

YASHRAJ INFRA CONSTRUCTIONS PRIVATE LIMITED
401, SIDHI VINAYAK RESIDENCY
KOLAKUSMA DHANBAD, JHARKHAND, INDIA 828127
BALANCESHEET AS ON 31ST MARCH, 2021

Particulars	Note No.	Figures as at the end of current reporting year	Figures as at the end of the previous reporting year
1	2	3	4
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	1,00,000.00	1,00,000.00
(b) Reserves and Surplus	2	3,61,425.13	1,94,104.96
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities	3	-	-
(a) Long-term borrowings	4	-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long-term liabilities	5	-	-
(d) Long-term provisions	6	-	-
(4) Current Liabilities			
(a) Short-term borrowings	7	8,00,000.00	8,00,000.00
(b) Trade payables	8	39,17,155.39	9,70,640.39
(c) Other current liabilities	9	3,38,77,296.17	2,92,80,796.17
(d) Short-term provisions	10	1,26,026.44	3,13,469.21
TOTAL		3,91,81,903.13	3,16,59,010.73
II. ASSETS Non-current assets			
(1) (a) Fixed Asstes			
(i) Tangible Assets	11	30,705.73	69,510.62
(ii) Intangible Assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible Assets under development		-	-
(b) Non-current Investment	12	-	-
(c) Deferred Tax Assets (net)		44,865.70	44,865.70
(d) Long-term Loans and advances	13	-	-
(e) Other non-current assets	14	-	-
(2) Current Assets			
(a) Current Investment	-	-	-
(b) Inventories	15	3,25,51,285.80	2,56,31,139.56
(c) Trade receivables	16	11,83,967.00	14,49,589.00
(d) Cash and cash equivalents	17	1,69,051.02	1,06,967.89
(e) Short term loans and advances	18	52,02,027.88	43,56,937.96
(f) Other current assets		-	-
TOTAL		3,91,81,903.13	3,16,59,010.73

Yashraj Infra
Constructions (P) Ltd.
Alka Kaur Singh
Director

Yashraj Infra
Constructions (P) Ltd. DIRECTOR
[Signature] DIRECTOR
Director

Place :UG 46, URMILA TOWER
Bank More -Dhanbad

Date : 4th Dec, 2021

Signed in terms of our report even date attached herewith.

For D. N. DOKANIA & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]
(RAVI AGARWALLA)
PARTNER

22055615AAAAA F5832



YASHRAJ INFRA CONSTRUCTIONS PRIVATE LIMITED
401, SIDHI VINAYAK RESIDENCY
KOLAKUSMA DHANBAD, JHARKHAND, INDIA 828127
PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

(In Rs)				
	PARTICULARS	NOTE NO.	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
I.	Revenue from operations	19	1,21,70,576.22	73,52,533.00
II.	Other income	20	0.38	0.75
III.	Total Revenue (I+II)		1,21,70,576.60	73,52,533.75
IV.	Expenses:			
	Raw Material Consumed	21	-	-
	Changes in inventories of finished goods	22	61,30,189.40	24,66,244.76
	Employee benefits expenses	23	52,62,113.00	38,55,399.00
	Finance costs	24	-	-
	Depriciation and amortization expenses	11	38,805.27	1,45,547.38
	Other expenses	25	5,20,780.82	7,48,957.90
	Total expenses		1,19,51,888.49	72,16,149.04
V.	Profit before eceptional and extraordinary items and tax (III-IV)		2,18,688.11	1,36,384.71
VI.	Exceptional items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		2,18,688.11	1,36,384.71
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII - VIII)		2,18,688.11	1,36,384.71
X.	Tax expense:			
	(1) Current tax		51,367.94	54,658.50
	(2) Deferred tax		-	-
XI.	Profit / (Loss) for the period from continuing operations (IX-X)		1,67,320.17	81,726.21
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expenses of discontinuing operations		-	-
XIV.	Profit/(Loss) from discontinuing operations (after tax) (XII - XIII)		-	-
XV.	Profit / (Loss) for the period (XI + XIV)		1,67,320.17	81,726.21
XVI.	Earnings per equity share:			
	(1) Basic		16.732	8.173
	(2) Diluted		16.732	8.173

Yashraj Inira
Constructions (P) Ltd.
Alka Kri Singh
Director

Yashraj Inira
Constructions (P) Ltd.
[Signature]
DIRECTOR
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DIRECTOR

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Signed in terms of our report even date attached herewith.

