

**YASH RAJ INFRA CONSTRUCTIONS PRIVATE LIMITED**  
**401, SIDHI VINAYAK RESIDENCY**  
**KOLAKUSMA DHANBAD, JHARKHAND, INDIA 828127**  
**BALANCESHEET AS ON 31ST MARCH, 2023**

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
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	1	1,00,000.00	1,00,000.00
(b) Reserves and Surplus	2	7,32,642.59	5,47,516.53
(c) Money received against share warrants			
<b>(2) Share application money pending allotment</b>	3	-	-
<b>(3) Non-current liabilities</b>			
(a) Long-term borrowings	4	-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long-term liabilities	5	-	-
(d) Long-term provisions	6	-	-
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings	7	15,81,000.00	2,41,000.00
(b) Trade payables	8	-	33,54,877.00
(c) Other current liabilities	9	3,40,33,863.17	3,84,33,599.17
(d) Short-term provisions	10	94,731.16	80,538.02
<b>TOTAL</b>		<b>3,65,42,236.92</b>	<b>4,27,57,530.72</b>
<b>II. ASSETS Non-current assets</b>			
<b>(1) (a) Fixed Asstes</b>			
(i) Tangible Assets	11	17,755.90	22,528.27
(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	-	-
<b>(2) Current Assets</b>			
(a) Current Investment	-	-	-
(b) Inventories	15	2,91,08,414.60	3,02,34,790.50
(c) Trade receivables	16	50,06,587.25	78,55,347.25
(d) Cash and cash equivalents	17	10,72,774.18	16,38,156.94
(e) Short term loans and advances	18	12,91,839.29	29,61,842.06
(f) Other current assets		-	-
<b>TOTAL</b>		<b>3,65,42,236.92</b>	<b>4,27,57,530.72</b>

**Yashraj Infra**  
Constructions (P) Ltd. DIRECTOR

DIRECTOR  
Director

UDIN - 23055615BGZHKNS200

Place :UG 46, URMILA TOWER  
Bank More -Dhanbad

Date : 4th September, 2023

Signed in terms of our report even date attached herewith.

For D. N. DOKANIA & ASSOCIATES  
CHARTERED ACCOUNTANTS

(RAVI AGARWALLA)  
PARTNER



**YASH RAJ INFRA CONSTRUCTIONS PRIVATE LIMITED**  
401, SIDHI VINAYAK RESIDENCY  
KOLAKUSMA DHANBAD, JHARKHAND, INDIA 828127  
**PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023**

(In Rs)

	PARTICULARS	NOTE NO.	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
I.	Revenue from operations	19	1,61,00,850.24	1,60,97,292.28
II.	Other income	20	28,846.00	-
III.	Total Revenue (I+II)		1,61,29,696.24	1,60,97,292.28
IV.	Expenses:			
	Raw Material Consumed	21	-	-
	Changes in inventories of finished goods	22	1,20,94,387.06	1,09,30,428.43
	Employee benefits expenses	23	28,87,640.00	39,99,623.00
	Finance costs	24	-	-
	Depreciation and amortization expenses	11	4,772.37	8,177.46
	Other expenses	25	9,06,039.59	9,22,433.97
	Total expenses		1,58,92,839.02	1,58,60,662.86
V.	Profit before exceptional and extraordinary items and tax (III-IV)		2,36,857.22	2,36,629.42
VI.	Exceptional items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		2,36,857.22	2,36,629.42
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII - VIII)		2,36,857.22	2,36,629.42
X.	Tax expense:			
	(1) Current tax		51,731.16	50,538.02
	(2) Deferred tax		-	-
XI.	Profit / (Loss) for the period from continuing operations (IX-X)		1,85,126.06	1,86,091.40
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)		1,85,126.06	1,86,091.40
XVI.	Earnings per equity share:			
	(1) Basic		18.513	18.609
	(2) Diluted		18.513	18.609

**Yashraj Infra**  
Constructions (P) Ltd.

*[Signature]*  
Director

Signed in terms of our report even date attached herewith.

