

**Shreyansh Trading & Constructions Pvt Ltd**  
**CIN- U45309JH2018PTC011187**  
**Provisional Balance Sheet as at 31st March, 2023**

(Rs. in Hundred)

Particulars	Note No	31st March 2023 (Amount in Rs)	31st March 2022 (Amount in Rs)
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's funds</b>			
(a) Share capital	2	40,000.00	22,000.00
(b) Reserves and surplus	3	6,78,919.68	1,98,711.40
<b>(2) Non-current liabilities</b>			
(a) Long-term borrowings	4	3,53,249.22	1,12,262.71
(b) Deferred tax liability (net)			
<b>(3) Current liabilities</b>			
(a) Short Term Borrowings	5	1,92,992.69	73,814.95
(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	3,87,195.89	98,800.08
(c) Other current liabilities	7	1,70,010.82	48,445.32
(d) Short-term provisions	8	86,038.04	58,032.85
<b>Total</b>		<b>19,08,406.34</b>	<b>6,12,067.31</b>
<b>II.Assets</b>			
<b>(1) Non-current assets</b>			
(a) <i>Property, plant and equipment and Intangible assets</i>	9		
(i) Property, plant and equipment		4,08,450.54	1,31,528.70
(ii) Intangible assets			
(iii) Capital work-in-progress		-	-
(b) Other non-current assets	10	2,95,905.80	1,72,925.52
(c) Deferred tax liability (net)	11	15,192.56	1,373.97
<b>(2) Current assets</b>			
(a) Inventories	12	5,25,648.00	35,346.77
(b) Trade receivables	13	3,53,521.40	87,305.64
(c) Cash and cash equivalents	14	1,39,399.22	35,133.54
(d) Other current assets	15	1,70,288.82	1,48,453.17
<b>Total</b>		<b>19,08,406.34</b>	<b>6,12,067.31</b>

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

**PAWAN KUMAR GUPTA**  
**Director**  
**DIN: 01902776**

**SHREYANSH KUMAR**  
**Director**  
**DIN: 08423547**

**Shreyansh Trading & Constructions Pvt Ltd**

CIN- U45309JH2018PTC011187

**Provisional Statement of Profit and Loss for the year ended 31st March, 2023**

(Rs. in Hundred)

<b>Particulars</b>	<b>Note No.</b>	<b>2022-23 (Amount in Rs)</b>	<b>2021 - 22 (Amount in Rs)</b>
Revenue from operations	16	38,37,037.84	24,69,887.55
Other income	17	535.24	2,110.70
<b>Total Income</b>		<b>38,37,573.08</b>	<b>24,71,998.25</b>
<u>Expenses:</u>			
Cost of materials consumed			
Purchase of Stock in Trade	18	16,94,524.98	13,72,448.33
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	19	(4,90,301.23)	1,68,893.91
Employee benefit expense	20	3,77,300.51	2,56,958.91
Financial costs	21	21,473.52	24,617.20
Depreciation and amortisation cost	9	1,26,386.00	22,045.43
Other expenses	22	17,66,361.56	4,11,113.93
<b>Total expenses</b>		<b>34,95,745.34</b>	<b>22,56,077.71</b>
Profit before tax		<b>3,41,827.74</b>	<b>2,15,920.54</b>
Tax expense:			
(1) Current tax		86,038.04	58,032.85
(2) Taxes for earlier years		-	-
(3) Deferred tax	11	(13,818.58)	(453.92)
Profit from the period		<b>2,69,608.28</b>	<b>1,58,341.62</b>
Profit/(Loss) for the period		<b>2,69,608.28</b>	<b>1,58,341.62</b>
Earning per equity share:			
Face value per equity shares Rs.10/- fully paid up.			
(1) Basic		67.40	71.97
(2) Diluted		67.40	71.97

**For & On Behalf of the Board of Directors of  
Shreyansh Trading & 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

**Note 2 :- Share capital**

(Rs. in Hundred)

