

M/s. Anil Mookim & Co. Chartered Accountants

Head Office : O-407A, 2nd Floor, City Centre, Luby Circular Road, P.O. Dhanbad-826001, (Jharkhand)
: Mobile No.9431123442 Email : ca_mookim@yahoo.com Website: www.gstdhanbad.com
Branch Office : 14/5, Nabanaritala Lane, P.O. Baksara-711110, Dist. Howrah, (W.B.)

INDEPENDENT AUDITORS' REPORT

TO,
THE MEMBERS
ALOKIK INFRA NAVNIRMAN PRIVATE LIMITED

Report on the Financial Statements

We have audited annexed Financial Statements of **ALOKIK INFRA NAVNIRMAN PRIVATE LIMITED**, which comprise the Balance Sheet as at 31st March, 2021 and also the statement of Profit & Loss Account for the year ended on that date. and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there-under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Alokik Infra Navnirman Pvt. Ltd.

Director



Alokik Infra Navnirman Pvt. Ltd.
Director

Cont.-P2.

M/s. Anil Mookim & Co. Chartered Accountants

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting policies generally accepted in India.

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2021.
- b) In the case of the statement of Profit & Loss Account of the Company for the year ended on that date:
- c) In the case of Cash flow statement for the year ended on that date.

Report on other Legal and Regulatory Requirements

- I. As required by the Companies (Auditor's Report) order, 2015 issued by the Government of India in terms of Sub-Section (11) of Section 143 of the Companies Act, 2013 is not applicable to the company.
- II. As required by section 143(3) of the Act, we report that:
 - a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion, proper books of account, as required by law, have been kept by the company, so far as appears from our examination of those books;



Alokik Infra Navnirman Pvt. Ltd.

Dheeraj
Director

Cont.-P3.

Alokik Infra Navnirman Pvt. Ltd.
Harinder Singh
Director

M/s. Anil Mookim & Co.

Chartered Accountants

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- c) The Balance Sheet and Statement of Profit & Loss Account 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 written representations received from the directors as on 31 March, 2021, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2021, from being appointed as a director in terms of Section 164(2) of the Act.
- f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
- i) The Company does not have any pending litigations which would impact its financial position.
- ii) The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
- iii) There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

PLACE : DHANBAD
DATED : 08.11.2021

For. M/s. Anil Mookim & Co.
Chartered Accountants
Firm's Registration No. 004402C



(CA A. K. Mookim)
Partner

Membership No. 054175
UDIN:- 22054175AAAAAE2367

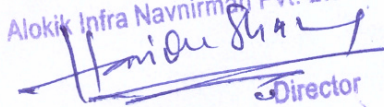
Alokik Infra Navnirman Pvt. Ltd.



Director



Alokik Infra Navnirman Pvt. Ltd.


Director

ALOKIK INFRA NAVNIRMAN PVT. LTD

BALANCE SHEET AS AT 31ST MARCH, 2021

S.No.	PARTICULARS	NOTE NO.	Figures as at the end of Current Reporting Period 31.03.2021	Figures as at the end of Previous Reporting Period 31.03.2020
I.	<u>EQUITY AND LIABILITIES</u>			
(A)	<u>SHARE HOLDER'S FUNDS</u>			
	Share Capital	1	4,00,000.00	4,00,000.00
	Reserves & Surplus(Profit & Loss A/c)	2	69,798.03	7,63,838.03
(B)	<u>SHARE APPLICATION MONEY</u>			
	<u>PENDING ALLOTMENT</u>		-	-
(C)	<u>NON-CURRENT LIABILITIES</u>			
	Long Term Borrowings		-	-
	Deffered Tax Liabilities		-	-
(D)	<u>CURRENT LIABILITIES</u>			
	Short Term Borrowing	3	2,13,42,242.00	1,60,16,766.00
	Trade Payables	4	1,22,745.00	6,00,758.00
	Other Current Liabilities	5	2,75,46,645.00	95,95,838.00
	Short-term provisions	6	-	-
	TOTAL		4,94,81,430.03	2,73,77,200.03
II.	<u>ASSETS</u>			
	<u>NON-CURRENT ASSETS</u>			
(A)	(a) <u>Fixed assets</u>			
	Tangible assets	7	27,48,994.60	2,413.60
	(b) <u>Other Non-Current Assests</u>			
	Security Deposits	8	-	-
(B)	<u>CURRENT ASSETS</u>			
	Inventories (Work-in-progress)	9	1,58,82,935.52	90,38,841.88
	Trade Receivables	10	55,791.69	55,791.69
	Cash & Cash Equivalent	11	19,97,740.22	49,52,897.86
	Short Term Loans & Advances	12	2,87,72,155.00	1,33,27,255.00
	Other Current assets	13	23,813.00	-
	TOTAL		4,94,81,430.03	2,73,77,200.03
	Accounting Policies & Notes to the Accounts	18		