For D. N. DOKANIA & ASSOCIATES  
CHARTERED ACCOUNTANTS

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

Director

Place : UG 46, URMILA TOWER  
Bank More -Dhanbad

Date : 4th September, 2023



*[Signature]*  
(RAVI AGARWALLA)  
PARTNER

**YASH RAJ INFRA CONSTRUCTIONS PRIVATE LIMITED**

**NOTES TO BALANCE SHEET**

**NOTE NO. 1 : SHARE CAPITAL**

	As at 31 March 2023		As at 31 March 2022	
	Number	Amount	Number	Amount
<b>Authorised</b>				
Equity Shares of : 10 each	50,000.00	5,00,000.00	50,000.00	5,00,000.00
<b>Issued</b>				
Equity Shares of : 10 each	10,000.00	1,00,000.00	10,000.00	1,00,000.00
<b>Subscribed &amp; fully Paid up</b>				
Equity Shares of : 10 each fully paid	10,000.00	1,00,000.00	10,000.00	1,00,000.00
<b>Total</b>	<b>10,000.00</b>	<b>1,00,000.00</b>	<b>10,000.00</b>	<b>1,00,000.00</b>

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 2023		As at 31 March 2022	
	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 2023		As at 31 March 2022	
	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 2023	As at 31 March 2022
<b>a. Security Premium</b>		
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>b. General Reserve</b>		
Opening Balance	-	-
Add : Transfer from Surplus	-	-
Less : Transfer to Provision for Tax (MAT)	-	-
Closing Balance	-	-
<b>c. Surplus</b>		
Opening balance	-	-
(+) Net Profit/(Net Loss) For the current year	5,47,516.53	3,61,425.13
(+) Transfer from Reserves	1,85,126.06	1,86,091.40
(-) Proposed Dividends	-	-
(-) Interim Dividends	-	-
(-) Transfer to Reserves	-	-
Closing Balance	-	-
<b>Total</b>	<b>7,32,642.59</b>	<b>5,47,516.53</b>
	<b>7,32,642.59</b>	<b>5,47,516.53</b>



**Yashraj Infra  
Constructions (P) Ltd.**

*[Signature]*  
Director

**Yashraj Infra  
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*[Signature]*  
Director

	( In Rs)	
	As at 31 March 2023	As at 31 March 2022
<b>NOTE NO. 3: SHARE APPLICATION MONEY PENDING ALLOTMENT</b>		
Share Application Money	-	-
<b>NOTE NO. 4: LONG TERM BORROWINGS</b>		
a. Secured Loans		
Term Loans	-	-
Cash credit	-	-
Additional Information		
<b>NOTE NO. 5. OTHER LONG TERM LIABILITIES</b>		
(a) Trade Payables	-	-
(b) Others	-	-
<b>Total</b>	-	-
<b>Detail of other long term Liabilities</b>		
	-	-
<b>NOTE NO. 6. OTHER LONG TERM PROVISIONS</b>		
(a) Provision for employee benefits		
Superannuation (unfunded)	-	-
Gratuity (unfunded)	-	-
Leave Encashment (unfunded)	-	-
ESOP / ESOS	-	-
(b) Others (Specify nature)	-	-
<b>Total</b>	-	-
<b>NOTE NO. 7: SHORT TERM BORROWINGS</b>		
From Bank	-	-
Unsecured Loan from Others	15,81,000.00	2,41,000.00
	<u>15,81,000.00</u>	<u>2,41,000.00</u>
<b>Details Unsecured Loan from Others</b>		
	-	-
<b>NOTE NO.8: TRADE PAYABLES</b>		
TRADE PAYABLES	-	33,54,877.00
	-	-
	-	<u>33,54,877.00</u>
<b>NOTE NO. 9: OTHER CURRENT LIABILITIES</b>		
<b>Other Payables</b>		
Advance against Flat Booking	3,40,33,863.17	3,84,33,599.17
	<u>3,40,33,863.17</u>	<u>3,84,33,599.17</u>
<b>NOTE NO. 10: SHORT TERM PROVISION</b>		
(a) Provision for employee benefits		
Salary & Wages payable	-	-
(b) Others:		
SALARY	20,000.00	-
Audit Fees payable	15,000.00	15,000.00
Legal Fee Payable	3,000.00	10,000.00
Rent Payable	5,000.00	5,000.00
Provision for Tax 2022	-	50,538.02
PROV. INCOME TAX 2023	51,731.16	-
<b>Total</b>	<u>94,731.16</u>	<u>80,538.02</u>

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*[Signature]*



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*[Signature]*  
Director

## NOTE NO: 12 NON CURRENT INVESTMENT

	As at 31 March 2023	As at 31 March 2022
A.Trade Investments	-	-
B.Other Investments	-	-
Total	-	-
Grand Total (A + B)	-	-
Less : Provision for diminution in the value of Investments	-	-
Total	-	-

## NOTE NO: 13 LONG TERM LOANS &amp; 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  
a. Long term trade receivables (including trade receivables on deferred credit terms)  
b. Others:

