

**M/s. Anil Mookim & Co.**  
**Chartered Accountants**

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

**INDEPENDENT AUDITORS' REPORT**

**TO,**  
**THE PARTNERS**  
**ALOKIK INFRA BUILD LLP**

**Report on the Financial Statements**

We have audited annexed Financial Statements of **ALOKIK INFRA BUILD LLP**, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2022 and also the statement of Profit & Loss Account and cash flow statement for the year ended on that date and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements of the LLP give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the LLP as at March 31, 2022, and its profit, and its cash flows for the reporting year.

**Management's Responsibility for the Financial Statements**

The LLP's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the LLP in accordance with the Accounting Standards issued by ICAI, as applicable to the LLP and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for the safeguarding of the assets of the LLP and for preventing and detecting 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 adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the LLP's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the LLP or to cease operations or has no realistic alternative but to do so.

The management is also responsible for overseeing the LLP's financial reporting process.





# M/s. Anil Mookim & Co. Chartered Accountants

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## Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the LLP's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the LLP's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the LLP to cease to continue as a going concern.





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- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

PLACE : DHANBAD  
DATED : 25/08/2022

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





(CA A. K. Mookim)

Partner

Membership No. 054175

UDIN:- 22054175AUQJSQ9232

**ALOKIK INFRA BUILD LLP**

**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2022**

| S.N.        | PARTICULARS                                 | NOTE NO. | Figures as at the end of Current Reporting Period | Figures as at the end of Previous Reporting Period |
|-------------|---|----------|---|--|
| <b>I.</b>   | <b><u>EQUITY AND LIABILITIES</u></b>        |          |   |  |
| (A)         | <b><u>SHARE HOLDER'S FUNDS</u></b>          |          |   |  |
|             | Share Capital                               | 1        | 81,78,000.00                                      | 2,48,78,000.00                                     |
|             | Reserve & Surplus                           | 2        | 72,380.00   | 72,380.00  |
|             |   |          | -   |  |
| (B)         | <b><u>NON-CURRENT LIABILITIES</u></b>       |          |   |  |
|             | Long Term Borrowing                         |          | -   | -  |
|             | Deferred Tax Liabilities (Net)              |          | -   | -  |
|             | Other Long Term Liabilities                 |          | -   | -  |
|             | Long Term Provisions                        |          | -   | -  |
| (C)         | <b><u>CURRENT LIABILITIES</u></b>           |          |   |  |
|             | Short Term Borrowing                        | 3        | 4,99,99,985.00                                    | 30,00,000.00                                       |
|             | Trade Payables                              | 4        | 28,92,307.00                                      | 1,45,480.00  |
|             | Other Current Liabilities (Advances)        | 5        | 10,37,05,978.80                                   | 3,13,64,187.00                                     |
|             | Short Term Provisions                       | 6        | -   | -  |
|             | <b>TOTAL</b>                                |          | <b>16,48,48,650.80</b>                            | <b>5,94,60,047.00</b>                              |
| <b>II.</b>  | <b><u>ASSETS</u></b>                        |          |   |  |
|             | <b><u>NON-CURRENT ASSETS</u></b>            |          |   |  |
| (A)         | <b><u>(a) FIXED ASSETS</u></b>              |          |   |  |
|             | (i) Tangible Assets                         |          | -   | -  |
|             | (ii) Intangible Assets                      |          | -   | -  |
|             | (b) Non-Current Investments                 |          | -   | -  |
|             | (c) Deferred Tax Assets (Net)               |          | -   | -  |
|             | (d) Long Term Loans and Advances            |          | -   | -  |
|             | (e) Other Non-Current Assets                |          | -   | -  |
| (B)         | <b><u>CURRENT ASSETS</u></b>                |          |   |  |
|             | (a) Current Investments                     | 7        | -   | -  |
|             | (b) Inventories                             |          | -   | -  |
|             | (c) Trade receivables                       |          | -   | -  |
|             | (d) Cash & Cash Equivalent                  | 8        | 48,19,688.96                                      | 13,41,236.18                                       |
|             | (e) Short Term Loans & Advances             | 9        | 3,95,00,000.00                                    | -  |
|             | (f) Other Current Assets                    | 10       | 12,05,28,961.84                                   | 5,81,18,810.82                                     |
|             | <b>TOTAL</b>                                |          | <b>16,48,48,650.80</b>                            | <b>5,94,60,047.00</b>                              |
| <b>III.</b> | Accounting Policies & Notes to the Accounts | 15       |   |  |

The schedules referred above form an integral part of the Balance Sheet and Profit & Loss Account

In terms of our separate report of even date.