Particulars	31st March, 2023	31st March, 2022
<b>Authorised share capital</b> 400000 Equity Shares of Rs 10/- each (P.Y. 400000 Equity Shares of Rs 10/- each)	40,000.00	40,000.00
<b>Issued, subscribed &amp; paid-up share capital</b> 400000 Equity Shares of Rs 10/- each fully paid up (P.Y. 220000 Equity Shares of Rs 10/- each fully paid up)	40,000.00	22,000.00
<b>Total share capital</b>	<b>40,000.00</b>	<b>22,000.00</b>

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

Particulars	31st March, 2023	31st March, 2022
Equity shares at the beginning of the year	2,20,000.00	2,20,000.00
<b>Add:</b> Shares issued during the current financial year	1,80,000.00	-
<b>Equity shares at the end of the year</b>	<b>4,00,000.00</b>	<b>2,20,000.00</b>

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

Sl. No.	Name of Shareholders	As at 31st March, 2023		As at 31st March, 2022	
		No. of shares held	% of Share Holding	No. of shares held	% of Share Holding
1	Mr. Shreyansh Kumar	1,20,000.00	30.00	20,000.00	9.09
2	Mr. Pawan Kumar Gupta	1,20,000.00	30.00	2,00,000.00	90.91
3	Miss Mona Gupta	80,000.00	20.00	-	-
4	Mr. Kanhaiya Singh	80,000.00	20.00	-	-

**2.8 Shares held by promoters at the end of the year ending 31st March 2023**

	Promoter Name	No. of Shares	% of total shares
1	Mr. Shreyansh Kumar	1,20,000.00	30.00
2	Mr. Pawan Kumar Gupta	1,20,000.00	30.00
3	Miss Mona Gupta	80,000.00	20.00
4	Mr. Kanhaiya Singh	80,000.00	20.00
	<b>Total</b>	<b>4,00,000.00</b>	100.00

Sr. No.	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
3	Miss Mona Gupta	-	-
4	Mr. Kanhaiya Singh	-	-
	<b>Total</b>	<b>2,20,000.00</b>	100.00

**Note 3: Reserves and surplus**

(Rs. in Hundred)

Particulars	31st March, 2023	31st March, 2022
Security Premium	2,10,600.00	
<i>Profit &amp; Loss A/C</i>		
As per Last Balance Sheet	1,98,711.40	40,369.78
Add:- Profit for the year	2,69,608.28	1,58,341.62
	4,68,319.68	1,98,711.40
<b>Total</b>	<b>6,78,919.68</b>	<b>1,98,711.40</b>

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

**Note 4 : Long term borrowings**

(Rs. in Hundred)

Particulars	31st March, 2023	31st March, 2022
<b>Secured Loans:</b>		
Bank of India Vehicle loan (Note 4.1)	1,495.15	2,755.51
Axis Bank Vehicle loan	96,735.36	-
Loan from HDB Financial Services	36,683.92	-
Term Loan from ICICI Bank	17,106.84	-
Kotak Mahindra Bank Vehicle loan	74,076.14	-
Union Bank of India Vehicle Loan	21,484.92	-
Yes Bank Vehicle loan	34,320.13	-
Less Current Maturity of Long term Debt	(1,360.00)	(1,360.00)
	2,80,542.46	1,395.51
<b>Unsecured Loans:</b>		
Loan from Director & Relatives	-	22,955.54
Arvind Infra Developers Pvt Ltd	3,500.00	3,500.00
SMR Nirman Pvt Ltd	69,206.76	84,411.66
	-	-
	72,706.76	1,10,867.20
<b>TOTAL</b>	<b>3,53,249.22</b>	<b>1,12,262.71</b>

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

**Note 5 : Short term borrowings****(Rs. in Hundred)**

<b>Particulars</b>	<b>31st March, 2023</b>	<b>31st March, 2022</b>
<b>Secured Loans:</b>		
Cash Credit with Bank of Baroda	-	72,454.95
Cash Credit with ICICI Bank	1,91,632.69	-
Current Maturities of Long Term Debts	1,360.00	1,360.00
<b>TOTAL</b>	<b>1,92,992.69</b>	<b>73,814.95</b>