Preliminary expenditure b/f  
Pre Operative Expenses

Less: written off  
c. Debts due by related parties

## NOTE NO. 15: INVENTORIES

Stores and Spares  
Raw Materials  
Finished Goods/ WIP

2,91,08,414.60 3,02,34,790.50  
2,91,08,414.60 3,02,34,790.50

## NOTE NO. 16: TRADE RECEIVABLES

Non-Current

Due over six months from due date

Current

Others

50,06,587.25 78,55,347.25  
50,06,587.25 78,55,347.25

Additional information of Trade ReceivablesNon-CurrentCurrent

## NOTE NO. 17: CASH &amp; CASH EQUIVALENTS

Balances with bank -Bank of India-470120110000486  
UBI-510101007279920  
SBI Saraidhela Branch- 33513832761  
HDFC Bank a/c-50200006138767  
Cash in hand (As certified by one Director)  
FDR UBI - 089823030000085

3,190.89 5,000.00  
- 11,924.60  
3,486.09 6,945.31  
- 1,70,131.95  
3,96,097.20 7,74,155.08  
6,70,000.00 6,70,000.00  
10,72,774.18 16,38,156.94

## NOTE NO. 18: SHORT TERM LOANS AND ADVANCES

ADVANCE TO PARTIES  
FDR INTEREST ACCRUED  
TDS  
INCOME TAX  
TDS 2023  
Directors Loan & Others  
CGST & SGST

- 16,94,969.72  
28,846.00 -  
- 2,01,724.95  
- 9,276.48  
90,257.38  
2,44,570.91 -  
9,28,165.00 10,55,870.91  
12,91,839.29 29,61,842.06

Yashraj Infra  
Constructions (P) Ltd.

*[Signature]*  
Director



Yashraj Infra  
Constructions (P) Ltd.

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Director

**YASH RAJ INFRA CONSTRUCTIONS PRIVATE LIMITED**

**NOTES TO PROFIT & LOSS ACCOUNT**

**NOTE NO. 19: REVENUE FROM OPERATION**

	31.03.2023	31.03.2022
Sale	70,20,000.00	1,60,97,292.28
Less - Excise Duty / Discount	-	-
Sale Revenue (Net)	70,20,000.00	1,60,97,292.28
Income from Services	90,60,850.24	-
	<b>1,61,00,850.24</b>	<b>1,60,97,292.28</b>

**NOTE NO. 20: OTHER INCOME**

Interest Income (in case of a company other than a finance company)	28,846.00	-
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	-	-
	<b>28,846.00</b>	<b>-</b>

**NOTE NO. 21: RAW MATERIAL CONSUMED**

<u>Details of Material Consumed</u>		
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	3,02,34,790.50	3,25,51,285.80
WIP Purchases & Expenses	1,09,68,011.16	86,13,933.13
	<b>4,12,02,801.66</b>	<b>4,11,65,218.93</b>
Less: Closing of WIP	2,91,08,414.60	3,02,34,790.50
<b>Increase/(Decrease)</b>	<b>1,20,94,387.06</b>	<b>1,09,30,428.43</b>

**NOTE NO. 23 EMPLOYEE BENEFITS EXPENSES**

Salary & Allowances	2,40,000.00	12,31,323.00
Wages & Labour	26,47,640.00	27,68,300.00
	<b>28,87,640.00</b>	<b>39,99,623.00</b>

**NOTE NO. 24 FINANCE COSTS**

	-	-
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**NOTE NO. 25 OTHER EXPENSES**

<u>Administrative, Selling &amp; Other Expenses</u>		
Audit Fee	15,000.00	15,000.00
SECURITY GUARD PAYMENT	2,32,174.78	-
ACCOUNTING CHARGES	36,000.00	36,000.00
Printing Stationary	14,890.00	15,720.00
Fuel & Lubricant	49,520.00	44,798.00
General expenses	89,270.00	1,14,704.00
Bank Charges	14,256.35	15,363.82
Transportation Expenses	-	40,982.15
RENT	60,000.00	-
Electric Bill	34,547.00	39,872.00
Legal Charges	3,000.00	-
Office Rent	-	30,000.00
Telephone MOBILE Charges	14,800.00	24,000.00
Travelling & Conveyance	38,740.00	39,102.28
P F & ESI	2,54,266.00	4,41,370.00
To Material Testing Charges	-	16,520.00
To Legal Charges	-	22,000.00
R / OFF	3,815.46	1.72
Repair & Maintenance	45,760.00	27,000.00
	<b>9,06,039.59</b>	<b>9,22,433.97</b>