In terms of our separate report of even date.

PLACE : DHANBAD
DATE: 08.11.2021

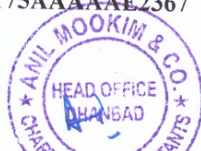
For M/s Anil Mookim & Co.
Chartered Accountants,
Firm Reg. No.004402C

Anil Mookim

(CA. A. K. Mookim)
Partner

Membership No. 054175

UDIN:- 22054175AAAAAE2367



FOR AND BEHALF OF THE BOARD

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Alokik Infra Navnirman Pvt. Ltd.

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Director

Alokik Infra Navnirman Pvt. Ltd.
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Director


ALOKIK INFRA NAVNIRMAN PVT. LTD

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH 2021			
PARTICULARS	NOTE NO.	Figures as at the end of Current Reporting Period 31.03.2021	Figures as at the end of Previous Reporting Period 31.03.2020
Revenue from operations(Sale of Flat)		-	28,60,000.00
Other income	14	-	-
Total Revenue		-	28,60,000.00
Expenses:			
Cost of Materials Consumed(W.I.P)	15	-	27,23,810.00
Change In Inventories Of Finished Goods		-	-
Employee Benefit Expenses		-	-
Finance Cost		-	-
Depreciation & Amortization Expenses	16	-	-
Other Expenses	17	800.00	10,900.00
Total Expenses		800.00	27,34,710.00
Profit before exceptional and extraordinary items and tax		(800.00)	1,25,290.00
Exceptional Item		-	-
Profit before extraordinary items and tax		(800.00)	1,25,290.00
Extraordinary Items		-	-
Profit before tax		(800.00)	1,25,290.00
Tax Expense:			
(1) Current tax (MAT)		-	19,546.00
(2) Previous tax (MAT)		6,93,240.00	4,609.00
(3) Deferred tax		-	-
Profit (Loss) for the period		(6,94,040.00)	1,49,445.00
Balance brought forward from previous year		7,63,838.03	6,14,393.03
Balance carried forward to Balance Sheet		69,798.03	7,63,838.03

In terms of our separate report of even date.

PLACE : DHANBAD
DATED : 08.11.2021

For M/s Anil Mookim &
Chartered Accountants,
Firm Reg No.004402C



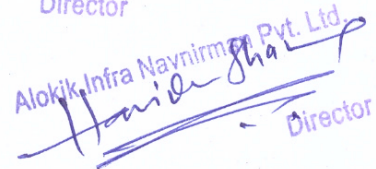
(CA. A. K. Mookim)
Partner
Membership No. 054175
UDIN:- 22054175AAAAAE2367

FOR AND BEHALF OF THE BOARD

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Alokik Infra Navnirman Pvt. Ltd.


Director

Alokik Infra Navnirman Pvt. Ltd.