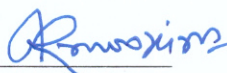
PLACE : DHANBAD

DATED :25.08.2022

For. M/s. Anil Mookim & Co.

Chartered Accountants,

Firm Registration No.004402C



(CA. A. K. Mookim)

Partner

Membership No. 54175

UDIN:- 22054175AUQJSQ9232



FOR AND BEHALF OF THE BOARD

Alokik Infra Build LLP

  
Designated Partner

Alokik Infra Build LLP

Designated Partner

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**ALOKIK INFRA BUILD LLP**

| <b>PROFIT AND LOSS STATEMENT FOR THE PERIOD ENDED ON 31<sup>ST</sup> MARCH 2022</b> |   |          |   |  |
|---|---|----------|---|--|
| S.N.  | PARTICULARS   | NOTE NO. | Figures as at the end of Current Reporting Period | Figures as at the end of Previous Reporting Period |
| I.  | Revenue from operations   | 11       | -   | -  |
| II.   | <u>Other Income</u>   | 12       | -   | -  |
| III.  | <b>Total Revenue (I + II)</b>   |          | -   | -  |
| IV.   | <b>EXPENSES:</b>  |          |   |  |
|   | Cost of materials consumed  |          | -   | -  |
|   | Purchases of Stock-in-Trade   |          | -   | -  |
|   | Changes in inventories of finished goods                                  |          | -   | -  |
|   | Work-in-progress and Stock-in-trade                                       |          | -   | -  |
|   | Employee Benefit Expenses   |          | -   | -  |
|   | Finance costs   |          | -   | -  |
|   | Depreciation and amortization Expenses                                    | 13       | -   | -  |
|   | Other Expenses  | 14       | -   | -  |
|   | <b>Total Expenses</b>   |          | -   | -  |
| V.  | <b>Profit before exceptional and extraordinary items and tax (III-IV)</b> |          | -   | -  |
| VI.   | Exceptional Item  |          | -   | -  |
| VII.  | Profit before extraordinary items and tax                                 |          | -   | -  |
| VIII.   | Extraordinary Items   |          | -   | -  |
| IX.   | <b>Profit before tax (VII-VIII)</b>                                       |          | -   | -  |
| X.  | <b>Tax Expense:</b>   |          |   |  |
|   | (1) Current tax   |          | -   | -  |
|   | (2) Deferred tax (Previous Year Tax Adjusted)                             |          | -   | -  |
| XI.   | <b>Profit (Loss) for the period from continuing operations (IX-X)</b>     |          | -   | -  |
| XII.  | Balance brought forward from previous year                                |          | -   | -  |
| XIII.   | Balance carried forward to Balance Sheet                                  |          | -   | -  |

The schedules referred above form an integral part of the Balance Sheet and Profit & Loss Account

In terms of our separate report of even date.

PLACE : DHANBAD  
DATED :25.08.2022

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



*(Signature)*  
(CA. A. K. Mookim)