**Details of payment to Auditors as**

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



**Yashraj Infra**  
Constructions (P) Ltd.  
Director

**Yashraj Infra**  
Constructions (P) Ltd.  
Alka Bai Singh  
Director

**YASHRAJ INFRA CONSTRUCTIONS PRIVATE LIMITED**  
DEPRECIATION CHART FOR F.Y. 2022-23

Date of Purchase / Put to use	Particular	Original Cost (RS)	Dep charged upto 31.03.2022	WDV as on 01.04.2022	Life as per AS-6	Life as per Co. Act. 2013	Useful Life Taken	Life Used till 31.03.2023	Remaining Life	Salvaged value	Depreciable amount over whole life	Fixed Dep. (Already charged)	Rate of Dep.	Dep for the Year 2022-23	Adjusted with Retained Earning	WDV as on 31st Mar 2023
	(A) Land															
	(B) Buildings															
	(C) Office Equipments															
01-04-2018	COMPUTER	23,346	21,300	2,045.90	6.00	6.00	6.00	4.00	2.00	1,165	22,179		24.47%	569.73		1,476.17
10-Mar-2013	Furniture and Fixtures	1,40,330	1,40,330		5.00	3.00	3.00	3.90	(5.90)	7,017	1,33,313	7,017	4.02%/0			
	(E) Vehicles															
	(F) PLANT & MACHINERY															
13-Nov-2013	Shuttering Materials	1,00,000	1,00,000		5.00	3.00	3.00	3.38	(5.38)	5,000	95,000	5,000	4.02%/0			
1-Apr-2018	Generator	1,00,689	80,207	20,482.37	15.00	10.00	10.00	4.00	6.00	5,034	95,655		20.46%	4,271.63		15,210.72
1-Apr-2018	Shuttering Materials	3,06,000	3,06,000		5.00	3.00	3.00	4.00	(1.00)	15,300	2,90,700	15,300	0.00%			
	<b>Total Assets</b>	<b>6,70,365</b>	<b>6,47,837</b>	<b>22,526.27</b>						<b>31,518</b>	<b>6,36,847</b>	<b>33,317</b>		<b>4,772.37</b>		<b>17,550.90</b>

31-Mar-2022

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

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



**YASH RAJ INFRA CONSTRUCTIONS PRIVATE LIMITED**  
**401, SIDHI VINAYAK RESIDENCY**  
**KOLAKUSMA DHANBAD, BHARKHAND, INDIA 82812Z**  
**DETAILS OF FIXED ASSETS (AS PER INCOME TAX ACT)**

PARTICULARS	OPENING BALANCE AS ON 01.04.2022	ADDITION UP TO 30.09.22 YEAR	TOTAL ADDITION AFTER 30.09.22	SALES DURING THE YEAR	Sales Adjustment	TOTAL DEP. RATE OF DEP.	DEP. AT 10% NOR. RATE	DEP. AT 15% RATE	TOTAL DEP. AT 15% RATE	TOTAL CLOSING BALANCE AS ON 31.03.2023
<b>Block 'A' 0%</b>										
<b>Sub Total</b>										
<b>Block 'B' 10%</b>										
Office Furniture	54,366.57	-	54,366.57	-	-	10%	5,437.00	-	5,437.00	48,929.57
<b>Sub Total</b>	<b>54,366.57</b>	<b>-</b>	<b>54,366.57</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,437.00</b>	<b>-</b>	<b>5,437.00</b>	<b>48,929.57</b>
<b>Block 'B' 15%</b>										
Shuttering Material	1,84,939.25	-	1,84,939.25	-	-	15%	27,741.00	-	27,741.00	1,57,198.25
Generator	55,171.00	-	55,171.00	-	-	15%	8,276.00	-	8,276.00	46,895.00
<b>Sub Total</b>	<b>2,40,110.25</b>	<b>-</b>	<b>2,40,110.25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,017.00</b>	<b>-</b>	<b>36,017.00</b>	<b>2,04,093.25</b>
<b>Block 'B' 40%</b>										
Computer	3,026.00	-	3,026.00	-	-	40%	1,210.00	-	1,210.00	1,816.00
<b>Sub Total</b>	<b>3,026.00</b>	<b>-</b>	<b>3,026.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,210.00</b>	<b>-</b>	<b>1,210.00</b>	<b>1,816.00</b>
<b>GRAND TOTAL</b>	<b>2,94,476.82</b>	<b>-</b>	<b>2,97,502.82</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,664.00</b>	<b>-</b>	<b>42,664.00</b>	<b>2,54,838.82</b>

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.

**Yashraj Infra**  
**Constructions (P) Ltd.**  
*Alka Koiri Singh*  
 Director

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