

**YASH RAJ INFRA CONSTRUCTIONS PRIVATE LIMITED**  
**401, SIDHI VINAYAK RESIDENCY**  
**KOLAKUSMA DHANBAD, JHARKHAND, INDIA 828127**  
**BALANCESHEET AS ON 31ST MARCH, 2022**

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	5,47,516.53	3,61,425.13
(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	2,41,000.00	8,00,000.00
(b) Trade payables	8	33,54,877.00	39,17,155.39
(c) Other current liabilities	9	3,84,33,599.17	3,38,77,296.17
(d) Short-term provisions	10	80,538.02	1,26,026.44
<b>TOTAL</b>		<b>4,27,57,530.72</b>	<b>3,91,81,903.13</b>
<b>II. ASSETS Non-current assets</b>			
<b>(1) (a) Fixed Asstes</b>			
(i) Tangible Assets	11	22,528.27	30,705.73
(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	3,02,34,790.50	3,25,51,285.80
(c) Trade receivables	16	78,55,347.25	11,83,967.00
(d) Cash and cash equivalents	17	16,38,156.94	1,69,051.02
(e) Short term loans and advances	18	29,61,842.06	52,02,027.88
(f) Other current assets		-	-
<b>TOTAL</b>		<b>4,27,57,530.72</b>	<b>3,91,81,903.13</b>

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

Director

Place :UG 46, URMILA TOWER  
Bank More -Dhanbad

Date : 4th September, 2022

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

DIRECTOR

Alka Raj Singh DIRECTOR

Director

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, 2022**

(In Rs)				
	PARTICULARS	NOTE NO.	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
I.	Revenue from operations	19	1,60,97,292.28	1,21,70,576.22
II.	Other income	20	-	0.38
III.	Total Revenue (I+II)		1,60,97,292.28	1,21,70,576.60
IV.	Expenses:			
	Raw Material Consumed	21	-	-
	Changes in inventories of finished goods	22	1,09,30,428.43	61,30,189.40
	Employee benefits expenses	23	39,99,623.00	52,62,113.00
	Finance costs	24	-	-
	Depreciation and amortization expenses	11	8,177.46	38,805.27
	Other expenses	25	9,22,433.97	5,20,780.82
	Total expenses		1,58,60,662.86	1,19,51,888.49
V.	Profit before exceptional and extraordinary items and tax (III-IV)		2,36,629.42	2,18,688.11
VI.	Exceptional items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		2,36,629.42	2,18,688.11
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII - VIII)		2,36,629.42	2,18,688.11
X.	Tax expense:			
	(1) Current tax		50,538.02	51,367.94
	(2) Deferred tax		-	-
XI.	Profit / (Loss) for the period from continuing operations (IX-X)		1,86,091.40	1,67,320.17
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)		1,86,091.40	1,67,320.17
XVI.	Earnings per equity share:			
	(1) Basic		18.609	16.732
	(2) Diluted		18.609	16.732

**Yashraj Infra**  
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*[Signature]*  
Director

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Constructions (P) Ltd.

..... DIRECTOR

*[Signature]*  
Director

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 2022		As at 31 March 2021	
	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
	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 2022		As at 31 March 2021	
	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 2022		As at 31 March 2021	
	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 2022	As at 31 March 2021
<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	3,61,425.13	1,94,104.96
(+) Net Profit/(Net Loss) For the current year	1,86,091.40	1,67,320.17
(+) Transfer from Reserves	-	-
(-) Proposed Dividends	-	-
(-) Interim Dividends	-	-
(-) Transfer to Reserves	-	-
Closing Balance	5,47,516.53	3,61,425.13
<b>Total</b>	<b>5,47,516.53</b>	<b>3,61,425.13</b>