Partner

Membership No. 54175

UDIN:- 22054175AUQJSQ9232

FOR AND BEHALF OF THE BOARD

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Alokik Infra Build LLP

*(Signature)*  
Designated Partner

Alokik Infra Build LLP

*(Signature)*  
Designated Partner



**ALOKIK INFRA BUILD LLP**

| <b>Statement of Cash Flows</b>                                 | <b>2021-22<br/>Amount (Rs.)</b> | <b>2020-21<br/>Amount (Rs.)</b> |
|--|---------------------------------|---------------------------------|
| <b>Cash flows from operating activities</b>                    |                                 |                                 |
| Profit before taxation   |                                 | -                               |
| <b>Adjustments for:</b>  |                                 |                                 |
| Depreciation   | -                               | -                               |
| <b>Working capital changes:</b>                                |                                 |                                 |
| (Increase) / Decrease in inventories                           | -                               | -                               |
| (Increase) / Decrease in Short term loans & advances           | -3,95,00,000.00                 |                                 |
| (Increase) / Decrease in other current assets                  | -6,24,10,151.02                 | -2,53,23,829.42                 |
| Increase / (Decrease) in trade payables                        | 27,46,827.00                    | -6,348.00                       |
| Increase / (Decrease) in other current liabilities             | 7,23,41,791.80                  | 2,22,10,197.00                  |
| Increase / (Decrease) in Short Term Borrowing                  | 4,69,99,985.00                  | 5,00,000.00                     |
| Increase / (Decrease) in Short-term provisions                 | -                               |                                 |
| Cash generated from operations                                 | <b>2,01,78,452.78</b>           | <b>-26,19,980.42</b>            |
| Interest paid  | -                               |                                 |
| Income taxes   | -                               |                                 |
| Dividends paid   |                                 |                                 |
| <b>Net cash outflow/inflow from operating activities</b>       | <b>2,01,78,452.78</b>           | <b>-26,19,980.42</b>            |
| <b>Cash flows from investing activities</b>                    |                                 |                                 |
| Purchase of property, plant and equipment                      | -                               | -                               |
| <b>Net cash used in investing activities</b>                   | -                               | -                               |
| <b>Cash flows from financing activities</b>                    |                                 |                                 |
| Proceeds from capital contribution                             |                                 | 35,00,000.00                    |
| Payment of Capital Contribution                                | -1,67,00,000.00                 |                                 |
| Proceeds from long-term borrowings                             | -                               |                                 |
| <b>Net cash used in financing activities</b>                   | <b>-1,67,00,000.00</b>          | <b>35,00,000.00</b>             |
| <b>Net decrease/ increase in cash and cash equivalents</b>     | <b>34,78,452.78</b>             | <b>8,80,019.58</b>              |
| <b>Add. : Cash and cash equivalents at beginning of period</b> | <b>13,41,236.18</b>             | <b>4,61,216.60</b>              |
| <b>Cash and cash equivalents at end of period</b>              | <b>48,19,688.96</b>             | <b>13,41,236.18</b>             |

Alokik Infra Build LLP

  
Designated Partner

Alokik Infra Build LLP

  
Designated Partner





**ALOKIK INFRA BUILD LLP**

NOTE NO. (1) to (14) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31.03.2022

