

USHA INFRASTRUCTURES AND BUILDCONPRIVATE LIMITED
 103, BLOCK-A, SANSAR APARTMENT, NEW A. G. COOPERATIVE COLONY, KADRU, RANCHI, JHARKHAND- 834002
 Corporate Identification Number: U45200JH2021PTC017555

Balance Sheet as at 31st March ' 2024

(Rupees In '000)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
1	2	3	4
I. Equity and Liabilities			
(1) Shareholders' funds			
(a) Share capital	1	100.00	100.00
(b) Reserves and surplus	2	(2,034.55)	(1,852.05)
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings	3	2,814.37	2,814.37
(b) Deferred tax liabilities (Net)	10(c)	0.00	0.00
(c) Other Long term liabilities	4	-	-
(d) Long-term provisions	5	-	-
(4) Current liabilities			
(a) Short-term borrowings	6	-	-
(b) Trade payables:-	7	-	-
(A) total outstanding dues of micro enterprises and small enterprises;		-	-
(B) total outstanding dues of creditors other than micro enterprises and		-	-
(c) Other current liabilities	8	-	-
(d) Short-term provisions	9	16.00	31.50
Total		895.82	1,093.82
II. Assets			
Non-current assets			
(1)(a) Property Plant & Equipment and intangible assets			
(i) Property Plant & Equipment	10	379.67	552.77
(ii) Intangible assets	11	-	-
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	12	-	-
(c) Deferred tax assets (net)	10(c)	-	-
(d) Long-term loans and advances	13	-	-
(e) Other non-current assets	14	-	-
		379.67	552.77
(2) Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables	15	-	-
(d) Cash and cash equivalents	16	334.58	359.48
(e) Short-term loans and advances	17	181.57	181.57
(f) Other current assets	18	-	-
		516.15	541.05
Total		895.82	1,093.82
Contingent liabilities and commitments			
	19		

Summary of Significant Accounting Policies
 The accompanying notes form an integral part of these financial statements
 As per our Report of even date attached.

For K V S C & Company
 Chartered Accountants

CA Vikash Kumar
 Partner
 M.No.423928

Date: 03.06.2024
 Place: Ranchi



Usha Infrastructures and Buildcon Private Limited
 For & on behalf of the Board
 Usha Infrastructures and Buildcon Private Limited

Mamta Sahay
 Director

Director
 DIN- 9391711

Ashwiniya Sahay
 Director

Director
 DIN- 9391712

Statement of Profit and Loss for the Year ending 31st March 2024

(Rupees In '000)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
1	2	3	4
	20	-	-
I. Revenue from operations	21	54.60	68.61
II. Other income		54.60	68.61
III. Total Income (I + II)			
IV. Expenses:			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade	22		
Changes in inventories of finished goods		-	-
work-in-progress and Stock-in-Trade	23	48.00	692.18
Employee benefits expense	24	0.00	0.23
Finance costs	10(b)	173.10	142.84
Depreciation and amortisation expense	25	16.00	898.47
Other expenses		237.10	1,733.73
Total expenses			
		(182.50)	(1,665.12)
V. Profit before exceptional and extraordinary items and tax (III - IV)			
VI. Exceptional items		(182.50)	(1,665.12)
VII. Profit before extraordinary items and tax (V - VI)			
VIII. Extraordinary items		(182.50)	(1,665.12)
IX. Profit before tax (VII- VIII)			
X. Tax expense:	10(c)	-	-
(1) Current tax			
(2) Deferred tax		(182.50)	(1,665.12)
XI. Profit (Loss) for the period from continuing operations (VII-VIII)			
XII. Profit/(loss) from discontinuing operations			
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		(182.50)	(1,665.12)
XV. Profit (Loss) for the period (XI + XIV)			
Earnings per equity share:			
(1) Basic	26	(18.25)	(166.51)
(2) Diluted	27	-	-

The accompanying notes form an integral part of these financial statements
 As per our Report of even date attached.

