

D. N. DOKANIA & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s SAI SUMBRIDHI CONSTRUCTION PVT. LTD.
NEW BANK COLONY, SARAIHELDA, DHANBAD
(JHARKHAND)

BALANCE SHEET AS ON 31ST MARCH, 2021

Particulars 1	Note No. 2	Figures as at the end of current reporting year 3	Figures as at the end of the previous reporting year 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	20,44,274.21	16,49,105.40
(c) Money received against share warrants			
(2) Share application money pending allotment	3	-	-
(3) Non-current liabilities			
(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	81,87,054.12	1,00,88,063.80
(b) Trade payables	8	3,40,000.00	10,34,351.99
(c) Other current liabilities	9	-	-
(d) Short-term provisions	10	-	-
TOTAL		10,28,000.00	5,52,776.00
II. ASSETS			
Non-current assets			
(1) (a) Fixed Asstes			
(i) Tangible Assets	11	11,41,456.36	7,13,414.82
(ii) Intangible Assets			
(iii) Capital work-in-progress			
(iv) Intangible Assets under development			
(b) Non-current Investment			
(c) Deferred Tax Assets (net)	12	-	-
(d) Long-term Loans and advances			
(e) Other non-current assets	13	11,356.24	11,356.24
(2) Current Assets	14	3,02,000.00	3,02,000.00
(a) Current Investment			
(b) Inventories	15	-	-
(c) Trade receivables	16	90,740.00	5,10,760.00
(d) Cash and cash equivalents	17	67,47,067.00	94,13,017.00
(e) Short term loans and advances	18	3,07,940.73	2,81,583.13
(f) Other current assets		30,98,768.00	21,92,166.00
TOTAL		1,16,99,328.33	1,34,24,297.19

SAI SUMBRIDHI CONSTRUCTION PVT. LTD.

(Signature)
Ravi Agarwalla

Director

Signed in terms of our report even date attached herewith.

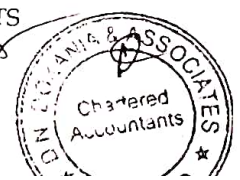
For D. N. DOKANIA & ASSOCIATES
CHARTERED ACCOUNTANTS

Place :UG 46, URMILA TOWER
Bank More -Dhanbad

Date : 09th December, 2021

220 55615 AAAAAA E8985

(RAVI AGARWALLA)
PARTNER



M/s SAI SUMBRIDHI CONSTRUCTION PVT. LTD.
NEW BANK COLONY, SARAIHELDA, DHANBAD
(JHARKHAND)

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

(Rupees in hundreds)

	PARTICULARS	NOTE NO.	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
I.	Revenue from operations	19	1,92,23,000.00	2,43,74,500.00
II.	Other income	20	-	-
III.	Total Revenue (I+II)		1,92,23,000.00	2,43,74,500.00
IV.	Expenses:			
	Raw Material Consumed	21	93,76,391.00	1,19,11,559.41
	Changes in inventories of finished goods	22	4,20,020.00	51,85,420.28
	Employee benefits expenses	23	59,14,954.00	35,33,100.00
	Finance costs	24	10,93,346.79	9,66,616.00
	Depreciation and amortization expenses	11	3,11,958.46	1,62,663.10
	Other expenses	25	17,11,160.94	18,50,128.43
	Total expenses		1,88,27,831.19	2,36,09,487.22
V.	Profit before exceptional and extraordinary items and tax (III-IV)		3,95,168.81	7,65,012.78
VI.	Exceptional items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		3,95,168.81	7,65,012.78
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII - VIII)		-	-
X.	Tax expense:		3,95,168.81	7,65,012.78
	(1) Current tax		-	-
	(2) Deferred tax		-	-
XI.	Profit / (Loss) for the period from continuing operations (IX-X)		3,95,168.81	7,65,012.78
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)		3,95,168.81	7,65,012.78
XVI.	Earnings per equity share:			
	(1) Basic		39.517	76.50
	(2) Diluted		39.517	76.50

SAI SUMBRIDHI CONSTRUCTION PVT. LTD. DIRECTOR

Sudha Pandey

Signed in terms of our report even date attached herewith.