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

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

	( In Rs)	
NOTE NO. 3: SHARE APPLICATION MONEY PENDING ALLOTMENT	As at 31 March 2022	As at 31 March 2021
Share Application Money	-	-
<b>NOTE NO. 4: LONG TERM BORROWINGS</b>		
<b>a. Secured Loans</b>		
Term Loans	-	-
Cash credit	-	-
Additional Information		
<b>NOTE NO. 5. OTHER LONG TERM LIABILITIES</b>		
(a) Trade Payables	-	-
(b) Others	-	-
<b>Total</b>	-	-
Detail of other long term Liabilities		
	-	-
<b>NOTE NO. 6. OTHER LONG TERM PROVISIONS</b>		
<b>(a) Provision for employee benefits</b>		
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	2,41,000.00	8,00,000.00
	<u>2,41,000.00</u>	<u>8,00,000.00</u>
Details Unsecured Loan from Others		
	-	-
<b>NOTE NO.8: TRADE PAYABLES</b>		
TRADE PAYABLES	33,54,877.00	39,17,155.39
	<u>33,54,877.00</u>	<u>39,17,155.39</u>
<b>NOTE NO. 9: OTHER CURRENT LIABILITIES</b>		
<b>Other Payables</b>		
Advance against Flat Booking	3,84,33,599.17	3,38,77,296.17
	<u>3,84,33,599.17</u>	<u>3,38,77,296.17</u>
<b>NOTE NO. 10: SHORT TERM PROVISION</b>		
<b>(a) Provision for employee benefits</b>		
Salary & Wages payable	-	-
<b>(b) Others:</b>		
IGST	-	-
Audit Fees payable	15,000.00	15,000.00
Legal Fee Payable	10,000.00	-
Rent Payable	5,000.00	5,000.00
Provision for Tax 2022	50,538.02	-
PROV. INCOME TAX	-	1,06,026.44
<b>Total</b>	<u>80,538.02</u>	<u>1,26,026.44</u>

**Yashraj Infra**  
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Director



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Director

## NOTE NO: 12 NON CURRENT INVESTMENT

A.Trade Investments  
B.Other Investments

Total

Grand Total (A + B)

Less : Provision for diminution in the value of Investments

Total

As at 31 March 2022	As at 31 March 2021
------------------------	------------------------

-	-
-	-
-	-
-	-
-	-
-	-

## 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

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

3,02,34,790.50 3,25,51,285.80

3,02,34,790.50 3,25,51,285.80

## NOTE NO. 16 : TRADE RECEIVABLES

Non-Current

Due over six months from due date

Current

Others

78,55,347.25 11,83,967.00

78,55,347.25 11,83,967.00

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

5,000.00

11,924.60

6,945.31

1,70,131.95

7,74,155.08

6,70,000.00

16,38,156.94

-

-

-

27,886.51

1,41,164.51

-

1,69,051.02

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

ADVANCE TO PARTIES

SALARY ADV

TDS

INCOME TAX

Directors Loan &amp; Others

CGST &amp; SGST

16,94,969.72 42,10,602.40

- 2,00,000.00

2,01,724.95 1,86,541.00

9,276.48 9,276.48

-

10,55,870.91 5,95,608.00

29,61,842.06 52,02,027.88

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

*[Signature]*  
Director



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Constructions (P) Ltd.

*[Signature]*  
Director

**YASH RAJ INFRA CONSTRUCTIONS PRIVATE LIMITED**

**NOTES TO PROFIT & LOSS ACCOUNT**

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

	31.03.2022	31.03.2021
Sale	1,60,97,292.28	1,21,70,576.22
Less - Excise Duty / Discount	-	-
Sale Revenue (Net)	-	-
Income from Services	-	-
	<b>1,60,97,292.28</b>	<b>1,21,70,576.22</b>

**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
	-	<b>0.38</b>

**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	3,25,51,285.80	2,56,31,139.56
WIP Purchases & Expenses	86,13,933.13	1,30,50,335.64
	4,11,65,218.93	3,86,81,475.20
Less: Closing of WIP	3,02,34,790.50	3,25,51,285.80
<b>Increase/(Decrease)</b>	<b>1,09,30,428.43</b>	<b>61,30,189.40</b>

**NOTE NO. 23 EMPLOYEE BENEFITS EXPENSES**

Salary & Allowances	12,31,323.00	12,08,000.00
Wages & Labour	27,68,300.00	40,54,113.00
	<b>39,99,623.00</b>	<b>52,62,113.00</b>

**NOTE NO. 24 FINANCE COSTS**

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

Administrative, Selling & Other Expenses

Audit Fee	15,000.00	15,000.00
JCB	-	60,725.00
<b>ACCOUNTING CHARGES</b>		
Printing Stationary	36,000.00	30,000.00
Fuel & Lubricant	15,720.00	-
General expenses	44,798.00	42,772.00
Bank Charges	1,14,704.00	84,879.15
Transportation Expenses	15,363.82	8,221.21
CREDAI FEE	40,982.15	1,48,090.00
Electric Bill	-	-
Legal Charges	39,872.00	-
Office Rent	-	15,000.00
Telephone MOBILE Charges	30,000.00	60,000.00
Travelling & Conveyance	24,000.00	5,812.82
P F	39,102.28	14,480.64
ESI	4,16,577.00	-
To Material Testing Charges	24,793.00	-
To Legal Charges	16,520.00	-
R / OFF	22,000.00	-
Repair & Maintenance	1.72	-
	27,000.00	35,800.00
	<b>9,22,433.97</b>	<b>5,20,780.82</b>

