

PRATISHTHA SUPER BUILDCON PRIVATE LIMITED
CIN : U45309JH2017PTC010122
BALANCE SHEET AS AT 31/03/2023

In ₹ Thousands

Particulars	Note No.	as at 31/03/2023	as at 31/03/2022
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2.1	750.00	750.00
Reserves and surplus	2.2	2686.35	1694.14
Money received against share warrants		-	-
		3436.35	2444.14
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (Net)	2.3	5.88	1.45
Other Long term liabilities		-	-
Long-term provisions		-	-
		5.88	1.45
Current liabilities			
Short-term borrowings		-	-
Trade payables	2.4	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		15.00	12.98
Other current liabilities	2.5	24231.82	17635.13
Short-term provisions	2.6	384.31	305.98
		24631.13	17954.08
TOTAL		28073.35	20399.66
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	2.7	1287.62	113.76
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
		1287.62	113.76
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		-	-
		1287.62	113.76
Current assets			
Current investments		-	-
Inventories	2.8	24563.89	15370.25
Trade receivables	2.9	1261.80	4224.85
Cash and cash equivalents	3.0	353.09	246.11
Short-term loans and advances	3.1	606.95	444.70
Other current assets		-	-
		26785.73	20285.91
Accounting Policies and Notes on Accounts	1.0		
TOTAL		28073.35	20399.66

In terms of our attached report of even date
For K PANDEYA AND CO

CHARTERED ACCOUNTANTS
FRN : 0000135C

GOPAL SINGH
(PARTNER)

Place : Ranchi
Date : 18.09.2023

For PRATISHTHA SUPER BUILDCON PRIVATE
LIMITED

SURAJ SINGH
(DIRECTOR)
(DIN : 07835694)

NIRAJ SINGH
(DIRECTOR)
(DIN : 07849873)

PRATISHTHA SUPER BUILDCON PRIVATE LIMITED
CIN : U45309JH2017PTC010122
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2023

In ₹ Thousands except earning per share

Particulars	Note No.	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Revenue from operations	3.2	14999.09	12170.88
Other income	3.3	100.00	-
Total Income		15099.09	12170.88
Expenses			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade	3.4	13688.34	15897.79
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	3.5	(9193.64)	(7789.72)
Employee benefits expense	3.6	1995.00	1499.40
Finance costs	3.7	9.59	573.93
Depreciation and amortization expense	3.8	108.68	11.68
Other expenses	3.9	7150.28	888.22
Total expenses		13758.26	11081.29
Profit before exceptional and extraordinary items and tax		1340.83	1089.59
Exceptional items		-	-
Profit before extraordinary items and tax		1340.83	1089.59
Extraordinary Items		-	-
Profit before tax		1340.83	1089.59
Tax expense:	4.0		
Current tax		344.19	305.98
Deferred tax		4.43	1.45
Profit/(loss) for the period from continuing operations		992.21	782.17
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		992.21	782.17
Earnings per equity share:	4.1		
Basic		-	-
Diluted		-	-

In terms of our attached report of even date
For K PANDEYA AND CO

CHARTERED ACCOUNTANTS
FRN : 0000135C

GOPAL SINGH
(PARTNER)

SURAJ SINGH
(DIRECTOR)
(DIN : 07835694)

NIRAJ SINGH
(DIRECTOR)
(DIN : 07849873)

Place : Ranchi

Date : 18.09.2023

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023**Note No. 2.1 Share Capital**

In ₹ Thousands

Particulars	as at 31/03/2023	as at 31/03/2022
Authorised		
100000 (100000) Equity Shares Equity of ₹ 10/- Par Value	1000.00	1000.00
	1000.00	1000.00
Issued		
100000 (75000) Equity Shares Equity of ₹ 10/- Par Value	1000.00	750.00
	1000.00	750.00
Subscribed		
100000 (75000) Equity Shares Equity of ₹ 10/- Par Value	1000.00	750.00
	1000.00	750.00
Paidup		
75000 (75000) Equity Shares Equity of ₹ 10/- Par Value Fully Paidup	750.00	750.00
	750.00	750.00

Holding More Than 5%

Particulars	as at 31/03/2023		as at 31/03/2022	
	Number of Share	% Held	Number of Share	% Held
AMRITA SINGH	2500	3.33	2500	3.33
GAYA SINGH	67500	90.00	67500	90.00
NIRAJ SINGH	2500	3.33	2500	3.33
SURAJ SINGH	2500	3.33	2500	3.33

Shareholding of Promoters**Shares held by promoters as at 31/03/2023****Equity Shares Equity of ₹ 10**