**Note 6: Trade payables****(Rs. in Hundred)**

<b>Particulars</b>	<b>31st March, 2023</b>	<b>31st March, 2022</b>
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises	3,87,195.89	98,800.08
<b>Total</b>	<b>3,87,195.89</b>	<b>98,800.08</b>

Trade Payables ageing schedule: As at 31st March,2023

**(Rs. in Hundred)**

<b>Particulars</b>	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					-
(ii) Others	3,87,195.89	-			<b>3,87,195.89</b>
(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					-

Trade Payables ageing schedule: As at 31st March 2022

**(Rs. in Hundred)**

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

**Note 7 : Other Current Liabilities****(Rs. in Hundred)**

<b>Particulars</b>	<b>31st March, 2023</b>	<b>31st March, 2022</b>
Liability for expenses	1,470.00	12,012.00
Statutory Liabilities payable	13,037.38	5,259.40
Advance from Customers	1,55,503.44	31,173.92
<b>Total</b>	<b>1,70,010.82</b>	<b>48,445.32</b>

**Note 8 : Short Term Provisions****(Rs. in Hundred)**

<b>Particulars</b>	<b>31st March, 2023</b>	<b>31st March, 2022</b>
Provision for income tax	86,038.04	58,032.85
<b>Total</b>	<b>86,038.04</b>	<b>58,032.85</b>

**Shreyansh Trading & Constructions Pvt Ltd**  
**Note 09:- Property, plant & equipments as on 31st March, 2023**  
**( As per the Companies Act, 2013 )**

(Rs. in Hundred)											
Tangible Assets											
Details of Assets	Gross Block				Accumulated Depreciation			Net Block			
	As On 01st April, 2022	Additions	Deductions	Total	As On 01st April, 2022	For The Year	Adjustments	As on 31st March, 2023	As At 31st March, 2023	As At 31st March, 2022	
<b>TANGIBLE ASSETS</b>											
Vehicle	10,095.30	2,76,965.62	-	2,87,060.92	4,909.20	73,050.00		77,959.20	2,09,101.72	5,186.10	
Plant & Machinery	1,35,744.44	60,251.52	-	1,95,995.97	34,185.38	29,288.00		63,473.38	1,32,522.59	1,01,559.06	
Air Conditioner	290.62	1,720.97	-	2,011.59	112.06	492.00		604.06	1,407.53	178.56	
CCTV Camera	1,893.63	252.00	-	2,145.63	261.47	488.00		749.47	1,396.16	1,632.16	
Computer & Printer	2,989.83	2,992.33	-	5,982.16	582.95	2,433.00		3,015.95	2,966.21	2,406.88	
Furniture & Fixture	1,387.22	1,445.24	-	2,832.46	133.57	699.00		832.57	1,999.89	1,253.65	
Mobile	173.72	1,922.89	-	2,096.61	10.25	378.00		388.25	1,708.36	163.47	
Innova Car	20,000.00	53,225.26	-	73,225.26	851.18	18,738.00		19,589.18	53,636.08	19,148.82	
DG Light Sets	-	4,532.00	-	4,532.00	-	820.00		820.00	3,712.00	-	
<b>Total</b>	<b>1,72,574.76</b>	<b>4,03,307.84</b>	<b>-</b>	<b>5,75,882.60</b>	<b>41,046.06</b>	<b>1,26,386.00</b>	<b>-</b>	<b>1,67,432.06</b>	<b>4,08,450.54</b>	<b>1,31,528.70</b>	
Figures of previous year(tangible assets)	<b>1,06,227.37</b>	<b>66,347.39</b>	<b>-</b>	<b>1,72,574.76</b>	<b>19,000.63</b>	<b>22,045.43</b>	<b>-</b>	<b>41,046.06</b>	<b>1,31,528.70</b>	<b>87,226.74</b>	