For K V S C & Company
 Chartered Accountants

CA Vikash Kumar
 Partner
 M.No.423928

Date: 03.06.2024
 Place: Ranchi



For and on Behalf of Board of Directors of
 Usha Infrastructures and Buildcon Private Limited
 Usha Infrastructures And Buildcon Private Limited

Mamta Sahay
 Director
 DIN- 9391711

Adwiteja Jha
 Director
 DIN- 9391712

Corporate Information

The Company was incorporated in 2021 under the provisions of Companies Act' 2013. The Company is engaged in the business of construction of building.

A. Accounting Policies and Basis of Preparation

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2006, the provisions of the Companies Act, 2013. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

B. USE OF ESTIMATES

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Although these estimates are based on management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future period.

C. PROPERTY, PLANT, AND EQUIPMENT

Property, Plant, and Equipment are stated at cost net of recoverable taxes and includes amounts added on revaluation, less accumulated depreciation and impairment loss, if any. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the fixed assets are capitalized.

D. INTANGIBLE ASSETS

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization / depletion. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets are capitalized.

E. DEPRECIATION

- i. Depreciation on fixed assets is provided to the extent of depreciable amount on written down value method (WDV) at the rates and in the manner prescribed in Schedule II to the Co. Act, 2013 over their useful life.
- ii. Premium on leasehold land is amortized over the period of lease.
- iii. Intangible Assets are amortized on a straight line basis over the estimated useful Economic Life.

F. LEASES

(i) Operating Lease Payments are recognized as an expense in the Statement of Profit & Loss on a straight line basis over the lease term. (ii) Assets under Financial Lease are capitalized at the inception of the lease term at the lower of fair value of the leased property and present value of minimum lease payments. (iii) Asset given under operating Leases are included under Fixed Assets. Lease income on these assets is recognized in the statement of Profit & Loss on a straight line basis over the lease term.

G. BORROWING COST

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Statement of Profit and Loss.

H. IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

I. GOVERNMENT GRANT & SUBSIDIES

Grants & Subsidies from the Government are recognized when there is reasonable assurance that the Company will comply with the conditions attached to them and the grant / subsidy will be received. Government Grants related to depreciable assets are treated as deferred income and recognized in the Statement of Profit & Loss in equal amounts over the expected useful life of the related assets. Government Grants related to revenue are recognized on systematic basis in statement of Profit & Loss over the period necessary to match them with the related costs which they are intended to compensate.

J. INVESTMENTS

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. All investments are usually measured at cost. Current investments are carried in the financial statements at lower of the cost and fair value determined in on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the Investments.

Usha Infrastructures And Buildcon Private Limited

Director



K. INVENTORIES

Raw Material, Stores, Work in Progress and Finished goods are valued at lower of Cost and net realizable Value on FIFO Basis.

L. REVENUE RECOGNITION

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Dividend income is recognized when right to receive is established. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

M. INCOME TAXES

Tax expenses comprise current and deferred tax. Current tax comprises Company's tax liability for the current financial year as well as additional tax paid, if any, during the year in respect of earlier years on receipt of demand from the authorities. For computation of taxable income under the Income Tax Act, 1961, accrual basis of accounting has been adopted and consistently followed by the Company. Deferred tax assets and liabilities are computed on the basis of timing differences at the Balance Sheet date using the tax rate and tax laws that have been enacted or substantially enacted by the Balance Sheet date. Deferred tax assets are recognized based on management estimates of reasonable certainty that sufficient taxable income will be available against which such deferred tax assets can be realized. Unrecognized deferred tax assets of earlier years are re-assessed and recognized to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realized.

N. PROVISIONS & CONTINGENT LIABILITIES

The Company recognized a provision when there is a present obligation as a result of past event, and a reliable estimate can be made of the amount of the obligation. Provisions are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. The liabilities or obligations, which cannot be crystallized but loom in horizon, are disclosed as contingent liabilities.