Shares held by promoter at the end of year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	SURAJ SINGH	2500	3.33	0
2	GAYA SINGH	6500	8.67	0
3	AMRITA SINGH	2500	3.33	0
4	NIRAJ SINGH	2500	3.33	0

Shares held by promoters as at 31/03/2022**Equity Shares Equity of ₹ 10**

Shares held by promoter at the end of year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	SURAJ SINGH	2500	3.33	0
2	GAYA SINGH	6500	8.67	0
3	AMRITA SINGH	2500	3.33	0
4	NIRAJ SINGH	2500	3.33	0

Note No. 2.2 Reserve and Surplus

In ₹ Thousands

Particulars	as at 31/03/2023	as at 31/03/2022
Profit and Loss Opening	1694.14	911.96
Amount Transferred From Statement of P&L	992.21	782.17
	2686.35	1694.14
	2686.35	1694.14

Note No. 2.3 Deferred Taxes

In ₹ Thousands

Particulars	as at 31/03/2023	as at 31/03/2022
Deferred Tax Liabilities		
Depreciation	5.88	1.45
	5.88	1.45

Note No. 2.4 Trade Payables

as at 31/03/2023

In ₹ Thousands

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others	15.00	0.00	0.00	0.00	0.00	15.00
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

as at 31/03/2022

In ₹ Thousands

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others	12.98	0.00	0.00	0.00	0.00	12.98
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

Note No. 2.5 Other Current Liabilities

In ₹ Thousands

Particulars	as at 31/03/2023	as at 31/03/2022
Other payables		
Tax Payable		
TDS		
TDS Payable	347.60	0.00
Other Current Liabilities		
Accounting charges payable	35.00	38.00
Duties and taxes	182.10	149.73
Flat Booking Cancelled by Summi Singh	2088.06	0.00
AMRITA SINGH LOAN	8551.10	7377.85
GAYA SINGH LOAN	3516.12	3005.40
NIRAJ SINGH LOAN A/C	4480.92	2682.83
SURAJ SINGH LOAN A/C	4857.82	2250.54
Others	0.00	100.00
Flat Booked		
Flat booked	0.00	2030.78
	24231.82	17635.13

Note No. 2.6 Short Term Provisions

In ₹ Thousands

Particulars	as at 31/03/2023	as at 31/03/2022
Tax Provision		
Current Tax	344.19	305.98
Audit Fees	40.12	0.00
	384.31	305.98

Note No. 2.7 Property, Plant and Equipment

In ₹ Thousands

Particulars	Gross					Depreciation					Impairment				Net	
	Openi ng as at 01/04 /2022	Additi on	Deduc tion	Reval uation	Closing as at 31/03/ 2023	Openi ng as at 01/04 /2022	Durin g Period	Deduc tion	Other Adj.	Closing as at 31/03/20 23	Openin g as at 01/04/ 2022	During Period	Reversa l	Closing as at 31/03/20 23	Closin g as at 31/03 /2023	Closin g as at 31/03 /2022
Plant and Machinery																
MIXER MACHINE	82.03				82.03	20.60	5.19			25.79					56.24	61.43
VIBRATOR	24.15				24.15	6.05	1.53			7.58					16.57	18.10
PLANT AND MACHINERY		163.00			163.00		0.52			0.52					162.48	
CUTTER MACHINE	11.70				11.70	3.71	0.93			4.64					7.06	7.99
Total	117.89	163.00			280.89	30.36	8.16			38.52					242.36	87.53
Equipments																
Office Equipments																
OFFICE EQUIPMENT		816.90			816.90		50.50			50.50					766.40	
Total		816.90			816.90		50.50			50.50					766.40	
Computer Equipments																
COMPUTER	37.86				37.86	35.97	1.89			37.86						1.89
Total	37.86				37.86	35.97	1.89			37.86						1.89
Other Equipments																
ELECTRICAL FITTINGS	24.83				24.83	8.50	2.36			10.86					13.97	16.33
Total	24.83				24.83	8.50	2.36			10.86					13.97	16.33
Furniture and Fixtures																
FURNITURE	14.50				14.50	6.49	1.38			7.87					6.63	8.01
FURNITURE		302.64			302.64		44.39			44.39					258.26	
Total	14.50	302.64			317.14	6.49	45.76			52.26					264.89	8.01
Grand Total	195.07	128.54	0.00	0.00	1477.62	81.32	108.68	0.00	0.00	189.99	0.00	0.00	0.00	0.00	1287.62	113.76
Previous	195.07	0.00	0.00	0.00	195.07	69.64	11.68	0.00	0.00	81.32	0.00	0.00	0.00	0.00	113.76	125.43