## Shreyansh Trading &amp; 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, 2023	31st March, 2022
1	Security Deposits	2,75,568.44	1,08,517.70
2	Retention with KEC International Ltd	20,337.40	64,279.11
	Preliminary Expenses	128.72	257.41
	Less: will be amortised in next 12 months	(128.72)	(128.69)
<b>Total</b>		<b>2,95,905.84</b>	<b>1,72,925.52</b>

**Note 11: Deferred tax Assets**

(Rs. in Hundred)

Particulars	31st March, 2023	31st March, 2022
Opening balance	1,373.97	920.05
WDV as per Companies Act 2013	1,26,386.00	22,045.43
WDV as per Income Tax Act 1961	71,485.00	20,242.00
Net reversible timing difference (1) - (2)	54,901.00	1,803.43
Deferred tax liability recognised for the year	13,818.58	453.92
<b>Total</b>	<b>15,192.56</b>	<b>1,373.97</b>

**Note 12 : Inventories**

(Rs. in Hundred)

Sr. No.	Particulars	31st March, 2023	31st March, 2022
1	Stock/WIP	5,25,648.00	35,346.77
<b>Total</b>		<b>5,25,648.00</b>	<b>35,346.77</b>

**Note 13 : Trade receivables**

(Rs. in Hundred)

Sr. No.	Particulars	31st March, 2023	31st March, 2022
1	<b>Others</b>		
	a) Secured, considered good		-
	b) Unsecured, considered good	3,53,521.40	87,305.64
	c) Doubtful		-
<b>Total</b>		<b>3,53,521.40</b>	<b>87,305.64</b>

**Trade Receivables ageing schedule as at 31st March,2023**

(Rs. in Hundred)

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	3,53,521.40	-	-	-	-	3,53,521.40
(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,2022**

(Rs. in Hundred)

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						-

**Note 14 : Cash and bank balances**

(Rs. in Hundred)

Sr. No.	Particulars	31st March, 2023	31st March, 2022
1	<b>Cash and cash equivalent</b>		
	Cash In Hand	14,000.29	1,336.21
	<b>Sub total (A)</b>	<b>14,000.29</b>	<b>1,336.21</b>
2	Bank balances - current accounts	500.80	3,633.22
3	Cumulative Fixed Deposit with Bank for remaining maturity of more than 12 months	1,24,898.13	30,164.11
	<b>Sub total (B)</b>	<b>1,25,398.93</b>	<b>33,797.33</b>
<b>Total [ A + B ]</b>		<b>1,39,399.22</b>	<b>35,133.54</b>

**Note 15 : Other Current Assets**

Sr. No.	Particulars	31st March, 2023	31st March, 2022
1	TDS & TCS	78,164.16	48,568.09
2	Advance Income Tax	10,000.00	5,000.00
3	GST TDS/ITC Available	66,975.93	13,373.97
4	Other Advances	15,020.00	5,020.00
5	Advacne to Suppliers	-	76,362.41
6	Preliminary Expenses	128.72	128.69
	(Will be written off in next 12 months)		
<b>Total</b>		<b>1,70,288.81</b>	<b>1,48,453.16</b>

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

**Note 16 : Revenue from operations**

(Rs. in Hundred)

Sr. No.	Particulars	2022-23	2021-22
1	Sales of Service (refer sub note 16.1)	38,37,037.84	24,69,887.55
	<b>Total</b>	<b>38,37,037.84</b>	<b>24,69,887.55</b>

**16.1 Sale of Service**

Sr. No.	Particulars	2022-23	2021-22
1	Works Contract Services	38,37,037.84	24,69,887.55
		38,37,037.84	24,69,887.55
	<b>Total</b>	<b>38,37,037.84</b>	<b>24,69,887.55</b>