O. FOREIGN CURRENCY TRANSACTION

- i. Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction.
- ii. Monetary items denominated in foreign currencies at the year end are restated at year end rates. In case of items which are covered by forward exchange contracts, the difference between the year end rate and rate on the date of the contract is recognized as exchange difference and the premium paid on forward contracts is recognized over the life of the contract.
- iii. Non monetary foreign currency items are carried at cost.
- iv. Any income or expense on account of exchange difference either on settlement or on translation is recognized in the Statement of Profit & Loss except in case of long term liabilities, where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.

P. RETIREMENT AND EMPLOYEE BENEFITS

- I. Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit & Loss of the year in which the related service is rendered.
- II. Post employment and other long term employee benefits are recognized as an expense in the Profit and Loss account for the year in which the employee has rendered services. The expense is recognized at the present value of the amounts payable determined using actuarial valuation techniques. Actuarial gains and losses in respect of post employment and other long term benefits are charged to the Statement of Profit and Loss.

Q. RESEARCH AND DEVELOPMENT

Expenditure on research phase is recognized as an expense when it is incurred. Expenditure on development phase is recognized as an intangible asset if it is likely to generate probable future economic benefits.

R. EARNING PER SHARE

Basic and diluted earnings per share are computed by dividing the net profit attributable to equity shareholders for the year, by the weighted average number of equity shares outstanding at the end of the year. There are no diluted potential equity shares.

For K V S C & Company
Chartered Accountants

CA Vikash Kumar
Partner
M.No.423928

Date: 03.06.2024
Place: Ranchi



For and on Behalf of Board of Directors of
Usha Infrastructures and Buildcon Private Limited

Usha Infrastructures And Buildcon Private Limited

Mamta Singh

Director
DIN- 9391711

Ashwini Singh

Director
DIN- 9391711

Notes to Accounts (Forming part of Balance Sheet)

Note No. 1 : Share Capital

(Rupees In '000)

Part (a)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Authorized Share Capital		
10000 Equity Shares (Prev. Year Nil) of Rs...10..... Each	100.00	100.00
..... Preference Shares (Prev. Year.....) of Rs.....Each		
Issued, Subscribed and Paid Up Capital		
10000 Equity Shares (Prev. Year Nil) of Rs...10.. Each	100.00	100.00
..... Preference Shares (Prev. Year.....) of Rs.....Each		
Total	100.00	100.00

Part (b)

Reconciliation of the Shares Outstanding at the beginning and at the end of the year

Equity Shares	Number	Amount
At the beginning of the year	10000.00	100.00
Issued during the year	0.00	0.00
Outstanding at the end of the year	10,000.00	100.00

Preference Shares	Number	Amount
At the beginning of the year	0	0
Issued during the year		
Outstanding at the end of the year		

Part (c)

Terms/Rights attached

i Equity Shares

The Company has only one class of Equity shares having a par value of Rs.10/-. Each holder of equity shares is entitled to one The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

During the Year Ended 31st March 2022 the amount of per share dividend recognized as distributions to equity shareholders was Rs.0 (For 31st March 2021 was Rs.0)

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

ii Preference Shares Preference Shares carries Cumulative / Non Cumulative Dividend of @ % p.a. Each Shareholder can convert / Not Convert the Preference Shares at the end of the period.

Each Shareholder can redeem / Not redeem the Preference Shares at the end of the period.

Part (d)

Details of Shareholders holding more than 5% Shares in the Company

Name of the Shareholders	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Equity Shares		
Adwitiya Sahay	9,800.00	9,800.00
Mamta Sahay	200.00	200.00
Preference Shares		

Shares held by the promoter at the end of the year			% Change during the year
S.No.	Promoter Name	No. Of Shares	% of Total Shares
1.	Adwitiya Sahay	9800	98%
2.	Mamta Sahay	200	2%
Total			0.00