For D. N. DOKANIA & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]
(RAVI AGARWALLA)
PARTNER



NOTES TO BALANCE SHEET

NOTE NO. 1: SHARE CAPITAL

	As at 31 March 2021		As at 31 March 2020	
	Number	Amount	Number	Amount
Authorised				
Equity Shares of ₹ 10 each	50,000.00	5,00,000.00	50,000.00	5,00,000.00
	50,000.00	5,00,000.00	50,000.00	5,00,000.00
Issued				
Equity Shares of ₹ 10 each	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Subscribed & fully Paid up				
Equity Shares of ₹ 10 each fully paid	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Total	10,000.00	1,00,000.00	10,000.00	1,00,000.00

Note No. 1.1 Disclosure pursuant to Note no. 6(A)(d) of Part I of Schedule VI to the Companies Act, 1956

Particulars	Equity Shares			
	As at 31 March 2021		As at 31 March 2020	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Any other movement (please specify)	-	-	-	-
Shares outstanding at the end of the year	10,000.00	1,00,000.00	10,000.00	1,00,000.00

Note 1.2 Disclosure pursuant to Note no. 6(A)(g) of Part I of Schedule VI to the Companies Act, 1956 (if more than 5%)

Name of Shareholder	Equity Shares			
	As at 31 March 2021		As at 31 March 2020	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
RAJESH KUMAR SINGH	5,000	50.00%	5,000	50.00%
SMT ALKA KUMARI	5,000	50.00%	5,000	50.00%

NOTE NO. 2 RESERVE & SURPLUS

	As at 31 March 2021	As at 31 March 2020
a. Security Premium		
Opening Balance	-	-
Add : Securities premium credited on Share issue	-	-
Less : Premium Utilised for various reasons	-	-
Premium on Redemption of Debentures	-	-
For Issuing Bonus Shares	-	-
Closing Balance	-	-
b. General Reserve		
Opening Balance	-	-
Add : Transfer from Surplus	-	-
Less : Transfer to Provision for Tax (MAT)	-	-
Closing Balance	-	-
c. Surplus		
Opening balance		
(*) Net Profit/(Net Loss) For the current year	1,94,104.96	1,12,378.75
(*) Transfer from Reserves	1,67,320.17	81,726.21
(-) Proposed Dividends	-	-
(-) Interim Dividends	-	-
(-) Transfer to Reserves	-	-
Closing Balance	3,61,425.13	1,94,104.96
Total	3,61,425.13	1,94,104.96