For D. N. DOKANIA & ASSOCIATES
CHARTERED ACCOUNTANTS

Ravi Agarwalla
(Ravi Agarwalla)
PARTNER

Place: UG 46, URMILA TOWER
Bank More -Dhanbad

Date: 09th December, 2021



NOTES TO BALANCE SHEET

NOTE NO. 1: SHARE CAPITAL

	As at 31 March 2021		As at 31 March 2020	
	Number		Number	
Authorized				
Equity Shares of 10 each	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		Number	
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
MIHIR KUMAR PANDEY	5,000.00	50.00	5,000.00	50.00
MRS PANDEY	5,000.00	50.00	5,000.00	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	16,49,105.40	10,81,320.62
(-) Transfer from Reserves	1,95,168.81	7,65,012.78
(-) Proposed Dividends	-	-
(-) Interim Dividends	-	-
(-) Transfer to Reserves/ TAXES	-	1,97,228.00
Closing Balance	20,44,274.21	16,49,105.40
Total	20,44,274.21	16,49,105.40

(In Hundred)

NOTE NO. 3: SHARE APPLICATION MONEY PENDING ALLOTMENT

	As at 31 March 2021	As at 31 March 2020
Share Application Money	-	-

NOTE NO. 4: LONG TERM BORROWINGS

	As at 31 March 2021	As at 31 March 2020
a. Secured Loans		
Term Loans	-	-
Cash credit (SBI A/C- 30821365151)	-	-
Allahabad Bank (20987567206)	-	-

DR. DEBANKING & ASSOCIATES PVT. LTD.

Director

Sudha Pandey



NOTE NO. 5: OTHER LONG TERM LIABILITIES

- (a) Trade Payables
(b) Others

Total

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

- Director Advances
Cash credit (SBI A/C. 30821365151)
Allahabad Bank (20987567206)
Car Loan

14,26,815.20	30,15,874.88
62,93,212.92	70,52,188.92
4,65,026.00	
81,87,054.12	1,00,88,063.80

NOTE NO. 8: TRADE PAYABLES CREDITORS

3,40,000.00	10,34,351.99
3,40,000.00	10,34,351.99

NOTE NO. 9: OTHER CURRENT LIABILITIES
Duties & Taxes

NOTE NO. 10: SHORT TERM PROVISION

- (a) Provision for employee benefits
Salary & Wages payable

- (b) Others:

Fid Advance Net

Audit Fees payable

SALARY

INCOME TAX PAYABLE

INCOME TAX

GST

O/s Legal Fees

O/s Expenses

Total

10,00,000.00	2,50,000.00
15,000.00	15,000.00
	18,634.00
	75,717.00
	1,70,195.00
	2,000.00
5,000.00	5,000.00
10,28,000.00	5,52,776.00

NOTE NO. 12: NON CURRENT INVESTMENT

A. Trade Investments

B. Other Investments

Grand Total (A + B)

Less: Provision for diminution in the value of Investments

Total

As at 31 March 2021	As at 31 March 2020

NOTE NO. 13: LONG TERM LOANS & ADVANCES

a. Capital Advances

b. Security Deposits

(Security Deposit)

c. Loans and advances to related parties

d. Other loans and advances (specify nature)

3,02,000.00	3,02,000.00
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TOTAL

3,02,000.00	3,02,000.00
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NOTE NO. 14: OTHER NON CURRENT ASSETS

a. Long term trade receivables (including trade

b. Others:

Preliminary Expenses

c. Debt due by related parties

NOTE NO. 15: INVENTORIES

Stores and Spares

Raw Materials

Finished Goods/ WIP

WIP

90,740.00	5,10,760.00
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NOTE NO. 16: TRADE RECEIVABLES

Non-Current

Due over six months from due date

Current

Others

	73,67,767.00
67,47,067.00	20,45,250.00
67,47,067.00	94,13,017.00

Additional Information of Trade Receivables

Non-Current

Current

Simmy Anuradha

NOTE NO. 17: CASH & CASH EQUIVALENTS

Balances with bank

In Current accounts:

Allahabad Bank (20987567206)

IOB - Saradwella Branch

Cash in hand (As certified by one Director)

420.84	1,850.24
3,02,519.89	2,79,712.89
3,07,940.73	2,81,563.13

NOTE NO. 18: SHORT TERM LOANS AND ADVANCES

Advances recoverable in cash or in kind or for value to be received

Advance

TDS

Director Advances

Advance in Sri Shradha trust

7,36,000.00	
55,000.00	
19,59,362.00	18,41,140.00
3,48,026.00	3,48,026.00
30,98,768.00	21,92,166.00

... PVT. LTD.
K. K. ...
...