| PARTICULARS  | NOTE NO. | CURRENT PERIOD        | PREVIOUS PERIOD       |
|--|----------|-----------------------|-----------------------|
|  |          | AMOUNT (Rs.)          | AMOUNT (Rs.)          |
| <b><u>PARTNER'S CAPITAL</u></b>                            | <b>1</b> |                       |                       |
| Akash Kumar Goyal  |          |                       | 94,00,000.00          |
| Anup Goyal   |          |                       | 75,00,000.00          |
| Ritesh Kumar Sharma  |          | 81,78,000.00          | 79,78,000.00          |
| Anurag Sharma  |          | -                     |                       |
|  |          | <b>81,78,000.00</b>   | <b>2,48,78,000.00</b> |
| <b><u>RESERVE &amp; SURPLUS</u></b>                        | <b>2</b> |                       |                       |
| Profit & Loss Account                                      |          |                       |                       |
| Opening Balance  |          | 72,380.00             | 72,380.00             |
| Addition During the Year                                   |          |                       |                       |
|  |          | <b>72,380.00</b>      | <b>72,380.00</b>      |
| <b><u>Short Term Borrowing</u></b>                         | <b>3</b> |                       |                       |
| Ashutosh Sharma  |          | 25,00,000.00          | 25,00,000.00          |
| Kamla Sons LLP   |          | 25,00,000.00          |                       |
| Kumar Gourav   |          | 25,00,000.00          |                       |
| Amit Bhardwaj  |          | 10,00,000.00          |                       |
| Alokik Infra Navnirman Pvt. Ltd.                           |          |                       | 5,00,000.00           |
| Avian Infrastructure and Energy (P) Ltd.                   |          | 1,49,99,985.00        |                       |
| Bindhyava Sini Commercial Services (P) Ltd.                |          | 2,00,00,000.00        |                       |
| Lav Kumar Singh  |          | 15,00,000.00          |                       |
| Swapanli Traders & Commerce (P) Ltd.                       |          | 50,00,000.00          |                       |
|  |          | <b>4,99,99,985.00</b> | <b>30,00,000.00</b>   |
| <b><u>CURRENT LIABILITIES &amp; PROVISIONS</u></b>         |          |                       |                       |
| <b><u>TRADE PAYABLE</u></b>                                | <b>4</b> |                       |                       |
| Balajee Electrical & Electronics                           |          |                       | 1,13,705.00           |
| Shree Ram Sanitary   |          |                       | 10,200.00             |
| Naman Agency   |          | 68,435.00             | 18,177.00             |
| Laxmi Traders  |          | 3,398.00              | 3,398.00              |
| Pradeep Electrical   |          | 3,500.00              |                       |
| Saswant Multicom   |          | 28,16,974.00          |                       |
|  |          | <b>28,92,307.00</b>   | <b>1,45,480.00</b>    |
| <b><u>Other Current Liabilities (Advances)</u></b>         |          |                       |                       |
| <b><u>Liability Related to Expenses</u></b>                | <b>5</b> |                       |                       |
| Kushal Kumar Singh (TDS Payable)                           |          | 4,208.00              | 1,167.00              |
| Ashi Associates  |          | 54,000.00             |                       |
| Jagran Prakashan limited (Advt. and Promotions)            |          |                       | 78,750.00             |
| Awaz Prakashan pvt. Ltd. (Advt. and Promotions)            |          |                       | 39,238.00             |
| B Stylish Graphic Design Studio (Advt. and Promotions)     |          | 1,26,166.00           | 97,150.00             |
| Rita Devi (Rent For Generator)                             |          | 15,000.00             | 36,000.00             |
| Kushwant Singh Sabherwal                                   |          | 87,318.00             |                       |
| Jai Bhawani Electronics                                    |          | 4,691.00              |                       |
| GBD Construction (Construction Charges)                    |          | 4,44,08,421.00        | 23,48,565.00          |
| Cyprus Corporate Centre, Dhanbad                           |          | 3,44,392.00           | 2,46,871.00           |
| Naman Offset (Printing & Stationery)                       |          |                       | 14,160.00             |
| Rajiv Rajanish (PF Payable)                                |          | 14,380.00             | 7,500.00              |
| Balaji Fuel Station (Fuel Expenses)                        |          |                       | 45,054.00             |
| Tushar Sogani Desgins Private Limited (Architectural Fees) |          | 3,08,000.00           | 1,64,000.00           |
| Sunil Kumar ( JCB ) (Soil Cutting)                         |          |                       | 30,472.00             |
|  |          | <b>4,53,66,576.00</b> | <b>31,08,927.00</b>   |

Alokik Infra Build LLP

*[Signature]*

Designated Partner

Alokik Infra Build LLP

*[Signature]*

Designated Partner





**ALOKIK INFRA BUILD LLP**

NOTE NO. (1) to (14) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31.03.2022