Director



ALOKIK INFRA NAVNIRMAN PRIVATE LIMITED

Statement of Cash Flows	2020-21	2019-20
	Amount (Rs.)	Amount (Rs.)
Cash flows from operating activities		
Profit before taxation	-800.00	1,25,290.00
Adjustments for:		
Depreciation	7,87,077.00	-
Investment income	-	-
Interest expense	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-
Working capital changes:		
(Increase) / Decrease in trade and other receivables	-	-
(Increase) / Decrease in inventories	-68,44,093.64	9,26,890.01
(Increase) / Decrease in Short term loans & advances	-1,54,44,900.00	-71,35,155.00
(Increase) / Decrease in other current assets	-23,813.00	-
Increase / (Decrease) in short term borrowings	53,25,476.00	1,11,09,587.00
Increase / (Decrease) in trade payables	1,79,50,807.00	5,82,768.00
Increase / (Decrease) in other current liabilities	-4,78,013.00	-11,77,987.00
Increase / (Decrease) in Short-term provisions	-	-4,609.00
Cash generated from operations		
Interest paid		
Income taxes (MAT CREDIT)	-6,93,240.00	24,155.00
Dividends paid		
Net cash outflow/inflow from operating activities	5,78,500.36	44,50,939.01
Cash flows from investing activities		
Business acquisitions, net of cash acquired	-	-
Purchase of property, plant and equipment	-35,33,658.00	-
Proceeds from sale of equipment	-	-
Acquisition of portfolio investments	-	-
Investment income	-	-
Net cash used in investing activities	-35,33,658.00	-
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Proceeds from long-term borrowings	-	-
Proceeds from Security deposits (Assets)	-	-
Payment of long-term borrowings	-	-
Net cash used in financing activities	-	-
Net decrease/ increase in cash and cash equivalents	-29,55,157.64	44,50,939.01
Add. : Cash and cash equivalents at beginning of period	49,52,897.86	5,01,958.85
Cash and cash equivalents at end of period	19,97,740.22	49,52,897.86



Alokik Infra Navnirman Pvt. Ltd.

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Director

Alokik Infra Navnirman Pvt. Ltd.

[Signature]

Director

ALOKIK INFRA NAVNIRMAN PVT. LTD

Note No. (1) to (17) forming part of Balance Sheet and Profit & Loss Account for the year ended 31st March, 2021

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT(Rs.)	PREVIOUS PERIOD AMOUNT(Rs.)
SHARE CAPITAL			
AUTHORISED:			
50,000 Equity Shares of Rs. 10 each	1	5,00,000.00	5,00,000.00
		5,00,000.00	5,00,000.00
ISSUED SUBSCRIBED & PAID-UP			
40,000 Equity Shares @ Rs.10/- each		4,00,000.00	4,00,000.00
		4,00,000.00	4,00,000.00
DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% SHARES IN THE COMPANY.			
NAME OF SHAREHOLDERS		No. of Shares Held	Percentage of Holding
Ritesh Kumar Sharma		20,000	50%
Nathmal Sharma		20,000	50%
TOTAL		40,000	100%
RESERVES & SURPLUS			
Profit & Loss Account	2	69,798.03	7,63,838.03
		69,798.03	7,63,838.03
SHORT TERM BORROWINGS			
Secured Borrowing			
Car Loan (Endeavour) With Karnataka Bank Ltd. (A/c No.:- 1997001600023001) (IFSC Code:- KARB0000199)	3	27,52,907.00	
		27,52,907.00	
Unsecured Borrowing			
Siltap vinimay (p) Ltd		46,00,000.00	21,00,000.00
Ritesh Sharma (Director)		-	4,00,000.00
Hari Om Sharma (Director)		15,50,000.00	15,50,000.00
Alokik Buildcon Pvt. Ltd., Dhanbad Branch		59,53,335.00	58,72,709.00
Jharia Firebricks(P) Ltd.		64,86,000.00	60,94,057.00
		1,85,89,335.00	1,60,16,766.00
		2,13,42,242.00	1,60,16,766.00
TRADE PAYABLES			
Jyoti Shree Balajee Ply, Dhैया	4	-	17,990.00
Shyam Tiles & pavers		21,168.00	21,168.00
Jagdamba Enterprises		13,020.00	
Naman Agency, Naya Bazar		5,780.00	
Kanta Electric Co., Bank More		3,557.00	
Ply House Dhanbad		44,620.00	
Poddar Enterprises		34,600.00	
Liability towards Consultancy Fees			
M.A Architects Private Limited		-	5,61,600.00
		1,22,745.00	6,00,758.00

Alokik Infra Navnirman Pvt. Ltd.