USHA INFRASTRUCTURES AND BUILDCON PRIVATE LIMITED



Director



Note No. 2: Reserves and Surplus

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Capital Reserves		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(b) Capital Redemption Reserve		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(c) Security Premium Account		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(d) Debenture Redemption Reserve		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(e) Revaluation Reserve		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(f) Share Options Outstanding Account		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(g) Other Reserves-(Profit and Loss Account)		
Opening Balance	-1852.05	-186.93
Addition during the year		
Transfer during the year		
Closing Balance	(1,852.05)	(186.93)
allocations and appropriations such as dividend, bonus shares and	(182.50)	(1,665.12)
Total	(2,034.55)	(1,852.05)

Note No. 3: Long-Term Borrowings

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Bonds/debentures		
(b) Term loans		
(A) from banks	0.00	0.00
(B) Unsecured Loan from other parties	0.00	0.00
Loan from Abhay Kumar	2814.37	2814.37
(c) Deferred payment liabilities		
(d) Deposits		
(e) Loans and advances from related parties		
(f) Long term maturities of finance lease obligations		
(g) Other loans and advances (specify nature)		
Total	2,814.37	2,814.37

Note No. 4: Other Long-term Liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Trade payables		
(b) Others		
Total		

Note No. 5: Long-term provisions

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Provision for employee benefits		
(b) Others (specify nature)		
Total		

Usha Infrastructures And Buildcon Private Limited



Director



Note No. 6 : Short-term borrowings

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Loans repayable on demand		
(A) from banks		
(B) from other parties	0.00	0.00
(b) Loans and advances from related parties		
(c) Deposits		
(d) Other loans and advances (specify nature)		
Total	-	-

Note No. 7 : Trade Payables

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Total outstanding dues of micro enterprises and small enterprises:		
(a) the principal amount remaining unpaid to any supplier at the end of each accounting year		
(b) Interest thereon		
(c) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the		
(d) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006		
(e) the amount of interest accrued and remaining unpaid at the end of each accounting year		
(f) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a		
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	
Total	-	-

Trading payables aging schedule

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
(i) MSME					
(ii) Others	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Dues - MSME					
(iv) Disputed Dues - Others					

Note No. 8 : Other current liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Current maturities of finance lease obligations		
(b) Interest accrued but not due on borrowings		
(c) Interest accrued and due on borrowings		
(d) Income received in advance		
(e) Unpaid dividends		
(f) Application money received for allotment of securities and due for		
(g) Unpaid matured deposits and interest accrued thereon		
(h) Unpaid matured debentures and interest accrued thereon		
(i) Other payables (specify nature).	0.00	0.00
Expenses Payable	0.00	0.00
Total	-	-

Note No. 9 : Short-term provisions

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Provision for employee benefits		
Provision for Filing Fees		
Provision for Audit Fees	8.00	15.50
	8.00	16.00
(b) Others (specify nature)		
Provision for Income Tax	0.00	0.00
Total	16.00	31.50

Usha Infrastructures And Buildcon Private Limited

Director



Note No. 10 : Property, Plant & Equipment

Particulars	Figures as at the end of	
	current reporting period	the previous reporting period
(a) Land	0.00	0.00
(b) Buildings	0.00	0.00
(c) Plant and Equipment	0.00	0.00
(d) Furniture and Fixtures	379.67	552.77
(e) Vehicles	0.00	0.00
(f) Office equipment	0.00	0.00
(g) Others (specify nature)	0.00	0.00
Total	379.67	552.77

Note No. 11 : Intangible assets

Particulars	Figures as at the end of	
	current reporting period	the previous reporting period
(a) Goodwill		
(b) Brands / trademarks		
(c) Computer software	0	0
(d) Mastheads and publishing titles		
(e) Mining rights		
(f) Copyrights, and patents and other intellectual property		
(g) Recipes, formulae, models, designs and prototypes		
(h) Licences and franchise		
(i) Others (specify nature)		
Total		

