



INDEPENDENT AUDITOR'S REPORT

To the Members of Shreyansh Trading and Constructions Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of "*Shreyansh Trading and Constructions Private Limited*" ("the Company"), which comprise the Balance Sheet as at 31st March, 2022 and the Statement of Profit and Loss and statement of Cash Flow for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('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, 2022, its profit and cash flow for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 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 Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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

Other Information

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.

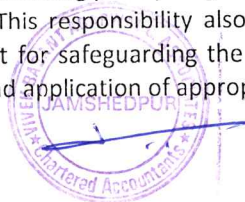
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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 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.

Responsibilities of Management and those charged with Governance for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these 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. 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the 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 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 Act, 2013, we are 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

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "B", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report 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 purposes 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 dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;
- (e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting; and
- (g) 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, in our opinion and to the best of our information and according to the explanations given to us;
 - a. The Company does not have any pending litigations which would impact its financial position;
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company
 - d. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - d. (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - d. (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.



e. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For Vivek Basant Agarwal & Associates

Chartered Accountants

FRN No. 017308C

CA. Vivek Agarwal

Proprietor

Membership No. : 419449

UDIN: 22419449AXBLEZ7317

Place: Jamshedpur

Date: 05/09/2022



ANNEXURE "A" TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of "**Shreyansh Trading and Constructions Private Limited**" ("the Company") as of 31st March, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITORS' RESPONSIBILITY

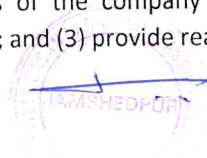
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or





timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Vivek Basant Agarwal & Associates

Chartered Accountants

FRN No. 017308C



CA. Vivek Agarwal

Proprietor

Membership No. : 419449

UDIN: 22419449 AX BLEZ 7317

Place: Jamshedpur

Date: 05/09/2022



ANNEXURE "B"

TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

- (i)
 - (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
 - (B) The Company has maintained proper records showing full particulars of Intangible Assets.
 - (b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.
 - (c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.
 - (d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
 - (e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.
- (ii)
 - (a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.
 - (b) The Company does not have any working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.
 - (iii) During the year the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
 - (a) during the year the company has not provided loans or advances in the nature of loans, or stood guarantee, or provided security to any other entity
 - (b) According to the information and explanation given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest.
 - (c) schedule of repayment of the principal amount and the payment of the interest have not been stipulated and hence we are unable to comment as to whether receipt of the principal amount and the interest is regular.
 - (d) According to the information and explanation given to us, no amount is overdue in these respect.
 - (e) According to the information and explanation given to us, in respect of any loan or advance in the nature of loan granted which has fallen due during the year, none has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.
 - (f) The company has not granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, required details in respect thereof are as below:





(iv) According to the information and explanation given to us, the company has complied with requirements of section 185 and 186 in respect of loans, investments, guarantees or security made by it during the year under audit.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.

(vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

(vii) a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.

(viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix)

- (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.
- (b) Company is not declared wilful defaulter by any bank or financial institution or other lender.
- (c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained.
- (d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes.
- (e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instrument) during the year.

(b) According to information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

(xi) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year.





(b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company.

(xii) Company is not a Nidhi company; accordingly, provisions of the Clause 3(xii) of the Order are not applicable to the company:

(xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.

(xiv) According to the information and explanations given to us, the company has no internal audit system.

(xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.

(xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable.

(xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.





(xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Vivek Basant Agarwal & Associates

Chartered Accountants

FRN.No. 017308C



CA. Vivek Agarwal
Proprietor

Membership No. : 419449

UDIN: 22419449AXBLEZ 7317

Place: Jamshedpur

Date: 05/09/2022

SHREYANSH TRADING AND
CONSTRUCTIONS PVT. LTD.

DIRECTOR

SHREYANSH TRADING AND
CONSTRUCTIONS PVT. LTD.

DIRECTOR

Shreyansh Trading & Constructions Pvt Ltd
CIN- U45309JH2018PTC011187
Balance Sheet as at 31st March, 2022

(Rs. in Hundred)

Particulars	Note No	31st March 2022 (Amount in Rs)	31st March 2021 (Amount in Rs)
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	2	22,000.00	22,000.00
(b) Reserves and surplus	3	1,98,711.40	40,369.78
(2) Non-current liabilities			
(a) Long-term borrowings	4	1,12,262.71	1,48,627.09
(b) Deferred tax liability (net)			
(3) Current liabilities			
(a) Short Term Borrowings	5	73,814.95	1,52,650.07
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	6	98,800.08	1,33,774.84
(c) Other current liabilities	7	48,445.32	20,146.28
(d) Short-term provisions	8	58,032.85	11,121.71
Total		6,12,067.31	5,28,689.77
II.Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets	9		
(i) Property, plant and equipment		1,31,528.70	87,226.73
(ii) Intangible assets			
(iii) Capital work-in-progress		-	
(b) Other non-current assets	10	1,72,925.52	47,918.49
(c) Deferred tax liability (net)	11	1,373.97	920.05
(2) Current assets			
(a) Inventories	12	35,346.77	2,04,240.68
(b) Trade receivables	13	87,305.64	91,287.56
(c) Cash and cash equivalents	14	35,133.54	36,374.13
(d) Other current assets	15	1,48,453.17	60,722.13
Total		6,12,067.31	5,28,689.77