B. Hemraj

Director
Alokik Infra Navnirman Pvt. Ltd.
Hemraj
Director

ALOKIK INFRA NAVNIRMAN PVT. LTD

Note No. (1) to (17) forming part of Balance Sheet and Profit & Loss Account for the year ended 31st March, 2021

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT(Rs.)	PREVIOUS PERIOD AMOUNT(Rs.)
OTHER CURRENT LIABILITIES	5		
<u>ADVANCE FROM CUSTOMERS</u>			
<u>1st Floor</u>			
Shop - 102 Sweta Kumari		67,619.00	
Shop - 106 Kumar Gaurav - Sourav Singh		4,76,190.00	
Shop - 114 Babu Lal Patel		6,77,142.00	
Shop - 115 Mithilesh Singh		4,76,190.00	
Shop - 117 Sunil Kumar (HUF)		1,90,477.00	
		18,87,618.00	
<u>2nd Floor</u>			
213 Abhay Kr Singh & Aditi Kumari		47,619.00	
2ne F/S 14 Chandra Bhushan Mehta		47,620.00	
Shop - 232 Mahesh Kumar		95,238.00	
Shop - 233 Akancha		1,72,952.00	
		3,63,429.00	
<u>3rd Floor (Food Outlet)</u>			
FO-312 Manish Singh and Chunmun Singh		4,76,190.00	
<u>Ground Floor</u>			
G-14 Reyaz Ahmad khan		66,41,904.00	14,28,570.00
G-07 kumar Gaurav- sourav Singh		4,76,190.00	
		71,18,094.00	14,28,570.00
<u>Lower Ground Floor</u>			
DB - LG/58 & 59 Priya Malhotra		95,238.00	
DB-LG-91-Pankaj Kumar Mishra		95,238.00	
LG - DB - 04 Binod Narayan Gupta & Rashmi Gupta		2,85,714.00	
LG - DB - 05 Rimmi Gupta		2,86,666.00	
LG - DB - 06 Pushpa & Nandan Agarwalla		9,52,380.00	
LG - DB - 100 Shankar Kanti		2,39,048.00	
LG - DB - 71 Alauddin & Md. Abiddin Husain		3,80,952.00	
LG - DB - 7,8,9 Dilip Kumar Gopalka		10,47,620.00	
LG - DB - 78 Chunmun Singh		9,52,380.00	
LG -DB - 79 Manish Singh and Sanjev Kumar		4,76,190.00	
LG-DB-Shop 87-88 Nikhil Agarwal		10,47,619.00	
		58,59,045.00	
		1,57,04,376.00	14,28,570.00

Alokik Infra Navnirman Pvt. Ltd.



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Director
Alokik Infra Navnirman Pvt. Ltd.
[Signature]
Director

ALOKIK INFRA NAVNIRMAN PVT. LTD

Note No. (1) to (17) forming part of Balance Sheet and Profit & Loss Account for the year ended 31st March, 2021

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT(Rs.)	PREVIOUS PERIOD AMOUNT(Rs.)
Royal Palm- BLOCK - A			
A-102 Gomti Devi Goel		-	2,059.00
A-105 Mahesh Kumar Agarwal & sons (HUF), Jharia		23,55,600.00	23,55,600.00
A-203 Shrawan Tebriwal		14,66,300.00	14,66,300.00
A-304 Manoj khemka		-	(1,12,334.00)
		38,21,900.00	37,11,625.00
Royal Palm- BLOCK - B			
B-303 Suresh kr. -Umesh Kr.Agarwal		18,53,800.00	18,53,800.00
B-101 Jitendra Rai		3,50,000.00	3,50,000.00
B-101 Sanjeet Jalan, Dhanbad		19,34,400.00	19,34,400.00
		41,38,200.00	41,38,200.00
		2,36,64,476.00	92,78,395.00
Other advances			
M.L. Agarwal (HUF)		5,00,000.00	
Vijay Kumar Agarwal (HUF)		15,00,000.00	
		20,00,000.00	
STATUTORY DUES			
Output CGST @2.5%		15,476.00	35,715.00
Output SGST @2.5%		15,476.00	35,715.00
		30,952.00	71,430.00
OTHER PAYABLES			
Audit Fees (Anil Mookim & co)		2,00,000.00	1,55,000.00
Bihar Security Services		-	5,862.00
D B Enterprises		2,47,050.00	
Eagle security Services		15,000.00	
Mapple Tree Associates (P) Ltd. (Adv. Exp.)		1,06,367.00	
Director's Remuneration Payable			
Ritesh kumar Sharma		6,00,000.00	
Hari Om Sharma		6,00,000.00	
TDS on Unsecured Loan		62,800.00	16,751.00
TDS on Professional Fees		20,000.00	62,000.00
Consultancy Fees Payable (Ritu Ritolia)		-	6,400.00
		18,51,217.00	2,46,013.00
		2,75,46,645.00	95,95,838.00
SHORT TERM PROVISIONS	6		
Provision for Tax (MAT)		-	-
		-	-