Note No. 2.8 Inventories

In ₹ Thousands

Particulars	as at 31/03/2023	as at 31/03/2022
Work in Progress		
WIP	24563.89	15370.25
	24563.89	15370.25

Note No. 2.9 Trade receivables

In ₹ Thousands

Particulars	as at 31/03/2023	as at 31/03/2022
Trade Receivable		
Secured, considered good	1261.80	4224.85
	1261.80	4224.85

Ageing Schedule as at 31/03/2023

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	Not due	
(i) Undisputed Trade receivables - considered good	1261.80	0.00	0.00	0.00	0.00	0.00	1261.80
(ii) Undisputed Trade Receivables - considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note No. 3.0 Cash and cash equivalents

In ₹ Thousands

Particulars	as at 31/03/2023	as at 31/03/2022
Cash in Hand	115.04	1.09
Balances With Banks		
Balance With Scheduled Banks		
Current Account		
BANK BAL	263.05	245.02
SWEEP ACCOUNT	(25.00)	0.00
	353.09	246.11

Note No. 3.1 Short-term loans and advances

In ₹ Thousands

Particulars	as at 31/03/2023	as at 31/03/2022
Loans and advances to others		
Secured, considered good		
Advance tax	300.00	199.80
Advance to Suppliers	306.95	244.90
	606.95	444.70

Note No. 3.2 Revenue from operations

In ₹ Thousands

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Sale of Services		
Gross receipt	14999.09	12170.88
	14999.09	12170.88

Note No. 3.3 Other income

In ₹ Thousands

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Miscellaneous	100.00	0.00
	100.00	0.00

Note No. 3.4 Purchases of Stock-in-Trade

In ₹ Thousands

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Stock in Trade		
Material	13688.34	15897.79
	13688.34	15897.79

Note No. 3.5 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

In ₹ Thousands

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Opening		
Work in Progress	15370.25	7580.53
	15370.25	7580.53
Closing		
Work in Progress	24563.89	15370.25
	24563.89	15370.25
Increase/Decrease		
Work in Progress	(9193.64)	(7789.72)
	(9193.64)	(7789.72)

Details of Changes in Inventory

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Work in Progress		
Capital WIP	(9193.64)	(7789.72)
	(9193.64)	(7789.72)

Note No. 3.6 Employee benefits expense

In ₹ Thousands

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Salary, Wages & Bonus	495.00	0.00
Labour & Wages	1500.00	1499.40
	1995.00	1499.40

Note No. 3.7 Finance costs

In ₹ Thousands

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Interest Expenses		
Bank Charges		
Bank Charges	9.59	6.99
Other Interest Charges	0.00	566.94
	9.59	573.93

Note No. 3.8 Depreciation and amortisation expense

In ₹ Thousands

Particulars	For the Year Ended	For the Year Ended
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	31/03/2023	31/03/2022
Depreciation & Amortisation		
Depreciation Tangible Assets	108.68	11.68
	108.68	11.68

Note No. 3.9 Other expenses

In ₹ Thousands

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Manufacturing Service Costs Expenses		
Power and Fuel	29.85	0.00
Administrative and General Expenses		
Telephone Postage	22.56	0.00
Printing Stationery	24.65	0.00
Rent Rates And taxes		
GST Pament on Purchase of assets	2463.27	0.00
Auditors Remuneration	40.12	0.00
Managerial Remuneration		
Remuneration to Gaya Singh	250.00	120.00
Remuneration to Niraj Singh	960.00	300.00
Remuneration to Suraj Singh	960.00	300.00
Remuneration to Amrita Singh	720.00	120.00
Repairs Maintenance Expenses	35.60	0.00
Travelling Conveyance	32.60	0.00
Legal and Professional Charges		
GST Consultancy	19.10	0.00
Professional Fees	69.66	0.00
Seminars Conference Expenses	55.00	0.00
Registration and Filing Fees		
RRDA Charges	1259.47	0.00
Form Filing Expense		
ROC Filling Fees	7.80	0.00
Other Expenses		
Online charges	1.29	1.44
MAP WORK	150.00	0.00
ROUND OFF	0.32	0.00
TENT WORK	14.00	0.00
ACCOUNTING CHARGES	35.00	0.00
Misc expenses	0.00	46.78
	7150.28	888.22

Note No. 4.0 Tax expense

In ₹ Thousands

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Current tax		
Current Tax	344.19	305.98
Deferred tax		
Deferred Tax Liability	4.43	1.45
	348.62	307.42

In terms of our attached report of even date
For K PANDEYA AND CO

CHARTERED ACCOUNTANTS
FRN : 0000135C

GOPAL SINGH
(PARTNER)

For PRATISHTHA SUPER BUILDCON PRIVATE
LIMITED

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Place : Ranchi

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