Note No. 12 : Non-current investments

Particulars	Figures as at the end of	
	current reporting period	the previous reporting period
(a) Investment property	0	0
(b) Investments in Equity Instruments		
(c) Investments in preference shares		
(d) Investments in Government or trust securities		
(e) Investments in debentures or bonds		
(f) Investments in Mutual Funds		
(g) Investments in partnership firms		
(h) Other non-current investments (specify nature)		
Fixed Deposits	0.00	0.00
Total		

Note No. 13 : Long-term loans and advances

Particulars	Figures as at the end of current reporting period			Figures as at the end of the previous reporting period		
	Secured, Considered Good	Unsecured Considered Good	Doubtful	Secured, Considered Good	Unsecured Considered Good	Doubtful
(a) Capital Advances						
(b) Loans and advances to related parties						
(c) Other loans and advances (specify nature)						
Total						

Note No. 14 : Other non-current assets

Particulars	Figures as at the end of	
	current reporting period	the previous reporting period
(i) Long-term Trade Receivables (including trade receivables)		
(ia) Security Deposits		
(ii) Others (Please Specify)		
Branch & Division		
Total		

Note No. 15 : Trade Receivables

Particulars	Figures as at the end of	
	current reporting period	the previous reporting period
(a) Trade Receivables outstanding for a period exceeding six months from the date they are due for payment		
Secured, considered good		
Unsecured, considered good	0.00	0.00
Doubtful less allowances for bad and doubtful debts	0	
(b) Trade Receivables outstanding for a period not exceeding six months from the date they are due for payment		
Secured, considered good		
Unsecured, considered good		
Doubtful less allowances for bad and doubtful debts		
Total		

USNA Infrastructures And Buildcon Private Limited

Director



Trade Receivables ageing schedule for trade receivables outstanding

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables - Considered good		0	0	0	0	
(ii) Undisputed Trade Receivables - Considered doubtful						
(iii) Disputed Trade Receivables - Considered good						
(iv) Disputed Trade Receivables - Considered doubtful						

Note No. 16 : Cash and Cash Equivalents

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Balances with banks		
Indusind Bank- 252525456890	0.00	0.00
(b) Cheques, drafts on hand		
(c) Cash on hand	334.58	359.48
(d) Others (specify nature)		
Total	334.58	359.48

Note No. 17 : Short-term loans and advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Loans and advances to related parties (giving details)		
Advance to Adwitya Sahay	146.57	146.57
Advance to Arnav Sahay	35	35
(a) Secured, considered good;		
(b) Unsecured, considered good;		
(c) Doubtful.		
(b) Others (specify nature).		
Total	181.57	181.57

Note No. 18 : Other current assets (specify nature)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Preliminary Expenses not written off	0.00	0.00
Total	-	-

Note No. 19 : Contingent liabilities and commitments (to the extent not provided for)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(i) Contingent liabilities		
(a) Claims against the company not acknowledged as debt;		
(b) Guarantees;		
(c) Other money for which the company is contingently liable.		
(ii) Commitments		
(a) Estimated amount of contracts remaining to be executed on		
(b) Uncalled liability on shares and other investments partly		
(c) Other commitments (specify nature).		
Total	-	-

Jsha Infrastructures And Buildcon Private Limited

Director



Note No. 20 : Revenue from Operations

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Sale of products		
(b) Tution fee recived	0.00	0.00
(c) Other operating revenues		
Gross Receipts from Work Contract	0.00	0.00
Total	-	-

Note No. 21 : Other Income

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Interest Income (in case of a company other than a finance company)		
Other Income	54.60	68.61
(b) Dividend Income		0.00
(c) Net gain/loss on sale of investments		
(d) Other non-operating income (net of expenses directly attributable to such	0	
Total	54.60	68.61