Significant accounting policies

1

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date attached
For Vivek Basant Agarwal & Associates
Chartered Accountants
F.R.No.017308C

CA Vivek Agarwal
Proprietor
M.No.:419449
Date:- 05.09.2022
Place:- Jamshedpur



For & On Behalf of the Board of Directors of
Shreyansh Trading & Constructions Pvt Ltd

SHREYANSH TRADING AND
CONSTRUCTIONS PVT. LTD.

PAWAN KUMAR GUPTA
Director
DIN: 01902776

SHREYANSH TRADING AND
CONSTRUCTIONS PVT. LTD.

SHREYANSH KUMAR
Director
DIN: 08423547

Shreyansh Trading & Constructions Pvt Ltd
CIN- U45309JH2018PTC011187
Statement of Profit and Loss for the year ended 31st March, 2022

Particulars	Note No.	(Rs. in Hundred)	
		2021 - 22 (Amount in Rs)	2020 - 21 (Amount in Rs)
Revenue from operations	16	24,69,887.55	5,63,811.62
Other income	17	2,110.70	667.69
Total Income		24,71,998.25	5,64,479.31
<u>Expenses:</u>			
Cost of materials consumed			-
Purchase of Stock in Trade	18	13,72,448.33	4,68,340.75
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	19	1,68,893.91	(1,98,700.18)
Employee benefit expense	20	2,56,958.91	81,696.94
Financial costs	21	24,617.20	13,191.22
Depreciation and amortisation cost	10	22,045.43	17,886.07
Other expenses	22	4,11,113.93	1,42,413.74
Total expenses		22,56,077.71	5,24,828.54
Profit before tax		2,15,920.54	39,650.77
Tax expense:			
(1) Current tax		58,032.85	11,121.71
(2) Taxes for earlier years		-	-
(3) Deferred tax	5	(453.92)	(812.49)
Profit from the period		1,58,341.62	29,341.55
Profit/(Loss) for the period		1,58,341.62	29,341.55
Earning per equity share:	23		
Face value per equity shares Rs.10/- fully paid up.			
(1) Basic		71.97	13.34
(2) Diluted		71.97	13.34

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date attached
For Vivek Basant Agarwal & Associates
Chartered Accountants
P.R.No.017308C


A Vivek Agarwal
Proprietor
M.No.:419449
Date:- 05.09.2022
Place:- Jamshedpur



For & On Behalf of the Board of Directors of
Shreyansh Trading & Constructions Pvt Ltd

SHREYANSH TRADING AND
CONSTRUCTIONS PVT. LTD.


PAWAN KUMAR GUPTA
Director
DIN: 01902776

SHREYANSH TRADING AND
CONSTRUCTIONS PVT. LTD.


SHREYANSH KUMAR
Director
DIN: 08423547

Shreyansh Trading & Constructions Pvt Ltd

CIN- U45309JH2018PTC011187

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022

(Rs. in Hundred)

Particulars	For the Year ended March 31, 2022	For the year ended March 31, 2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	2,15,920.54	39,650.77
Adjustments for:		
Depreciation and amortisation expense	22,045.43	18,014.76
Interest expenses	24,617.20	13,191.22
Appropriation of profits	-	-
Operating profit / (loss) before working capital changes	2,62,583.17	70,856.75
Changes in working capital:		
Increase / (Decrease) in trade payable	(34,974.76)	1,30,105.39
Increase / (Decrease) in short term borrowing	(78,835.12)	1,51,290.07
Increase / (Decrease) in other current liabilities	28,299.04	19,896.28
(Increase) / Decrease in other current assets	(87,731.04)	(73,754.31)
(Increase) / Decrease in trade receivables	3,981.92	(65,515.62)
(Increase) / Decrease in inventories	1,68,893.91	(1,98,700.18)
	(366.04)	(36,678.37)
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	2,62,217.13	34,178.38
Less: Taxes paid	11,121.71	3,859.94
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	2,51,095.42	30,318.44
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible / intangible assets	(66,347.39)	(1,01,579.78)
(Increase) / Decrease in non current Assets	(1,25,007.03)	-
Investment in fixed deposits	(2,444.46)	(20,409.58)
Dividend/ bank interest received	1,468.41	667.69
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	(1,92,330.47)	(1,21,321.67)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed from issue of Equity Shares	-	20,000.00
Interest expenses	(24,617.20)	(13,191.22)
Increase / (Decrease) in Long term Borrowings	(36,364.38)	86,281.12
Interest Received	(1,468.41)	(667.69)
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	(62,449.99)	92,422.21
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	(3,685.05)	1,418.98
Cash and Cash equivalents at beginning period	8,654.48	7,235.50
Cash and Cash equivalents at end of period	4,969.43	8,654.48
D. Cash and Cash equivalents comprise of		
Cash on hand	1,336.21	2,956.50
Balances with banks	3,633.22	5,697.98
In current accounts		
Total	4,969.43	8,654.48

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

As per our report of even date
For Vivek Basant Agarwal & Associates
Chartered Accountants
F.R.No.017308C

CA Vivek Agarwal
Proprietor
M.No.:419449
Date:- 05.09.2022
Place:- Jamshedpur



For & On Behalf of the Board of Directors of
Shreyansh Trading & Constructions Pvt Ltd

SHREYANSH TRADING AND CONSTRUCTIONS PVT. LTD. SHREYANSH TRADING AND CONSTRUCTIONS PVT. LTD.