Sudha Pandey



NOTES TO PROFIT & LOSS ACCOUNT

NOTE NO. 19 : REVENUE FROM OPERATION

Sale of PROPERTY / FLAT+PARLING SPACE
 Less - Excise Duty / Discount
 Sale Revenue (Net)
 Income from Services

31.03.2021	31.03.2020
1,92,23,000.00	2,43,74,500.00
-	-
1,92,23,000.00	2,43,74,500.00
-	-
1,92,23,000.00	2,43,74,500.00

NOTE NO. 20 : OTHER INCOME

Interest Income (in case of a company other than a finance company)
 Dividend Income
 Net gain/loss on sale of investments
Other non-operating income (net of expenses directly attributable to such income) :
 Rebate on Taxes
 Conversion charges
 Amount written off
 Scrap sales

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

NOTE NO. 21 : RAW MATERIAL CONSUMED

Details of Material Consumed
 Inventory at the beginning of the year

Add : Purchases

Less : Closing Stock

93,76,391.00	1,19,11,559.41
93,76,391.00	1,19,11,559.41
-	-
93,76,391.00	1,19,11,559.41

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

Opening Stock
 WIP

Less: Closing WIP

5,10,760.00	56,96,180.28
5,10,760.00	56,96,180.28
90,740.00	5,10,760.00
Increase/(Decrease)	4,20,020.00
	51,85,420.28

NOTE NO. 23 EMPLOYEE BENEFITS EXPENSES

Salary & Allowances
 Wages & Labour

17,28,662.00	12,00,500.00
41,86,292.00	23,32,600.00
59,14,954.00	35,33,100.00

NOTE NO. 24 FINANCE COSTS

Interest on Loan

Details Of Interest On Loan.

Interest On allahabad Bank
 Interest on SBI

10,93,346.79	9,66,616.00
10,93,346.79	9,66,616.00
9,03,353.79	9,66,616.00
1,89,993.00	-

NOTE NO. 25 OTHER EXPENSES

Administrative, Selling & Other Expenses

Audit Fees payable
 Travelling & Conveyance Expenses
 RENT
 Misc Expenses
 Printing & Stationery
 Telephone Charges
 Car Maintenance
 Fuel & Lubricant
 Bank commission & Charges
 General expenses
 Insurance
 Electricity Charges
 GST PAYMENT
 Legal Charges
 Transporting charges
 Direct Exp

15,000.00	15,000.00
80,790.00	1,26,800.00
60,000.00	60,000.00
7,94,066.01	-
14,330.00	12,690.00
48,000.00	24,000.00
35,600.00	45,340.00
1,74,850.00	1,41,750.00
67,993.72	39,694.28
74,317.21	41,103.99
15,030.00	14,755.00
84,884.00	72,330.00
-	3,97,359.16
5,000.00	12,000.00
2,41,300.00	1,70,000.00
-	6,77,306.00
17,11,160.94	18,50,128.43

Details of payment to Auditors as

a. auditor
 b. for taxation matters
 c. for company law matters
 d. for GST Audit
 e. for other services
 f. for reimbursement of expenses

Total



15,000.00	15,000.00
-	-
-	-
-	-
-	-
-	-
15,000.00	15,000.00

SUNSHINE CONSTRUCTION PVT. LTD.

Sudhan Pandey

Director

SAI SUMMIRIDHI CONSTRUCTIONS PVT. LTD.