| PARTICULARS  | NOTE NO. | CURRENT PERIOD        | PREVIOUS PERIOD     |
|--|----------|-----------------------|---------------------|
|  |          | AMOUNT (Rs.)          | AMOUNT (Rs.)        |
| <b>Advance For Booking Flat</b>                    |          |                       |                     |
| Umesh Kumar Pathak                                 | 5        | -                     | -                   |
| <b>Advance For Booking Commercial (Emporio)</b>    |          |                       |                     |
| <b>1st Floor</b>                                   |          |                       |                     |
| 1st F-Shop-12 Sanjay Shekhar                       |          | 25,55,242.00          | 67,620.00           |
| 1st F-Shop No. 3 Sunita Pandey                     |          | 9,05,712.00           | 9,05,712.00         |
| Poonam Mishra ( Shop No. 06 )                      |          | 95,238.00             | 95,238.00           |
| Poonam Mishra ( Shop No. 1st F-05                  |          | 95,238.00             | 95,238.00           |
| Shop 09 1st Floor Bimal Kumar Yadav                |          | 6,66,666.00           |                     |
| Shop -2 1st Floor Pankaj Rastogi & Ruchi Rastogi   |          | 47,61,904.00          |                     |
| Shop No.15 Puja Tiwari and Rohit Ranjan            |          | 4,66,666.00           |                     |
| Shop No. 16 (1st) Amit Kumar Gupta & Prakash Kumar |          | 2,38,096.00           |                     |
| Siddhartha Goutam 1st Floor-19 & 20                |          | 4,76,192.00           |                     |
|  |          | <b>1,02,60,954.00</b> | <b>11,63,808.00</b> |
| <b>2nd Floor</b>                                   |          |                       |                     |
| Meera Mandal (2nd F. Shop No. 27 & 28)             |          | 4,76,190.00           | 4,76,190.00         |
|  |          | <b>4,76,190.00</b>    | <b>4,76,190.00</b>  |
| <b>Ground Floor</b>                                |          |                       |                     |
| Ayush Infracon Pvt. Ltd. ( G.F Shop No. 05 )       |          |                       | 14,28,572.00        |
| G-F-Shop 04 B. K. Agarwalla & Sons (HUF)           |          | 12,38,096.00          |                     |
| Niraj Singhal ( GF Shop No. 06)                    |          | 23,80,950.00          | 14,28,570.00        |
| Shop-G-2 Pankaj Rastogi & Manju Rastogi            |          | 23,80,952.00          |                     |
| Saurav Singh/ Kr. Gourav ( G.F Shop No. 13 )       |          | 14,29,528.00          | 4,77,144.00         |
| Shabbir Alam G-Floor G-5                           |          | 38,09,433.80          | 19,04,716.00        |
|  |          | <b>1,12,38,959.80</b> | <b>52,39,002.00</b> |
| <b>Land Owner</b>                                  |          |                       |                     |
| Shop No. G1-Kishan Kumar Chourasia                 |          | 10,01,000.00          | -                   |
|  |          | <b>10,01,000.00</b>   | -                   |
| <b>Advance For Booking Flat (A- Block)</b>         |          |                       |                     |
| A-102 Anand Kumar Verma                            |          | 5,71,428.00           | 5,71,428.00         |
| A/103 Radha Kumar Bhagat                           |          |                       | 5,71,428.00         |
| Abhinav Kumar Dutta ( A - 507 )                    |          | 5,52,380.00           | 5,52,380.00         |
| A-F-103 Rahul Poddar                               |          | 30,58,094.00          |                     |
| A-F- 604 Asha Saraf                                |          | 18,68,570.00          |                     |
| Alparna / Anand Verma ( A - 402 )                  |          | 6,66,666.00           | 6,66,666.00         |
| Anil Kumar Agarwal / Anita Agarwal A-606 & 607     |          | 9,53,332.00           | 4,66,666.00         |
| Anjali Rani ( A - 306 )                            |          | 8,57,144.00           | 2,38,096.00         |
| Arti Agarwalla ( A - 107 )                         |          | 2,85,714.00           | 2,85,714.00         |
| Binoy Kumar Rai ( A - 403 )                        |          | 4,54,962.00           | 4,54,962.00         |
| Dr. Anuradha Sinha ( A - 503 )                     |          | 6,66,666.00           | 6,66,666.00         |
| Dr. Nikita & Dr. Ashish Kumar Flat-406             |          |                       |                     |
| Dwarkanath Loharuka ( A - 601 )                    |          | 4,76,190.00           | 4,76,190.00         |
| Flat A-605 Ravi Shankar Singh                      |          | 13,33,334.00          |                     |
| Flat No. A-406 Ashok Kumar                         |          | 48,572.00             |                     |
| Neha Parul ( A - 401 )                             |          | 3,80,952.00           | 3,80,952.00         |
| Parmanand Raman A- 404                             |          | 3,81,429.00           | 3,81,429.00         |