PAWAN KUMAR GUPTA
Director
DIN: 01902776

SHREYANSH KUMAR
Director
DIN: 08423547

Shreyansh Trading & Constructions Pvt Ltd

CIN- U45309JH2018PTC011187

Notes forming part of Balance Sheet & Profit & Loss Account as at 31st March, 2022

Note # 1

About Company

Shreyansh Trading & Constructions Private Limited having CIN No. U45309JH2018PTC011187 is engaged in Works Contract

Note # 1B

Significant Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting following generally accepted accounting principles in India (GAAP) and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 1956, to the extent applicable. The financial statements are presented in Indian rupees.

1.2 Use of estimates

The preparation of the financial statements in the conformity with the GAAP requires management to make estimates and assumptions that affect the reported amounts on assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized

1.3 Fixed assets

Fixed assets are carried at cost of acquisition or construction cost less accumulated depreciation. The cost of fixed assets comprises of purchase price and any directly attributable costs of bringing the assets to its working condition for its intended use; and any trade discount and rebates are deducted in arriving at purchase price.

1.4 Depreciation/ Amortisation

On fixed assets, depreciation is provided on Written Down Value Method considering the residual value of assets. The rates of depreciation prescribed in Schedule II of the Companies Act, 2013, are considered as minimum rates.

1.5 Impairment of assets

At each Balance Sheet date, management assesses, using external and internal sources, whether there is an indication that an asset may be impaired. An impairment occurs where the carrying value exceeds the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. The impairment loss to be expensed is determined as the excess of the carrying amount over the present value as determined above. Actual results could differ from those estimates.

1.6 Inventories

Inventories are valued at Cost or NRV, whichever is lower. FIFO method of cost valuation is used for valuation of inventory.

1.7 Revenue recognition

Income and expenditure are accounted for on accrual basis, wherever ascertainable.

1.8 Investments

No Investment is held by the company during the reporting period.

1.9 Retirement obligations

Contributions payable to the Recognised Provident Fund, which is a defined contribution scheme, are charged to the Profit and Loss Account as and when incurred.

1.10 Foreign exchange transactions

The Company during the year did not have foreign exchange transaction.

1.11 Contingencies

Contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise, or is a present obligation that arises from past events but is not recognised because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made.

1.12 Taxation

Income tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with Income Tax Act, 1961) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted by the Balance sheet date. Current tax is determined as the amount of tax payable in respect of taxable income for the year. Deferred tax assets and liabilities are recognized in accordance with AS-22 (Accounting for Taxes on Income).

1.13 Borrowing Cost

Borrowing costs are recognised as expenditure during the period in which they are incurred.

SHREYANSH TRADING AND
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DIRECTOR

SHREYANSH TRADING AND
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DIRECTOR



Shreyansh Trading & Constructions Pvt Ltd
CIN- U45309JH2018PTC011187

	Ratio Analysis	Numerator	Denominator	31-Mar-22			31-Mar-21			Variance	Reason (If variation is more than 25%)
				Numerator Rs in Hundred	Denominator Rs in Hundred	Ratio	Numerator Rs in Hundred	Denominator Rs in Hundred	Ratio		
1	Current Ratio	Current Assets	Current Liabilities	3,06,239.13	2,79,093.20	1.10	3,92,624.50	3,17,692.89	1.24	-11.21	NA
2	Debt Equity Ratio	Total Liabilities	Shareholder's Equity	1,86,077.66	2,20,711.40	0.84	3,01,277.16	62,369.78	4.83	-82.55	Due to increase in shareholders equity, this ratio decreased.
3	Debt Service Coverage Ratio	Net Operating Income	Debt Service	1,80,685.03	1,674.52	107.90	47,569.00	1,031.58	46.11	134.00	Due to increase in net operating profit, this ratio increased.
4	Return on Equity Ratio	Profit for the period	Avg. Shareholders Equity	1,58,341.62	1,41,540.59	1.12	29,341.55	37,699.01	0.78	43.73	Due to increase in net operating profit, this ratio increased.
5	Inventory Turnover Ratio	Cost of Goods sold	Average Inventory	15,41,342.24	1,19,793.73	12.87	2,69,640.57	1,04,890.59	2.57	400.51	Due to increased in cost of goods sold, this ratio increased.
6	Trade Receivables Turnover Ratio	Net Credit Sales	Average Trade Receivables	24,69,887.55	89,296.60	27.66	5,63,811.62	58,529.75	9.63	187.13	Due to increased in sales, this ratio increased.
7	Trade Payables Turnover Ratio	Total Purchases	Average Trade Payables	13,72,448.33	1,16,287.46	11.80	4,68,340.75	68,722.14	6.81	73.18	Due to increased in purchase, this ratio increased.
8	Net Capital Turnover Ratio	Net Sales	Average Working Capital	24,69,887.55	27,145.93	90.99	5,63,811.62	74,931.61	7.52	1,109.22	Due to Decreased in Average Working Capital, this ratio increased.
9	Net Profit Ratio	Net Profit	Net Sales	1,58,341.62	24,69,887.55	0.06	29,341.55	5,63,811.62	0.05	23.19	NA
10	Return on Capital employed	EBIT	Capital Employed *	2,40,537.74	3,32,974.11	0.72	52,841.99	2,10,996.88	0.25	188.45	Due to increase in EBIT, this ratio increased.
11	Return on Investment	Return/Profit/Earnings	Investment **	1,58,341.62	2,20,711.40	0.72	29,341.55	62,369.78	0.47	52.50	Due to increase in net profit, this ratio increased.