Yashraj Infra
Constructions (P) Ltd
Alka Kaur Singh
Director



Yashraj Infra
Constructions (P) Ltd
Director

	(In Rs)	
	As at 31 March 2021	As at 31 March 2020
NOTE NO. 3: SHARE APPLICATION MONEY PENDING ALLOTMENT		
Share Application Money	-	-
NOTE NO. 4: LONG TERM BORROWINGS		
a. Secured Loans		
Term Loans	-	-
Cash credit	-	-
Additional Information		
NOTE NO. 5. OTHER LONG TERM LIABILITIES		
(a) Trade Payables	-	-
(b) Others	-	-
Total	-	-
Detail of other long term Liabilities		
	-	-
NOTE NO. 6. OTHER LONG TERM PROVISIONS		
(a) Provision for employee benefits		
Superannuation (unfunded)	-	-
Gratuity (unfunded)	-	-
Leave Encashment (unfunded)	-	-
ESOP / ESOS	-	-
(b) Others (Specify nature)	-	-
Total	-	-
NOTE NO. 7: SHORT TERM BORROWINGS		
From Bank	-	-
Unsecured Loan from Others	8,00,000.00	8,00,000.00
	<u>8,00,000.00</u>	<u>8,00,000.00</u>
Details Unsecured Loan from Others		
	-	-
NOTE NO.8: TRADE PAYABLES		
TRADE PAYABLES		
	39,17,155.39	9,70,640.39
	-	-
	<u>39,17,155.39</u>	<u>9,70,640.39</u>
NOTE NO. 9: OTHER CURRENT LIABILITIES		
Other Payables		
Advance against Flat Booking	3,38,77,296.17	2,92,80,796.17
	<u>3,38,77,296.17</u>	<u>2,92,80,796.17</u>
NOTE NO. 10: SHORT TERM PROVISION		
(a) Provision for employee benefits		
Salary & Wages payable	-	25,000.00
(b) Others:		
IGST	-	1,61,087.19
Audit Fees payable	15,000.00	10,000.00
Legal Fee Payable	-	10,000.00
Rent Payable	5,000.00	5,000.00
Provision for Tax	54,658.50	47,723.52
PROV. INCOME TAX	51,367.94	54,658.50
Total	<u>1,26,026.44</u>	<u>3,13,469.21</u>

Yashraj Infra
Constructions (P) Ltd.
Atkari Singh
Director



Yashraj Infra
Constructions (P) Ltd.
[Signature]
Director

	As at 31 March 2021	As at 31 March 2020
NOTE NO: 12 NON CURRENT INVESTMENT		
A.Trade Investments	-	-
B.Other Investments	-	-
Total	-	-
Grand Total (A + B)	-	-
Less : Provision for dimunition in the value of Investments	-	-
Total	-	-
NOTE NO: 13 LONG TERM LOANS & ADVANCES		
a. Capital Advances	-	-
b. Security Deposits	-	-
c. Loans and advances to related parties	-	-
d. Other loans and advances (specify nature)	-	-
TOTAL	-	-
NOTE NO. 14: OTHER NON CURRENT ASSETS		
<u>deferred credit terms)</u>		
<u>b. Others:</u>		
Preliminary expenditure b/f	-	9,538.63
Pre Operative Expenses	-	-
	-	9,538.63
Less: written off	-	9,538.63
c. Debts due by related parties	-	-
	-	-
NOTE NO. 15: INVENTORIES		
Stores and Spares	-	-
Raw Materials	-	-
Finished Goods/ WIP	3,25,51,285.80	2,56,31,139.56
	3,25,51,285.80	2,56,31,139.56
NOTE NO. 16: TRADE RECEIVABLES		
<u>Non-Current</u>		
Due over six months from due date		
<u>Current</u>		
Others	11,83,967.00	14,49,589.00
	11,83,967.00	14,49,589.00
<u>Additional information of Trade Receivables</u>		
<u>Non-Current</u>		
<u>Current</u>		
NOTE NO. 17: CASH & CASH EQUIVALENTS		
Balances with bank - UBI-1502050011547	-	-
IDBI Bank Ltd-1256102000001519	-	3,213.20
SBI Saraidhela Branch- 33513832761	-	14,103.30
HDFC Bank a/c-50200006138767	27,886.51	15,756.80
Cash in hand (As certified by one Director)	1,41,164.51	73,894.59
	1,69,051.02	1,06,967.89
NOTE NO. 18: SHORT TERM LOANS AND ADVANCES		
ADVANCE TO PARTIES	42,10,602.40	-
SALARY ADV	2,00,000.00	-
TDS	1,86,541.00	-
INCOME TAX	9,276.48	-
Directors Loan & Others	-	36,48,332.32
CGST & SGST	5,95,608.00	7,08,605.64
	52,02,027.88	43,56,937.96