Alokik Infra Build LLP  


Alokik Infra Build LLP  






**ALOKIK INFRA BUILD LLP**

NOTE NO. (1) to (14) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31.03.2022

| PARTICULARS   | NOTE NO. | CURRENT PERIOD         | PREVIOUS PERIOD       |
|---|----------|------------------------|-----------------------|
|   |          | AMOUNT (Rs.)           | AMOUNT (Rs.)          |
| Prakash Kumar A- 405                                |          | 14,28,570.00           | 9,52,380.00           |
| Rajesh Ranjan Srivastava ( A - 303 )                |          | 3,81,906.00            | 3,81,906.00           |
| Ranjan Kumar ( A - 307 & 407 )                      |          | 33,34,286.00           | 33,34,286.00          |
| Ratan Kumar Jha Flat -A-502                         |          | 6,57,142.00            | 2,76,190.00           |
| Sanjay Singh (A-501)                                |          | 6,66,666.00            | 6,66,666.00           |
| Sheo Shankar / Namrata Gupta ( A - 304 )            |          | 5,71,428.00            | 5,71,428.00           |
| Sonali Prasad Flat-A301                             |          | 6,66,666.00            |                       |
| Sushil Kumar Sinha A- 305                           |          | 6,36,192.00            | 6,36,192.00           |
| Uday Bhanu Singh ( A - 302 )                        |          | 5,72,380.00            | 5,72,380.00           |
|   |          | <b>2,14,70,669.00</b>  | <b>1,31,04,005.00</b> |
| <b>Advance For Booking Flat (B- Block)</b>          |          |                        |                       |
| Anil Kumar Sharma ( B - 302 )                       | 5        | 6,66,666.00            | 6,66,666.00           |
| Ashish Ranjan ( B - 501 )                           |          | 380953.00              | 380953.00             |
| B - 104 Anup Kumar Sinha                            |          | 3238096.00             |                       |
| Dharmendra Kumar Singh B-503                        |          | 1257140.00             | 952380.00             |
| Esha Sabherwal ( B - 602 )                          |          | 476190.00              | 476190.00             |
| Flat No. B-604 Pradeep Kumar Agarwal and Sanjay Kum |          | 1619046.00             |                       |
| Jai Prakash Chaurasia ( B - 502 )                   |          | 599048.00              | 599048.00             |
| Kumari Neelam (B - 102)                             |          | 963808.00              | 963808.00             |
| Kumari Varsha ( B - 403 )                           |          | 667620.00              | 6,67,620.00           |
| Manish Kumar ( B - 404 )                            |          | 952380.00              | 9,52,380.00           |
| Mukund Kumar / Neelam Kumari ( B - 402 )            |          | 667618.00              | 6,67,618.00           |
| Nishu Lal/ Deepak Kumar ( Flat No. B- 401 )         |          | 647142.00              | 6,47,142.00           |
| Ruma Priyadarshi ( B - 603 )                        |          |                        | 48,572.00             |
| Sarita Devi ( B - 301 )                             |          | 380952.00              | 3,80,952.00           |
| Sarita Devi ( B - 303 )                             |          | 380952.00              | 3,80,952.00           |
|   |          | <b>1,28,97,611.00</b>  | <b>77,84,281.00</b>   |
| <b>Security Deposits</b>                            |          |                        |                       |
| Devyani International Limited                       |          | 1,49,412.00            |                       |
|   |          | 1,49,412.00            |                       |
| <b>OTHER CURRENT LIABILITIES</b>                    | 5        |                        |                       |
| Audit Fees Payable                                  |          | 2,50,000.00            | 2,50,000.00           |
| Salary Payable                                      |          | 95,000.00              | 65,000.00             |
| TDS Payable   |          | 3,85,321.00            | 38,594.00             |
| GST Payable   |          | 1,14,286.00            | 1,34,380.00           |
|   |          | <b>8,44,607.00</b>     | <b>4,87,974.00</b>    |
|   |          | <b>10,37,05,978.80</b> | <b>3,13,64,187.00</b> |
| <b>SHORT TERM PROVISIONS</b>                        |          |                        |                       |
| Provision for Taxation                              | 6        | -                      | -                     |
|   |          | -                      | -                     |