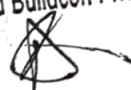
Note No. 22 : Change in Inventories

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Finished Goods		
Inventory at the beginning of the year		
Inventory at the end of the year		
Increase or Decrease in Inventory	-	-
Work-in-Progress		
Inventory at the beginning of the year	0.00	0.00
Inventory at the end of the year	0.00	0.00
Increase or Decrease in Inventory	-	-
Stock in Trade		
Inventory at the beginning of the year		
Inventory at the end of the year		
Increase or Decrease in Inventory	-	-
Total Inventory at the beginning of the Year	-	-
Total Inventory at the end of the Year	-	-

Note No. 23 : Employee Benefit Expenses

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(i) salaries and wages	48.00	692.18
(ii) contribution to provident and other funds		
(iii) expense on Employee Stock Option Scheme (ESOP) and Employee Stock		
(iv) staff welfare expenses		
Total	48.00	692.18

Usna Infrastructures And Buildcon Private Limited



Director



Note No. 24 : Finance Costs

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Interest expense		
Bank Charges	0.00	0.23
(b) Other borrowing costs		
(c) Applicable net gain/loss on foreign currency transactions and translation		
Total	0.00	0.23

Note No. 25 : Other Expenses

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Preliminary Expenses w/o	0.00	0.00
Audit Fees	8.00	8.00
Filing Fees	8.00	8.00
Office Expenses	0.00	292.28
Travelling & Conveyances	0.00	96.71
Printing & Stationary	0.00	98.76
Telephone Expenses	0.00	8.47
Consultancy Expenses	0.00	8.50
Postage Expenses	0.00	2.13
Legal Expenses	0.00	75.62
Business Development Expenses	0.00	300.00
Total	16.00	898.47

Note No. 26 : Basic Earning per Share

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	(182.50)	(1,665.12)
(ii) Weighted Average of outstanding Equity Shares *	10,000	10,000
(iii) Basic Earning per share		

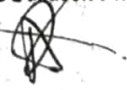
Note No. 27 : Diluted Earning per Share

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	(182.50)	(1,665.12)
(ii) Weighted Average of outstanding Equity Shares *	-	-
(iii) Diluted Earning per share		

*Weighted Average of Outstanding Equity Shares

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(i) Opening no. of shares	10,000	10,000
Weights	0.00	0.00
(ii) Allotment made during the year	-	-
Weights	-	-
Weighted Average	-	-

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Director



Additional Regulatory Information

(i) * Title deeds of immovable property not held in the name of the company
NIL

Relevant Line Item in the Balance Sheet	Description of item of property	Gross Carrying Value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter*/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the company
PPE	Land					
	Building					
Investment Property	Land					
	Building					
PPE retired from active use and held for disposal	Land					
	Building					
Others						

Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017
NO

(iii) Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are: NIL

- (a) repayable on demand or
- (b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters		
Directors		
KMP		
Related Party		

(iv) Capital-Work-in Progress (CWIP) NIL

(a) For Capital-work-in progress, following ageing schedule shall be given:

CWIP aging schedule

CWIP	Amount in CWIP for a period of				(Amount in Rs.)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*
Projects in progress					
Projects temporarily suspended					

*Total shall tally with CWIP amount in the balance sheet.

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given**:

CWIP	To be completed in				(Amount in Rs.)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1					
Project 2					

**Details of projects where activity has been suspended shall be given separately.

(v) Intangible assets under development: NIL

(a) For Intangible assets under development, following ageing schedule shall be given:

Intangible assets under development ageing schedule

Intangible Assets under development	Amount in CWIP for a period of				(Amount in Rs.)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*
Projects in progress					
Projects temporarily suspended					

* Total shall tally with the amount of Intangible assets under development in the balance sheet.

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following Intangible assets under development completion schedule shall be given**:

Intangible Assets under development	To be completed in				(Amount in Rs.)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1					
Project 2					

**Details of projects where activity has been suspended shall be given separately.

(vi) Details of Benami Property held NIL

Where any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, the company shall disclose the following:-

- (a) Details of such property, including year of acquisition,
- (b) Amount thereof,
- (c) Details of Beneficiaries,
- (d) If property is in the books, then reference to the item in the Balance Sheet,
- (e) If property is not in the books, then the fact shall be stated with reasons
- (f) Where there are proceedings against the company under this law as an abettor of the transaction or as the transferor then the details shall be provided,
- (g) Nature of proceedings, status of same and company's view on same.