Alokik Infra Navnirman Pvt. Ltd.



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Director
[Handwritten Signature]
Director

ALOKIK INFRA NAVNIRMAN PVT. LTD

SCHEDULES SHOWING DETAILS OF FIXED ASSETS AS PER COMPANIES ACT, 2013 AS ON 31.03.2021

Note -7

Particulars	Total Useful years	Remaining useful years	Date of Purchase	GROSS BLOCK			DEPRECIATION			NET BLOCK		
				as at 01.04.2020	Additions during the year	Sold during the year	as on 31.03.2021	as on 31.03.2020	For the year	as on 31.03.2020	as on 31.03.2021	
Computers	3	0		26,254.00	-	-	26,254.00	24,941.32	-	24,941.32	1,312.68	1,312.68
Printer	5	0		10,500.00	-	-	10,500.00	9,399.08	0.00	9,399.08	1,100.92	1,100.92
Ford Endeavour	8	8	14-07-2020	-	35,33,658.00	-	35,33,658.00	-	787077.00	7,87,077.00	-	27,46,581.00
2.0 Titanium				36,754.00	35,33,658.00	-	35,70,412.00	34,340.40	7,87,077.00	8,21,417.40	2,413.60	27,48,994.60
Previous Year				36,754.00	-	-	36,754.00	34,340.40	-	34,340.40	2,413.60	2,413.60

NOTE:- Depreciation has been calculated on the basis of useful life of the assets in accordance to the provisions of the Companies Act, 2013

Alokik Infra Navnirman Pvt. Ltd.



Director

Alokik Infra Navnirman Pvt. Ltd.



Director



ALOKIK INFRA NAVNIRMAN PVT. LTD

Note No. (1) to (17) forming part of Balance Sheet and Profit & Loss Account for the year ended 31st March, 2021

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT(Rs.)	PREVIOUS PERIOD AMOUNT(Rs.)
<u>OTHER NON CURRENT ASSETS</u>	8	-	-
<u>WORK-IN-PROGRESS (ROYAL PALM)</u>	9	-	-
Expenditure Upto (31.03.2021)		72,41,921.89	99,65,731.89
		72,41,921.89	99,65,731.89
Less: Cost of Flat sold transferred to P/L A/c		-	27,23,810.00
		72,41,921.89	72,41,921.89
<u>WORK-IN-PROGRESS (PRIDE SARAIHELIA)</u>			
Building Materials- Bricks		21,168.00	21,168.00
Building Materials- Door, Window, Sutter, Angle		1,44,725.00	
Building Materials - Electrical Items		22,639.00	
Building Materials - Hardware Items		34,600.00	
Building Materials - Paint & Putty		13,020.00	
Building Materials - Sainatry Items		48,566.00	
Depreciation		7,87,077.00	
Salary		9,21,000.00	
Audit Fees for F.Y 2020-21		2,00,000.00	
GST & Other Tax Adjustment with Party		1,23,165.00	
Advertisement Expenses		12,24,031.00	
Directors Remuneration		12,00,000.00	
Statutory Audit Fees for F.Y 18-19 & F.Y 19-20		3,36,000.00	1,00,000.00
Electricity Charges		1,748.00	
Professional Consultancy Fee		1,69,788.00	1,00,000.00
Architectual Fees		12,03,600.00	12,03,600.00
Bank Charges		23,016.63	2,300.99
Interest on Unsecured Loan		11,73,508.00	3,56,508.00
Interest on Car Loan (Endeavour)		1,88,430.00	
J.C.B Site Development work Exp.		7,17,430.00	
Consultancy Fees		6,400.00	6,400.00
Interest on TDS		5,740.00	1,081.00
Security Guard Services		75,362.00	5,862.00
		86,41,013.63	17,96,919.99
		1,58,82,935.52	90,38,841.88
<u>TRADE RECEIVABLES</u>	10		
Pradip Kumar (S.Tax)		55,791.69	55,791.69
		55,791.69	55,791.69