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**ALOKIK INFRA BUILD LLP**

NOTE NO. (1) to (14) FORMING PART OF THE BALANCE SHEET AND PROFIT &amp; LOSS STATEMENT FOR THE YEAR ENDED ON 31.03.2022

| PARTICULARS  | NOTE NO. | CURRENT PERIOD        | PREVIOUS PERIOD       |
|--|----------|-----------------------|-----------------------|
|  |          | AMOUNT (Rs.)          | AMOUNT (Rs.)          |
| <b>CURRENT INVESTMENTS</b>   | 7        |                       |                       |
| INVESTMENT IN EQUITY INSTRUMENTS   |          | -                     | -                     |
|  |          | -                     | -                     |
| <b>CASH &amp; BANK BALANCES</b>  | 8        |                       |                       |
| Cash-in-Hand   |          | 17,62,195.00          | 2,27,714.00           |
| Indusind Bank Ltd., Saraidhela (C/A. No.201002514834)<br>(FSC Code : IND0001416) |          | 30,57,493.96          | 11,13,522.18          |
|  |          | <b>48,19,688.96</b>   | <b>13,41,236.18</b>   |
| <b>SHORT TERM LOANS &amp; ADVANCES</b>   | 9        |                       |                       |
| Alokik Homes LLP   |          | 3,95,00,000.00        |                       |
|  |          | <b>3,95,00,000.00</b> | -                     |
| <b>OTHER CURRENT ASSETS</b>  | 10       |                       |                       |
| <b>Advance to Supplier</b>   |          |                       |                       |
| Balajee Electrical & Electronics   |          | 2,998.00              |                       |
|  |          | <b>2,998.00</b>       | -                     |
| <b>SECURITY DEPOSIT WITH</b>   |          |                       |                       |
| Ajay Kumar Agarwalla   |          | 33,31,585.00          | 33,31,585.00          |
| Anuguri Devi Agarwalla   |          | 1,21,14,839.00        | 1,21,14,839.00        |
| Ashish Kumar Agarwalla   |          | 34,32,526.00          | 34,32,526.00          |
| Gopal Agarwalla  |          | 7,06,702.00           | 7,06,702.00           |
| Kabita Agarwalla   |          | 7,57,174.00           | 7,57,174.00           |
| Rachana Agarwalla  |          | 7,57,174.00           | 7,57,174.00           |
|  |          | <b>2,11,00,000.00</b> | <b>2,11,00,000.00</b> |

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**ALOKIK INFRA BUILD LLP**

NOTE NO. (1) to (14) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31.03.2022