SHREYANSH TRADING AND
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DIRECTOR

SHREYANSH TRADING AND
CONSTRUCTIONS PVT. LTD.

DIRECTOR



Note 2 : Share capital

(Rs. in Hundred)

Particulars	31st March, 2022	31st March, 2021
Authorised share capital 400000 Equity Shares of Rs 10/- each (P.Y. 300000 Equity Shares of Rs 10/- each)	40,000.00	40,000.00
Issued, subscribed & paid-up share capital 220000 Equity Shares of Rs 10/- each fully paid up (P.Y. 220000 Equity Shares of Rs 10/- each fully paid up)	22,000.00	22,000.00
Total share capital	22,000.00	22,000.00

Note 2.1 : Reconciliation of number of shares outstanding is set out below:

Particulars	31st March, 2022	31st March, 2021
Equity shares at the beginning of the year	2,20,000.00	2,20,000.00
Add: Shares issued during the current financial year	-	-
Equity shares at the end of the year	2,20,000.00	2,20,000.00

Note 2.2 : 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 vote per share.

Note 2.3 : There is no fresh issue or buyback of shares during the year.

Note 2.4 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.5 : There is no change in the number of shares outstanding at the beginning and at the end of the year.

Note 2.6 : There is no change in the pattern of shareholding during the year. It is same as the last year.

2.7 Shares held by the shareholder holding more than 5% of shares

Sl. No.	Name of Shareholders	As at 31st March,2022		As at 31st March,2021	
		No. of shares held	% of Share Holding	No. of shares held	% of Share Holding
1	Mr.Shreyansh Kumar	20,000.00	9.09	20,000.00	9.09
2	Mr. Pawan Kumar Gupta	2,00,000.00	90.91	2,00,000.00	90.91

2.8	Shares held by promoters at the end of the year ending 31st March 2022			% Change during the year
	Promoter Name	No. of Shares	% of total shares	
1	Mr.Shreyansh Kumar	20,000.00	9.09	-
2	Mr. Pawan Kumar Gupta	2,00,000.00	90.91	-
	Total	2,20,000.00	100.00	

Sr. No.	Shares held by promoters at the end of the year ending 31st March 2021			% Change during the year
	Promoter Name	No. of Shares	% of total shares	
1	Mr.Shreyansh Kumar	20,000.00	9.09	-
2	Mr. Pawan Kumar Gupta	2,00,000.00	90.91	-
	Total	2,20,000.00	100.00	

Note 3: Reserves and surplus

Particulars	(Rs. in Hundred)	
	31st March, 2022	31st March, 2021
Profit & Loss A/C		
As per Last Balance Sheet	40,369.78	11,028.24
Add:- Profit for the year	1,58,341.62	29,341.55
	1,98,711.40	40,369.78
Total	1,98,711.40	40,369.78



SHREYANSH TRADING AND
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DIRECTOR

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CONSTRUCTIONS PVT. LTD.

DIRECTOR

Shreyansh Trading & Constructions Pvt Ltd
CIN- U45309JH2018PTC011187
Notes Forming Part of Balance Sheet

Note 4 : Long term borrowings

Particulars	(Rs. in Hundred)	
	31st March, 2022	31st March, 2021
Secured Loans:		
Bank of India Vehicle loan (Note 4.1)	2,755.51	4,132.05
Less Current Maturity of Long term Debt	(1,360.00)	(1,360.00)
	1,395.51	2,772.05
Unsecured Loans:		
Loan from Director & Relatives	22,955.54	60,369.79
Arvind Infra Developers Pvt Ltd	3,500.00	3,500.00
SMR Nirman Pvt Ltd	84,411.66	81,985.25
	1,10,867.20	1,45,855.04
TOTAL	1,12,262.71	1,48,627.09

Note 4.1# Secured by the way of hypothecation of asset financed.