Yashraj Infra
Constructions (P) Ltd.
Ajit Kumar Singh
Director



Yashraj Infra
Constructions (P) Ltd.
[Signature]
Director

NOTES TO PROFIT & LOSS ACCOUNT

NOTE NO. 19: REVENUE FROM OPERATION

	31.03.2021	31.03.2020
Sale	1,21,70,576.22	63,30,000.00
Less - Excise Duty / Discount	-	-
Sale Revenue (Net)	-	-
Income from Services	-	10,22,533.00
	1,21,70,576.22	73,52,533.00

NOTE NO. 20: OTHER INCOME

Interest Income (in case of a company other than a finance company)	-	-
Rental Income	-	-
Miscellaneous Income	-	-
Dividend Income	-	-
Net gain/loss on sale of investments	-	-
<u>Other non-operating income (net of expenses directly attributable to such income):</u>		
Rebate on Taxes	-	-
Conversion charges	-	-
Amount written off	-	-
Round off	0.38	0.75
	0.38	0.75

NOTE NO. 21: RAW MATERIAL CONSUMED

Details of Material Consumed

Inventory at the beginning of the year	-	-
Add: Purchases	-	-
Less: Closing Stock	-	-

NOTE NO. 22: INCREASE (DECREASE) IN FINISHED GOODS AND WIP

Opening Stock WIP	2,56,31,139.56	1,72,64,427.32
WIP Purchases & Expenses	1,30,50,335.64	1,08,32,957.00
	3,86,81,475.20	2,80,97,384.32
Less: Closing of WIP	3,25,51,285.80	2,56,31,139.56
Increase/(Decrease)	61,30,189.40	24,66,244.76

NOTE NO. 23 EMPLOYEE BENEFITS EXPENSES

Salary & Allowances	12,08,000.00	2,80,000.00
Wages & Labour	40,54,113.00	35,75,399.00
	52,62,113.00	38,55,399.00

NOTE NO. 24 FINANCE COSTS

	-	-
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NOTE NO. 25 OTHER EXPENSES

Administrative, Selling & Other Expenses

Audit Fee	15,000.00	10,000.00
JCB	60,725.00	-
ACCOUNTING CHARGES	30,000.00	-
Printing Stationary	-	5,730.00
Fuel & Lubricant	42,772.00	68,407.00
General expenses	84,879.15	58,845.69
Bank Charges	8,221.21	9,880.18
Transportation Expenses	1,48,090.00	2,81,000.00
CREDAI FEE	-	10,000.00
Electric Bill	-	1,25,225.00
Legal Charges	15,000.00	10,000.00
Office Rent	60,000.00	60,000.00
Telephone Charges	5,812.82	18,796.00
Travelling & Conveyance	14,480.64	12,685.40
Preliminary expenses w/off	-	9,538.63
Repair & Maintenance	35,800.00	68,850.00
	5,20,780.82	7,48,957.90

Details of payment to Auditors as

a. auditor	10,000.00	10,000.00
b. for taxation matters	5,000.00	-
c. for company law matters	-	-
d. for management services	-	-
e. for other services	-	-
f. for reimbursement of expenses	-	-
Total	15,000.00	10,000.00

Yashraj Infra
Constructions (P) Ltd.

Atul Keri Singh
Director

Yashraj Infra
Constructions (P) Ltd.