**Note 17 : Other income**

Sr. No.	Particulars	2022-23	2021-22
1	Interest on Fixed Deposit with Bank	286.05	1,468.41
2	Other Interest Income	-	198.30
3	Discount Received	249.19	443.99
	<b>Total</b>	<b>535.24</b>	<b>2,110.70</b>

**Note 18 : Purchase of Stock in trade**

Sr. No.	Particulars	2022-23	2021-22
1	Purchase of Raw Material & Goods	16,94,524.98	13,72,448.33
	<b>Total</b>	<b>16,94,524.98</b>	<b>13,72,448.33</b>

**Note 19 : Change in inventories**

Sr. No.	Particulars	2022-23	2021-22
1	<b>Change in inventories of finished goods/WIP</b>		
	Opening stock of Goods	35,346.77	2,04,240.68
		35,346.77	2,04,240.68
	Closing stock of Goods/WIP	5,25,648.00	35,346.77
		5,25,648.00	35,346.77
		(4,90,301.23)	1,68,893.91
	<b>Total</b>	<b>(4,90,301.23)</b>	<b>1,68,893.91</b>

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

**Note 20 : Employment benefit expenses** **(Rs. in Hundred)**

Sr. No.	Particulars	2022-23	2021-22
1	Directors Remuneration	24,000.00	24,000.00
2	Staff & Labour Welfare Expenses	40,049.76	20,825.33
3	Wages & Salaries	32,117.91	16,191.03
4	Labour Cess	35,761.58	11,879.69
5	Labour Contractor	1,68,369.51	1,36,180.06
6	Contribution to EPF	3,276.84	2,141.08
7	Contribution to ESIC	462.41	526.28
8	Employees Compensation Insurance	167.49	-
9	Keyman Insurance	7,315.00	-
10	Casual Labour	65,780.00	45,215.45
	<b>Total</b>	<b>3,77,300.51</b>	<b>2,56,958.91</b>

**Note 21 : Financial cost** **(Rs. in Hundred)**

Sr. No.	Particulars	2022-23	2021-22
1	Bank Charges	2,673.29	501.62
3	Other Interest	18,800.23	24,115.58
	<b>Total</b>	<b>21,473.52</b>	<b>24,617.20</b>

**Note 22 : Other expenses** **(Rs. in Hundred)**

Sr. No.	Particulars	2022-23	2021-22
1	Works Contract Expense	11,32,568.68	-
2	Rent & Electricity Charges	79,735.42	400.00
3	Office Expenses	2,485.10	2,703.95
4	General Expenses	9,088.95	2,463.69
5	Telephone & Mobile Expenses	223.95	175.85
6	Macinery & Vehicle Running & Maintenance	39,762.44	40,602.94
7	Repaire & Maintenance	38,629.03	30,816.53
8	Travelling & Conveyance Expenses	14,007.47	109.63
9	Site Expenses	-	4,800.00
10	Insurance Charges	9,451.08	1,722.67
11	Royalty Paid	315.95	5,415.33
12	Late fine in GST Return	-	-
13	Audit Fees	325.00	300.00
14	ROC Filling Fees	107.50	15.00
15	Preliminerey Expenses Written Off	128.72	128.69
16	Transportation Expenses	1,23,642.69	37,578.14
17	Power & Fuel	2,72,562.25	2,63,833.04
18	Consumabales & Stores	1,946.55	1,901.79
19	Professional Tax	25.00	106.10
20	Donation	6,463.00	11,665.00
21	Security Charges	24,398.85	2,323.31
22	Deduction by Company	100.00	3,279.42
23	Printing & Stationery	-	41.06
24	Commission	2,284.25	-
25	Electrical Intallation Expenses	4,317.72	-
26	Inspection Charges	802.18	-
27	Safety Expenses	1,345.47	-
28	Sales Promotion Expenses	637.82	-
29	Consultancy Charges	56.25	-
30	Income Tax Paid	950.24	731.78
	<b>Total</b>	<b>17,66,361.56</b>	<b>4,11,113.93</b>