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vii) Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-

NIL

- (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.

viii) Willful Defaulter*

NIL

Where a company is a declared willful defaulter by any bank or financial institution or other lender, following details shall be given:

- (a) Date of declaration as willful defaulter,
(b) Details of defaults (amount and nature of defaults).

* "willful defaulter" here means a person or an issuer who or which is categorized as a willful defaulter by any bank or financial institution (as defined under the Act) or consortium thereof, in accordance with the guidelines on willful defaulters issued by the Reserve Bank of India.

ix) Relationship with Struck off Companies

NIL

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:

Name of Struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities		
	Receivables		
	Payables		
	Shares held by struck off company		
	Other outstanding balances (to be specified)		

x) Registration of charges or satisfaction with Registrar of Companies

NIL

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.

xi) Compliance with number of layers of companies

NIL

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

xii) Following Ratios to be disclosed:-

(a) Current Ratio,	CURRENT ASSETS / CURRENT LIABILITY	516.15	16.00	32.26
(b) Debt-Equity Ratio,	DEBT/EQUITY	2,830.37	(1,934.55)	-1.46
(c) Debt Service Coverage Ratio,	EBIDTA/TOTAL DEBT	(182.50)	2,830.37	-0.06
(d) Return on Equity Ratio,	NET INCOME /SHARE HOLDER EQUITY	(182.50)	(1,934.55)	0.09
(e) Inventory turnover ratio,	TURNOVER/INVENTORY	-	0	#DIV/0!
(f) Trade Receivables turnover ratio,	TURNOVER/TRADE RECEIVABLE	-	-	#DIV/0!
(g) Trade payables turnover ratio,	TURNOVER/TRADE PAYABLE	-	-	#DIV/0!
(h) Net capital turnover ratio,	TURNOVER /WORKING CAPITAL	-	(500.15)	0.00
(i) Net profit ratio,	NET PROFIT/TURN OVER	(182.50)	-	#DIV/0!
(j) Return on Capital employed,	EBIT/CAPITAL EMPLOYED	(182.50)	879.82	-0.21
(k) Return on investment	NET INCOME/CAPITAL EMPLOYEDx100	(182.50)	879.82	-20.74

The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.

xiii) Compliance with approved Scheme(s) of Arrangements

NIL

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained.

xiv) Utilisation of Borrowed funds and share premium:

NIL

(A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

The company shall disclose the following:-

- (I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary.
(II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries alongwith complete details of the ultimate beneficiaries.
(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries
(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).;

(B) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall

- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following:-

- (I) date and amount of fund received from Funding parties with complete details of each Funding party.
(II) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries alongwith complete details of the other intermediaries' or ultimate beneficiaries.
(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries
(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).;

Usha Infrastructures And Buildcon Private Limited

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USHA INFRASTRUCTURES AND BUILDCON PRIVATE LIMITED
Schedule 30B

DETAILS OF DEP OF FIXED ASSETS FOR THE PERIOD ENDED 31ST, MARCH, 2024 (As per Companies Act)

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As on 01.04.2023 A	Addition during the period B	Deletion during the period C	As at 31.03.2024 D=A+B-C	Up to 31.03.2023 E	Deletion during the period F	During the period G	Up to 31.03.2024 H=E+G	As at 31.03.2024 I=H	As at 31.03.2023 J=A-E
Computer	-	-	-	-	-	-	-	-	-	-
Furniture & Fixings	695.51	-	-	695.51	142.84	-	173.10	315.94	379.67	561.77
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-
Total	695.51	-	-	695.51	142.84	-	173.10	315.94	379.67	561.77

(Figures in '000)



Usha Infrastructures And Buildcon Private Limited

Director