Note 5 : Short term borrowings

Particulars	(Rs. in Hundred)	
	31st March, 2022	31st March, 2021
Secured Loans:		
Cash Credit with Bank of Baroda	72,454.95	1,51,290.07
Current Maturities of Long Term Debts	1,360.00	1,360.00
TOTAL	73,814.95	1,52,650.07

Note 5.1# The above overdraft facility is secured exclusively first charge by way of stocks of raw materials and components, finished goods, work-in-progress and book debts as security for Cash Credit Limit availed by the Company. It is further secured by way of the personal Guarantee of all the Directors and the exclusive charge by way of Hypothecation of stock, plant & Machineries.

Note 5.2# The Company's bankers have Collateral Charge by way of Personal Guarantee of Smt Manisha Gupta Backed by Equitable Mortgage of Shop in the Name of Smt Manisha Gupta Situated at Gamharia

Note 5.5# The Company's bankers have Collateral Charge by way of Lein of TDR

Note 6: Trade payables

Particulars	(Rs. in Hundred)	
	31st March, 2022	31st March, 2021
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises	98,800.08	1,33,774.84
Total	98,800.08	1,33,774.84

Note 6.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2022, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Trade Payables ageing schedule: As at 31st March, 2022

Particulars	(Rs. in Hundred)				
	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME					
(ii) Others	98,800.08				98,800.08
(iii) Disputed dues- MSME					
(iv) Disputed dues - Others					

Trade Payables ageing schedule: As at 31st March 2021

Particulars	(Rs. in Hundred)				
	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME					
(ii) Others	1,33,774.84				1,33,774.84
(iii) Disputed dues- MSME					
(iv) Disputed dues - Others					

Note 7 : Other Current Liabilities

Particulars	(Rs. in Hundred)	
	31st March, 2022	31st March, 2021
Liability for expenses	12,012.00	19,260.00
Statutory Liabilities payable	5,259.40	886.28
Advance from Customers	31,173.92	-
Total	48,445.32	20,146.28

Note 8 : Short Term Provisions

Particulars	(Rs. in Hundred)	
	31st March, 2022	31st March, 2021
Provision for income tax	58,032.85	11,121.71
Total	58,032.85	11,121.71

SHREYANSH TRADING AND
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DIRECTOR

SHREYANSH TRADING AND
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DIRECTOR



Shreyansh Trading & Constructions Pvt Ltd
Note 09- Property, Plant & equipments as on 31st March, 2022
 (As per the Companies Act, 2013)

Details of Assets	Gross Block			Accumulated Depreciation		Net Block	
	As On 01st April, 2021	Additions	Deductions	For The Year	As At 31st March, 2022	As At 31st March, 2021	
TANGIBLE ASSETS							
Vehicle	10,095.30	-	-	2,086.05	4,909.20	7,272.15	
Plant & Machinery	94,981.78	90,762.66	-	18,179.81	34,185.38	78,916.21	
Air Conditioner	290.62	-	-	92.68	112.06	240.94	
CCTV Camera	361.37	1,532.37	-	54.85	201.47	306.52	
Computer & Printer	498.31	2,401.53	-	2,989.83	382.35	490.93	
Furniture & Fixture	-	1,387.22	-	133.57	1,253.65	-	
Mobile	-	173.72	-	10.25	163.47	-	
Minova Car	-	20,000.00	-	851.18	19,148.82	-	
Total	1,06,227.37	66,347.39	-	22,045.43	41,046.06	1,31,538.70	
Figures of previous year(tangible assets)	1,40,041.17	21,806.63	-	9,619.63	96,634.89	53,025.91	

Additional Regulatory Information

!Title deeds of Immovable Property not held in name of the Company

CARO 3(i)(c)

(Rs. in Hundred)

Relevant line item in 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	Reasons for not being held in the name of the company
PPE						
Investment property						
PPE retired from active use and held for disposal						
Others						

*also indicate if in dispute

Capital Work-in Progress (CWIP) / Intangible assets under development (ITAUD) (Amount in Rs.)


CWIP/ITAUD	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	More than 3 years	
Projects in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-

Capital Work-in Progress (CWIP)/ITAUD whose completion is overdue (Amount in Rs.)

CWIP/ITAUD	To be completed in		
	Less than 1 year	1-2 years	More than 3 years
Project 1	-	-	-
Project 2	-	-	-

SHREYANSH TRADING AND CONSTRUCTIONS PVT LTD.

DIRECTOR

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DIRECTOR



Shreyansh Trading & Constructions Pvt Ltd
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Annexure - A

Annexure forming part of 3CD point no.18

Particulars	Rate of dep	WDV as on 01.04.2021	Addition/(sold)		Sale During the Year	Total	Depreciation	WDV as on 31.03.2022
			Purchase/Put to use more than 180 days	Purchase/Put to use less than 180 days				
Block 10%(Furniture & Electrical Installation)	10.00%	586.79	1,338.19	1,581.30	-	3,506.28	272.00	3,234.28
Block 15%(Vehicle)	15.00%	4,859.77	-	20,000.00	-	24,859.77	2,229.00	22,630.77
Block 15%(Plant & Machinery)	15.00%	80,973.49	23,818.00	17,118.39	-	1,21,909.88	17,003.00	1,04,906.88
Block 40%(Computer)	40.00%	398.64	400.00	2,091.52	-	2,890.16	738.00	2,152.16
Total		86,818.69	25,556.19	40,791.21	-	1,53,166.09	20,242.00	1,32,924.09

SHREYANSH TRADING AND CONSTRUCTIONS PVT. LTD.