NEW BANK COLONY, SARAIHELHA, DHANBAD

FINANCIAL YEAR 31-03-2021

ASST. YEAR 2021-22

SCHEDULE OF FIXED ASSETS

AS PER INCOME TAX ACT

PARTICULARS	BLOCK		Adjust	Cost As On 31.3.2021	Date of Addition	DEPRECIATIONS		NET BLOCK	
	Cost As On 01-04-2020	Add				Adjust	Rate	As On 31.3.2021	AS AT 31.3.2021
A) BUILDING EQUIPMENT,									
BUILDING EQUIPMENT,	2,67,501.94	-	-	2,67,501.94			15%	40,125.29	2,27,376.65
Mixture Machine	96,329.74	-	-	96,329.74			15%	14,449.46	81,880.28
Car	5,80,068.52	-	-	5,80,068.52			15%	87,010.28	4,93,058.24
Car	-	7,40,000.00	-	7,40,000.00			7.5%	55,500.00	6,84,500.00
AC	2,71,357.42	-	-	2,71,357.42			15.0%	40,703.61	2,30,653.81
TOTAL	12,15,257.62	7,40,000.00	-	19,55,257.62				2,37,788.64	17,17,468.98
Car		7,40,000.00							



SAI SUMMIRIDHI CONSTRUCTIONS PVT. LTD.

M. K. ...
Sudhri Pradeep
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 31/03/2021	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																
1-Apr-2006	Building	35,300	28,914	6,385.56	0.00	60.00	60.00	15.01	44.99	1,765	33,535	-	2.70%	172.41	-	6,213
(C) Office Equipments																
1-May-2007	Mobile set	5,450	5,450	-	0.00	10.00	10.00	13.93	(3.93)	273	5,177	273	100.00%	-	-	-
(D) Furniture and Fixtures																
17-Jun-2010	A C Conditioner	2,31,000	2,19,450	11,550.00	0.00	10.00	10.00	10.78	(0.78)	11,550	2,19,450	-	32.38%	3,739.89	-	7,810.11
31-Jan-2020	A C Conditioner	2,93,359	12,483	2,80,875.88	10.00	10.00	10.00	1.16	8.84	14,668	2,78,691	-	32.38%	90,947.64	-	1,89,928.34
(E) Vehicles																
1-Jun-2006	Manuti car	2,44,168	2,44,168	-	0.00	8.00	8.00	14.84	(6.84)	12,208	2,31,960	12,208	100.00%	-	-	-
1-Aug-2006	Bike TVS	41,946	41,946	-	0.00	10.00	10.00	14.67	(4.67)	2,097	39,849	2,097	100.00%	-	-	-
28-Mar-2007	Bike Bajaj	32,117	32,117	-	0.00	10.00	10.00	14.02	(4.02)	1,606	30,511	1,606	100.00%	-	-	-
1-Oct-2011	Swift Car	7,01,551	6,78,817	22,734.05	0.00	8.00	8.00	9.50	(1.50)	35,078	6,66,473	12,344	35.19%	8,000.11	-	14,733.94
17-Oct-2017	CAR	8,67,960	5,10,206	3,57,754.19	0.00	10.00	10.00	3.45	6.55	43,398	8,24,562	-	25.89%	92,822.56	-	2,65,131.63
29-Jan-2016	Mixture Machine	1,99,500	1,65,385	34,115.04		15.00	15.00	5.17	9.83	9,975	1,89,525	-	35.19%	12,005.08	-	22,109.96
	Total Assets	26,52,351	19,38,937	7,13,414.82						1,32,618	25,19,733	28,328		2,07,487.70		3,05,927.12

100% SUBSIDIARY CONSTRUCTION PVT. LTD.
 10/1/2021
 Sushil Pandey
 Director



SHEET-3_READY TO USE SHEET FOR DEP. - ASSETS PURCHASED AFTER 31.03.2017

SANMIBRIDHI CONSTRUCTION PRIVATE LIMITED
DEPRECIATION CHART FOR F.Y. 2020-21

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Life as per Co. Act, 2013	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Used during the year	Dep for the Year 2020-21	WDV as on 31st Mar 2021
(A)	Land								
	- Land	-	0	-	-	0.00%	0	-	-
(B)	Buildings								
(C)	Office Equipments								
(D)	Furniture and Fixtures								
(E)	Vehicles								
17-Oct-20	Car	7,40,000.00	8.00	37,000	7,03,000	31.23%	165	1,04,470.77	6,35,529.23
8 years									
F)	Plant & Machinery								
	Total Assets	7,40,000.00		37,000	7,03,000			1,04,470.77	6,35,529.23

31-Mar-2021