Alokik Infra Navnirman Pvt. Ltd.

[Signature]

Director Alokik Infra Navnirman Pvt. Ltd.
[Signature]
Director

ALOKIK INFRA NAVNIRMAN PVT. LTD

Note No. (1) to (17) forming part of Balance Sheet and Profit & Loss Account for the year ended 31st March, 2021

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT(Rs.)	PREVIOUS PERIOD AMOUNT(Rs.)
CASH & CASH EQUIVALENTS	11		
<u>BALANCES WITH BANKS</u>			
INDUSIND BANK, Saraidhela (A/c No. 201002995732) (IFSC Code INB0001416)		8,83,339.36	48,20,419.00
Karnataka Bank, Bank More, Shastri Nagar (A/c No.:-1992000100093201) (IFSC Code:- KARB0000199)		10,01,772.00	
Cash-in-hand		1,12,628.86	1,32,478.86
		19,97,740.22	49,52,897.86
SHORT TERM LOANS & ADVANCES	12		
<u>Advance against conversion Agreement A/c (PRIDE)</u>			
Amarjeet kaur		50,00,000.00	40,00,000.00
Eqbal Singh		1,45,00,000.00	40,00,000.00
Satpal Singh		20,00,000.00	20,00,000.00
<u>Advance against conversion Agreement A/c (RAMESHWARAM)</u>			
Savitri Pradhan		5,00,000.00	
M/s Pramila Vyapaar Pvt. Ltd.		20,00,000.00	
Yogendra Pradhan		5,00,000.00	
<u>Other Loans</u>			
Alokik Infra Build LLP		5,00,000.00	
<u>Advance to Suppliers</u>			
GBD Constructions		1,01,000.00	1,01,000.00
Pankaj Chandrani		2,00,000.00	
SG Structures		1,10,000.00	1,10,000.00
B Stylish Graphic DesignStudio, Jaipur (Adv. Exp.)		37,000.00	
Karma Enterprises (Jaipur)		2,00,000.00	
Input CGST@ 9%		-	4,050.00
Input SGST @ 9%		-	4,050.00
MAT Credit F.Y 2018-19		4,609.00	4,609.00
MAT Credit F.Y 2019-20		19,546.00	19,546.00
Alokik Buildcon Pvt Ltd, (Head Office)		31,00,000.00	29,00,000.00
I-Tax Paid for AY 15-16 against Demand Notice Appeal filed		-	1,84,000.00
		2,87,72,155.00	1,33,27,255.00
Other current assets	13		
TCS on Endeavour Car		23,813.00	
		23,813.00	



Alokik Infra Navnirman Pvt. Ltd.

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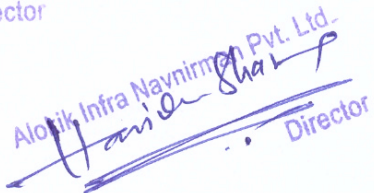
Director
[Signature]
Director

ALOKIK INFRA NAVNIRMAN PVT. LTD

Note No. (1) to (17) forming part of Balance Sheet and Profit & Loss Account for the year ended 31st March, 2021