[Signature]
DIRECTOR

SHREYANSH TRADING AND CONSTRUCTIONS PVT. LTD.

[Signature]
DIRECTOR



Shreyansh Trading & Constructions Pvt Ltd
CIN- U45309JH2018PTC011187
Notes Forming Part of Balance Sheet

Note 10 : Other non-current assets

		(Rs. in Hundred)	
Sr. No.	Particulars	31st March, 2022	31st March, 2021
1	Security Deposits	1,08,517.70	20,413.32
2	Retention with KEC International Ltd	64,279.11	27,247.76
	Preliminary Expenses	257.41	386.10
	Less: will be amortised in next 12 months	(128.69)	(128.69)
	Total	1,72,925.52	47,918.49

Note 11: Deferred tax Assets

		(Rs. in Hundred)	
Particulars	31st March, 2022	31st March, 2021	
Opening balance	920.05	107.56	
WDV as per Companies Act 2013	22,045.43	17,886.06	
WDV as per Income Tax Act 1961	20,242.00	14,761.09	
Net reversible timing difference (1) - (2)	1,803.43	3,124.97	
Deferred tax liability recognised for the year	453.92	812.49	
Total	1,373.97	920.05	

Note 12 : Inventories

		(Rs. in Hundred)	
Sr. No.	Particulars	31st March, 2022	31st March, 2021
1	Stock/WIP	35,346.77	2,04,240.68
	Total	35,346.77	2,04,240.68

Note 13 : Trade receivables

		(Rs. in Hundred)	
Sr. No.	Particulars	31st March, 2022	31st March, 2021
1	Others		
	a) Secured, considered good	-	-
	b) Unsecured, considered good	87,305.64	91,287.56
	c) Doubtful	-	-
	Total	87,305.64	91,287.56

Trade Receivables ageing schedule as at 31st March, 2022

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	84,385.11	-	-	2,920.53		87,305.64
(ii) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-

Trade Receivables ageing schedule as at 31st March, 2021

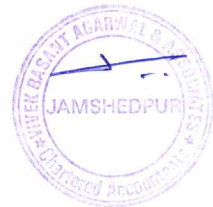
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	88,367.03	-	2,920.53			91,287.56
(ii) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-

Note 14 : Cash and bank balances

		(Rs. in Hundred)	
Sr. No.	Particulars	31st March, 2022	31st March, 2021
1	Cash and cash equivalent		
	Cash In Hand	1,336.21	2,956.50
	Sub total (A)	1,336.21	2,956.50
2	Bank balances - current accounts	3,633.22	5,697.98
3	Cumulative Fixed Deposit with Bank for remaining maturity of more than 12 months	30,164.11	27,719.65
	Sub total (B)	33,797.33	33,417.63
	Total [A + B]	35,133.54	36,374.13

Note 15 : Other Current Assets

		(Rs. in Hundred)	
Sr. No.	Particulars	31st March, 2022	31st March, 2021
1	TDS & TCS	48,568.09	10,871.49
2	Advance Income Tax	5,000.00	
3	GST TDS/ITC Available	13,373.97	23,807.30
4	Other Advances	5,020.00	250.00
5	Advance to Suppliers	76,362.41	25,664.65
6	Preliminary Expenses (Will be written off in next 12 months)	128.69	128.69
	Total	1,48,453.16	60,722.13



SHREYANSH TRADING AND
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JAMSHEDPUR
DIRECTOR

Shreyansh Trading & Constructions Pvt Ltd
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Notes Forming Part of Statement of Profit & Loss

Note 16 : Revenue from operations

		(Rs. in Hundred)	
Sr. No.	Particulars	2021-22	2020-21
1	Sales of Service (refer sub note 16.1)	24,69,887.55	5,63,811.62
	Total	24,69,887.55	5,63,811.62

16.1 Sale of Service

		(Rs. in Hundred)	
Sr. No.	Particulars	2021-22	2020-21
1	Works Contract Services	24,69,887.55	5,63,811.62
		24,69,887.55	5,63,811.62
	Total	24,69,887.55	5,63,811.62

Note 17 : Other income

		(Rs. in Hundred)	
Sr. No.	Particulars	2021-22	2020-21
1	Interest on Fixed Deposit with Bank	1,468.41	667.69
2	Other Interest Income	198.30	-
3	Discount Received	443.99	-
	Total	2,110.70	667.69

Note 18 : Purchase of Stock in trade

		(Rs. in Hundred)	
Sr. No.	Particulars	2021-22	2020-21
1	Purchase of Raw Material & Goods	13,72,448.33	4,68,340.75
	Total	13,72,448.33	4,68,340.75


Note 19 : Change in inventories

		(Rs. in Hundred)	
Sr. No.	Particulars	2021-22	2020-21
1	Change in inventories of finished goods/WIP		
	Opening stock of Goods	2,04,240.68	5,540.50
		2,04,240.68	5,540.50
	Closing stock of Goods/WIP	35,346.77	2,04,240.68
		35,346.77	2,04,240.68
		1,68,893.91	(1,98,700.18)
	Total	1,68,893.91	(1,98,700.18)

SHREYANSH TRADING AND
CONSTRUCTIONS PVT. LTD.