Director



SCHEDULE - 'B'

YASHRAJ INFRA CONSTRUCTIONS PRIVATE LIMITED
401, SIDHI VINAYAK RESIDENCY
KOLAKUSMA DHANBAD, JHARKHAND, INDIA 828127
DETAILS OF FIXED ASSETS (AS PER INCOME TAX ACT)

PARTICULARS	OPENING BALANCE AS ON 01.04.2020	ADDITION UP TO 30.09.20	TOTAL AFTER 30.09.20	SALES DURING THE YEAR	Sales Adjustment	TOTAL DEP. RATE OF DEP.	DEP. AT 30.09.20	DEP. AT 31.03.2021	TOTAL CLOSING BALANCE AS ON 31.03.2021
Block 'A' 0%	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-
Block 'B' 10%	-	-	-	-	-	-	-	-	-
Office Furniture	67,119.57	-	67,119.57	-	-	10%	6,712.00	-	60,407.57
Sub Total	67,119.57	-	67,119.57	-	-	-	6,712.00	-	60,407.57
Block 'B' 15%	-	-	-	-	-	-	-	-	-
Shuttering Material	2,55,971.25	-	2,55,971.25	-	-	15%	38,396.00	-	2,17,575.25
Generator	76,361.00	-	76,361.00	-	-	15%	11,454.00	-	64,907.00
Sub Total	3,32,332.25	-	3,32,332.25	-	-	-	49,850.00	-	2,82,482.25
Block 'B' 40%	-	-	-	-	-	-	-	-	-
Computer	8,405.00	-	8,405.00	-	-	40%	3,362.00	-	5,043.00
Sub Total	8,405.00	-	8,405.00	-	-	-	3,362.00	-	5,043.00
GRAND TOTAL	3,99,451.82	-	4,07,856.82	-	-	-	59,924.00	-	3,47,932.82

Date Of Addition Amount

Particulars
Furniture & Fixtures
Shuttering Material

i) Addition/ deductions during the year with dates, in the case of any addition of an asset, date put to use, including adjustments accounts of.

ii) Modified valued Added Tax Credit claimed and allowed under the Central Excise, Rules, 1944, in respect of assets acquired on or after 1st March, 1994.

iii) Change in rate of exchange of currency and,

iv) Subsidy or grant or reimbursement, by whatever name called.

NIL

NIL

NIL

Yashraj Infra
Constructions (P) Ltd.

Yashraj Infra
Constructions (P) Ltd.

[Signature]
Director

[Signature]
Director



DEPRECIATION CHART FOR F. Y. 2020-21

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep charged upto 31.03.2020	WDV as on 01.04.2020	Life as per AS-6	Life as per Co. Act. 2013	Useful Life Taken	Life Used till 31/03/2020	Remaining Life	Salvaged value	Depreciable amount over whole life	Excess Dep. (Already charged)	Rate of Dep.	Dep for the Year 2020-21	Adjusted with Retained Earning	WDV as on 31st Mar 2021
(A) Land																
(B) Buildings																
(C) Office Equipments																
01-04-2018	COMPUTER	23,346	17,058	6,288.00	6.00	6.00	6.00	3.00	3.00	1,167	22,179	-	42.96%	2,701.27	-	3,586.73
(D) Furniture and Fixtures																
10-May-2013	Furniture and Fixtures	1,40,330	1,33,313	7,017.00	5.00	3.00	3.00	7.90	(4.90)	7,017	1,33,313	-	0.00%	7,017	-	-
(E) Vehicles																
(F) PLAN T & MACHINERY																
13-Nov-2013	Shuttering Materials	1,00,000	95,000	5,000.00	5.00	3.00	3.00	7.38	(4.38)	5,000	95,000	-	0.00%	5,000	-	-
1-Apr-2018	Generator	1,00,689	64,783	35,906.00	15.00	10.00	10.00	3.00	7.00	5,034	95,655	-	24.47%	8,787.00	-	27,119.00
1-Apr-2018	Shuttering Materials	3,06,000	2,90,700	15,300.00	5.00	3.00	3.00	3.00	-	15,300	2,90,700	-	0.00%	15,300.00	-	-
	Total Assets	6,70,365	6,00,854	69,511.00						33,518	6,36,847	-		38,905.27	-	30,705.73

31-Mar-2021

Yashraj Infra
Constructions (P) Ltd.
Alka Kori Singh
Director

Yashraj Infra
Constructions (P) Ltd.
Director