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

Director

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

Director

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 PRIVATE LIMITED**  
 40L, SIDHI VINAYAK RESIDENCY  
 KOLAKUSMA DHANBAD, JHARKHAND, INDIA 828127  
**DETAILS OF FIXED ASSETS (AS PER INCOME TAX ACT)**

PARTICULARS	OPENING BALANCE AS ON 01.04.2021	ADDITION UP TO 30.09.21	TOTAL	SALES DURING THE YEAR	Sales Adjustment	TOTAL DEP.	RATE OF DEP.	NOR. RATE	DEP. AT RED. RATE	TOTAL DEP. AS ON 31.03.2022	CLOSING BALANCE AS ON 31.03.2022
<b>Block 'A' 0%</b>											
<b>Sub Total</b>											
<b>Block 'B' 10%</b>											
Office Furniture	60,407.57	-	60,407.57	-	-	60,407.57	10%	6,041.00	-	6,041.00	54,366.57
<b>Sub Total</b>	60,407.57	-	60,407.57	-	-	60,407.57		6,041.00	-	6,041.00	54,366.57
<b>Block 'B' 15%</b>											
Shuttering Material	2,17,575.25	-	2,17,575.25	-	-	2,17,575.25	15%	32,636.00	-	32,636.00	1,84,939.25
Generator	64,907.00	-	64,907.00	-	-	64,907.00	15%	9,736.00	-	9,736.00	55,171.00
<b>Sub Total</b>	2,82,482.25	-	2,82,482.25	-	-	2,82,482.25		42,372.00	-	42,372.00	2,40,110.25
<b>Block 'B' 40%</b>											
Computer	5,043.00	-	5,043.00	-	-	5,043.00	40%	2,017.00	-	2,017.00	3,026.00
<b>Sub Total</b>	5,043.00	-	5,043.00	-	-	5,043.00		2,017.00	-	2,017.00	3,026.00
<b>GRAND TOTAL</b>	<b>3,42,899.82</b>	<b>-</b>	<b>3,47,932.82</b>	<b>-</b>	<b>-</b>	<b>3,47,932.82</b>		<b>50,430.00</b>	<b>-</b>	<b>50,430.00</b>	<b>2,97,502.82</b>

Particulars	Date Of Addition	Amount			
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.  
*Athen K. Singh*  
 Director

Yashraj Infra  
 Constructions (P) Ltd.  
*Athen K. Singh*  
 Director



**YASHRAJ INFRA CONSTRUCTIONS PRIVATE LIMITED**  
DEPRECIATION CHART FOR F. Y. 2021-22

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep charged upto 31.03.2021	WDV as on 01.04.2021	Life as per AS-6	Life as per Co. Act. 2013	Useful Life Taken	Life Used till 31/03/2022	Remaining Life	Salvaged value	Depreciable amount over whole life	Excess Dep. (Already charged)	Rate of Dep.	Dep for the Year 2021-22	Adjusted with Retained Earning	WDV as on 31st Mar 2022
(A) Land																
(B) Buildings																
(C) Office Equipments																
01-04-2018	COMPUTER	23,346	19,759	3,586.73	6.00	6.00	6.00	4.00	2.00	1,167	22,179	-	42.96%	1,540.83	-	2,045.90
(D) Furniture and Fixtures																
10-May-2013	Furniture and Fixtures	1,40,330	1,40,330	-	5.00	3.00	3.00	8.90	(5.90)	7,017	1,33,313	7,017	#DIV/0!	-	-	-
(E) Vehicles																
(F) PLANT & MACHINERY																
13-Nov-2013	Shuttering Materials	1,00,000	1,00,000	-	5.00	3.00	3.00	8.38	(5.38)	5,000	95,000	5,000	#DIV/0!	-	-	-
1-Apr-2018	Generator	1,00,689	73,570	27,119.00	15.00	10.00	10.00	4.00	6.00	5,034	95,655	-	24.47%	6,636.63	-	20,482.37
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>6,39,659</b>	<b>30,705.73</b>						<b>33,518</b>	<b>6,36,847</b>	<b>27,317</b>		<b>8,177.46</b>	<b>-</b>	<b>22,528.27</b>

31-Mar-2022



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

**Yashraj Infra**  
Constructions (P) Ltd.  
*Atken Koir Singh*  
Director