DIRECTOR

SHREYANSH TRADING AND
CONSTRUCTIONS PVT. LTD.


DIRECTOR



Shreyansh Trading & Constructions Pvt Ltd
CIN- U45309JH2018PTC011187
Notes Forming Part of Statement of Profit & Loss

Note 20 : Employment benefit expenses

Sr. No.	Particulars	(Rs. in Hundred)	
		2021-22	2020-21
1	Directors Remuneration	24,000.00	10,000.00
2	Staff & Labour Welfare Expenses	20,825.33	4,861.20
3	Wages & Salaries	16,191.03	11,965.85
4	Labour Cess	11,879.69	183.74
5	Labour Contractor	1,36,180.06	31,267.55
6	Contribution to EPF	2,141.08	1,624.16
7	Contribution to ESIC	526.28	397.46
8	Casual Labour	45,215.45	21,396.97
	Total	2,56,958.91	81,696.94

Note 21 : Financial cost

Sr. No.	Particulars	(Rs. in Hundred)	
		2021-22	2020-21
1	Bank Charges	501.62	5,058.92
3	Other Interest	24,115.58	8,132.30
	Total	24,617.20	13,191.22

Note 22 : Other expenses

Sr. No.	Particulars	(Rs. in Hundred)	
		2021-22	2020-21
1	Rent & Electricity Charges	400.00	813.00
2	Office Expenses	2,703.95	217.33
3	General Expenses	2,463.69	153.07
4	Telephone & Mobile Expenses	175.85	43.84
5	Machinery & Vehicle Running & Maintenance	40,602.94	1,17,014.96
6	Repairs & Maintenance	30,816.53	2,409.63
7	Travelling & Conveyance Expenses	109.63	400.50
8	Site Expenses	4,800.00	3,192.55
9	Insurance Charges	1,722.67	535.19
10	Royalty Paid	5,415.33	17,237.98
11	Late fine in GST Return	-	5.00
12	Audit Fees	300.00	250.00
13	ROC Filing Fees	15.00	12.00
14	Preliminary Expenses Written Off	128.69	128.69
15	Transportation Expenses	37,578.14	-
16	Power & Fuel	2,63,833.04	-
17	Consumables & Stores	1,901.79	-
18	Professional Tax	106.10	-
19	Donation	11,665.00	-
20	Security Charges	2,323.31	-
21	Deduction by Company	3,279.42	-
22	Printing & Stationery	41.06	-
23	Income Tax Paid	731.78	-
	Total	4,11,113.93	1,42,413.74

Note 23 : Earning per share

Sr. No.	Particulars	2021-22	2020-21
1	Net profit after tax	1,58,341.62	29,341.55
2	Weighted average number of equity shares	2,20,000.00	2,20,000.00
	Earning per share (face value of Rs.10/-fully paid)	71.97	13.34

SHREYANSH TRADING AND
CONSTRUCTIONS PVT LTD.

DIRECTOR

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CONSTRUCTIONS PVT LTD.

DIRECTOR



Shreyansh Trading & Constructions Pvt Ltd
CIN- U45309JH2018PTC011187

Notes Forming Part of Statement of Profit & Loss

Note 24 : Disclosure as required by Para 20 of Accounting Standard-AS 18 "Related Parties" of the Companies (Accounting Standard) Rules, 2006:-

Names of related parties and description of relationship :

Relevant Para of the CARO 2020 - 3(xiii)

Sr. No.	Name	Relation
1	Shreyansh Kumar	Key Managerial Person
2	Pawan Kumar Gupta	Key Managerial Person
3	Mrinalini	Director's Sister in law
4	Mona Gupta	Director's Daughter
5	Kanhaiya Singh	Director's Father
6	SMR Nirman Pvt Ltd	The director is shareholder of company

Transactions with related parties for the year ended March 31, 2022

(Rs. in Hundred)

Sr. No.	Particulars			
		2021-22	2020-21	
1	Shreyansh Kumar	12,000.00	5,000.00	Director Remuneration
2	Pawan Kumar Gupta	12,000.00	5,000.00	Director Remuneration
3	Mrinalini	5,000.00	4,800.00	Salary
4	Mona Gupta	6,000.00	4,800.00	Salary
5	Kanhaiya Singh	5,000.00	2,170.00	Salary
6	SMR Nirman Pvt Ltd	7,124.07	4,308.38	Interest
	Total	47,124.07	26,078.38	

Notes # 25

Managerial Remuneration	Current Year	Previous Year
Directors Remuneration	<u>24,000.00</u>	<u>10,000.00</u>

Notes # 26

Particulars of Auditors Remuneration	Current Year	Previous Year
Statutory Audit Fees	<u>300.00</u>	<u>250.00</u>

Notes # 27

There is no impairment of assets as on 31.03.2022.