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT(Rs.)	PREVIOUS PERIOD AMOUNT(Rs.)
OTHER INCOME	14		
Interest on Income Tax Refund		-	-
Misc Income		-	-
Sundry Balance W/Back		-	-
		-	-
Cost of Materials Consumed (W.I.P)	15		
Cost of Goods Sold		-	27,23,810.00
		-	27,23,810.00
DEPRECIATION & AMOTIZATION EXP.	16		
Depreciation		-	-
Preliminary Expenses W/off		-	-
		-	-
OTHER EXPENSES	17		
ROC Filing Fees		800.00	2,800.00
GST on Audit Fee FY 18-19		-	8,100.00
Bank Charges		-	-
Interest on Unsecured Loan		-	-
Consultancy Fees		-	-
Interest on TDS		-	-
Service Tax (old Dues Written off)		-	-
		800.00	10,900.00

Alokik Infra Navnirman Pvt. Ltd.


DirectorAlokik Infra Navnirman Pvt. Ltd.

Director

ALOKIK INFRA NAV NIRMAN PRIVATE LIMITED

18) ACCOUNTING POLICIES & NOTES ON ACCOUNT:

A) Significant Accounting Policies

1) METHOD OF ACCOUNTING:

- a) The accounts of the company are prepared under the historical cost convention using the mercantile system of accounting and on the accounting principle of a going concern.
- b) Accounting policies not specifically referred to are consistent with generally accepted accounting principles.
- c) All Expenditure & Income to the extent considered payable or receivable respectively are accounted for on accrual basis. Expenditure related to the projects Pride debited to the project account under WIP.
- d) Provision for Income-Tax has not been made in the accounts for the period from 01.04.2020 to 31.03.2021. Since there is no revenue recognised during the year.

2) FIXED ASSETS :

Fixed Assets are stated at historical cost less depreciation in accordance to the Part C of Schedule II of the Companies Act, 2013.

3) DEPRECIATION:

Depreciation on Fixed Asset has been calculated in accordance to the useful life of the assets as per Part C of the Schedule II of the Companies Act, 2013..

B) NOTES ON ACCOUNTS

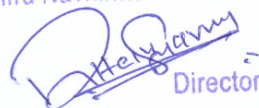
- i) Value of import calculated on Carried Forward Basis

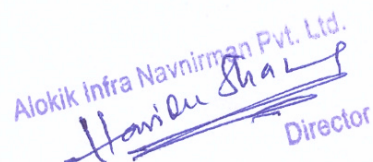
- ii) Expenditure in foreign currency
iii) Amount remitted in Foreign Currency
iv) Earning in Foreign Currency

	2020-21	2019-20
ii) Expenditure in foreign currency	Nil	Nil
iii) Amount remitted in Foreign Currency	Nil	Nil
iv) Earning in Foreign Currency	Nil	Nil
	Nil	Nil

- 4) The schedules referred to in the Balance Sheet and Profit & Loss Account form an integral part of the accounts.
- 5) Previous Year figures have been regrouped/re-arranged wherever considered necessary to conform to this year

Alokik Infra Navnirman Pvt. Ltd.


Director

Alokik Infra Navnirman Pvt. Ltd.

Director



ALOKIK INFRA NAVNIRMAN PVT. LTD

Annexure -II

PARTICULARS OF DEPRECIATION ALLOWABLE AS PER INCOME TAX ACT, 1961 IN RESPECT OF EACH ASSETS OR BLOCK OF ASSETS FOR THE YEAR ENDED ON 31ST MARCH 2021

S.no.	Particulars	Rate of Depreciation	Date of Purchased	Opening WDV Balance as on 01.04.2020	Addition during the year		Sold during the year	Total	Depreciation during the year	Closing Balance as on 31.03.2021
					Upto 03.10.2020	After 03.10.2020				
1	Printer	15%		3662.79	0.00	0.00	0.00	3,662.79	549.42	3113.37
2	Computer	40%		254.05	0.00	0.00	0.00	254.05	101.62	152.43
3	Motor Cars	15%	14-07-2020	0.00	3533658.00	0.00	0.00	3533658.00	530048.70	3003609.30
				3916.84	3533658.00	0.00	0.00	3537574.84	530699.74	3006875.10

Alokik Infra Navnirman Pvt. Ltd.

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Director

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Alokik Infra Navnirman Pvt. Ltd.
Director