Notes # 28 None of the Employees were in receipt of or entitled to receive remuneration in aggregate of Rs 1,02,000.00 Hundred for the year or Rs 8,500.00 Hundred per month, who were in employment for part of the year.

Notes # 29 Previous Years figures have been regrouped/rearranged wherever necessary to correspond with the current years classification / disclosure.

Notes#30 Title deeds of Immovable Property :

The title deeds, comprising all the immovable properties of land and buildings, are held in the name of the Company as at the current and previous balance sheet date.

Notes#31 Revaluation of Property, Plant & Equipments

The Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous financial year.

Notes#32 Loans & Advances to Directors, Promoters KMPs & Related Parties

The Company has granted loans or advances in the nature of loan outstanding to any of its Promoters, Directors, Key Managerial Personals and related parties. As per table below

(Rs. in Hundred)	
Name	Outstanding as on 31st March 2022
Nitin Enterprises	15015.54
Nitin Kumar	7,940.00
SMR Nirman Pvt Ltd	204319.69

Notes#33 Capital-Work-in Progress (CWIP) / Intangible assets under development (ITAUD)

(a) For Capital-work-in progress / Intangible assets under development (ITAUD), following ageing schedule shall be given:

CWIP/ITAUD aging schedule:

CWIP/ITAUD	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-

Rs in Hundred

SHREYANSH TRADING AND CONSTRUCTIONS PVT.LTD.

DIRECTOR

SHREYANSH TRADING AND CONSTRUCTIONS PVT. LTD.

DIRECTOR



Shreyansh Trading & Constructions Pvt Ltd
CIN- U45309JH2018PTC011187
Notes Forming Part of Statement of Profit & Loss

Notes#34 Details of Benami Property held

No proceedings have been initiated or are pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

Notes#35 Borrowings from banks or financial institutions on the basis of security of current assets:

The Company has borrowings from banks and financial institutions on the basis of security of Land. The Company has complied with the requirement of filing of monthly / quarterly returns / statements of current assets with the banks or financial institutions, as applicable, and these returns were in agreement with the books of accounts for the year ended March 31, 2022 and March 31, 2021.

Notes#36 Wilful Defaulter

The Company has not been declared as a Wilful Defaulter by any bank or financial institution or government or any government authority.

Notes#37 Relationship with struck off companies

The Company has reviewed transactions to identify if there are any transactions with struck off companies. To the extent information is available on struck off companies, there are no transactions with struck off companies.

Notes#38 Registration of charges or satisfaction with Registrar of Companies

The Company has duly created/modified/satisfied charge on the assets of the Company during the Current and Previous financial year whenever required.

Notes#39 Compliance with number of layers of companies

The Company has 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.

Notes#40 Following Ratios to be disclosed:- (As per Separate Annexure attached)

- (a) Current Ratio,
- (b) Debt-Equity Ratio,
- (c) Debt Service Coverage Ratio,
- (d) Return on Equity Ratio,
- (e) Inventory turnover ratio,
- (f) Trade Receivables turnover ratio,
- (g) Trade payables turnover ratio,
- (h) Net capital turnover ratio,
- (i) Net profit ratio,
- (j) Return on Capital employed,
- (k) Return on investment.

Notes#41 Compliance with approved Scheme(s) of Arrangements

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

Notes#42 Utilisation of Borrowed funds and share premium:

A. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

- a) 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
- b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

B. The Company has not 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:

- a) 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
- b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries

C. The Company has used the borrowings from Banks and Financial Institutions for the specific purpose for which it was taken at the balance sheet date.

Notes#43 Details of Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto currency or Virtual Currency during the current or previous financial year.

Notes#44 Undisclosed Income

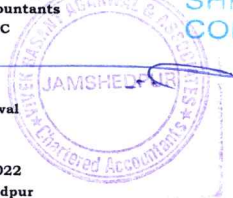
There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

Notes#45 The figures have been rounded off to the nearest Hundreds of rupees upto two decimal places.

In Terms Of Our Annexed Report of Even Date

As per our report of even date attached
For Vivek Basant Agarwal & Associates
Chartered Accountants
F.R.No.017308C

CA Vivek Agarwal
Proprietor
M.No.:419449
Date:- 05.09.2022
Place:- Jamshedpur



For and on behalf of the Board of Directors

SHREYANSH TRADING AND
CONSTRUCTIONS PVT. LTD.

PAWAN KUMAR GUPTA
Director
DIN: 01902776

SHREYANSH TRADING AND
CONSTRUCTIONS PVT. LTD.

SHREYANSH KUMAR
Director
DIN: 08423547

DIRECTOR