| PARTICULARS                       | NOTE NO.  | CURRENT PERIOD | PREVIOUS PERIOD |
|-----------------------------------|-----------|----------------|-----------------|
|                                   |           | AMOUNT (Rs.)   | AMOUNT (Rs.)    |
| <b>WORK-IN-PROGRESS</b>           | <b>10</b> |                |                 |
| Land Development                  |           | 2,35,000.00    | 2,35,000.00     |
| Sheet for Boundary Wall           |           | 68,400.00      | 68,400.00       |
| Site Development Expenses         |           | 16,138.00      | 9,683.00        |
| Security Services                 |           | 15,74,512.00   | 9,07,599.00     |
| Statutory Audit & GST Audit Fees  |           | 6,80,900.00    | 4,30,900.00     |
| Professional Consultancy Fees     |           | 1,00,000.00    | 1,00,000.00     |
| Construction Charges (Contractor) |           | 7,26,72,881.00 | 2,25,65,385.00  |
| Architectural Fees                |           | 16,80,000.00   | 16,80,000.00    |
| Bank Charges                      |           | 15,971.84      | 13,211.82       |
| Consultancy Fees                  |           | 8,17,000.00    | 3,45,000.00     |
| Printing & Stationery             |           | 14,160.00      | 14,160.00       |
| CCTV Camera                       |           | 2,00,663.00    | 58,364.00       |
| Building Material -Hardware item  |           | 1,03,010.00    | 34,575.00       |
| Building Material -Marble & Tiles |           | 39,800.00      |                 |
| Building Material -Sanitary Items |           | 60,191.00      |                 |
| Building Material -TMT Binding    |           | 50,20,714.00   |                 |
| Advertisement & Promotion         |           | 6,01,922.00    | 4,18,550.00     |
| Admin Charges on EPF              |           | 1,352.00       | 1,352.00        |
| Sanitary item                     |           | 97,594.00      | 97,594.00       |
| Dhanbad Municipal corporation     |           | 34,79,959.40   | 26,60,905.40    |
| Dhanbad Nagar Nigam               |           | 27,69,369.40   | 27,69,369.40    |
| Gst Adjustment For Party          |           | 1,61,404.00    | 61,404.00       |
| Gst payment                       |           | 6,000.00       | 6,000.00        |
| GST late Fine                     |           | 1,750.00       |                 |
| GST Return Fee                    |           | 59,000.00      | 59,000.00       |
| Alokik Buildcon Pvt. Ltd.         |           | 15,20,000.00   |                 |
| Soil Cutting                      |           | 3,73,645.00    | 3,56,620.00     |
| Fuel expenses                     |           | 16,79,821.00   | 13,63,987.00    |
| Salary (Dipak Mandal)             |           | 2,19,567.00    | 2,19,567.00     |
| Salary (Pankaj Kumar Gope)        |           | 1,68,000.00    | 1,68,000.00     |
| Miscellaneous expenses            |           | 689.20         | 689.20          |
| Salary (Kishore Kumar Rawani)     |           | 2,21,994.00    | 2,21,994.00     |
| Rajiv Rajanish WIP                |           | 19,500.00      | 12,000.00       |
| Salary (Kushal Kumar Singh)       |           | 3,06,632.00    | 1,56,632.00     |
| Salary (Ranjeet Kumar Singh)      |           | 5,17,719.00    | 2,57,719.00     |
| Salary (Dinesh Kumar Mangal)      |           | 2,00,000.00    | 1,00,000.00     |
| Salary (Ravi Kumar Maharaj)       |           | 4,75,000.00    | 1,50,000.00     |
| Salary (Ravinder Kumar)           |           | 1,90,000.00    | 60,000.00       |
| Salary (Vijay Kumar Verma)        |           | 2,50,000.00    |                 |
| Electricity Charges               |           | 1,40,316.00    | 54,599.00       |
| EPF                               |           | 71,984.00      | 71,984.00       |
| Interest on GST Late Fine         |           | 2,300.00       | 2,300.00        |
| Round off                         |           | 2,704.00       |                 |

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**ALOKIK INFRA BUILD LLP**

NOTE NO. (1) to (14) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31.03.2022

| PARTICULARS  | NOTE NO.  | CURRENT PERIOD         | PREVIOUS PERIOD       |
|--|-----------|------------------------|-----------------------|
|  |           | AMOUNT (Rs.)           | AMOUNT (Rs.)          |
| Director's Remuneration                                |           | 50,000.00              |                       |
| Interest on Income tax                                 |           | 2,638.00               | 2,638.00              |
| Late Fee of Income-Tax                                 |           | 1,000.00               | 1,000.00              |
| Internet charges                                       |           | 5,897.00               | 5,897.00              |
| Interest on TDS  |           | 16,089.00              | 11,635.00             |
| Preliminary Expenses writtenoff                        |           | 16,000.00              | 16,000.00             |
| ROC Charges  |           | 2,83,950.00            | 2,68,650.00           |
| Interest on late Payment of GST                        |           | 5,264.00               |                       |
| TAN Application Charges                                |           | 65.00                  | 65.00                 |
| PAN Application Charges                                |           | 107.00                 | 107.00                |
| Electrical Item  |           | 2,47,759.00            | 1,13,705.00           |
| Laptop set   |           | 63,400.00              | 63,400.00             |
| Rent for Generator                                     |           | 2,55,000.00            | 1,32,000.00           |
| GST adjusted   |           | 38,362.00              | 21,932.00             |
| Repair & Maintenance                                   |           | 3,500.00               |                       |
| PF salary  |           | 39,000.00              | 22,500.00             |
| EPF Employer's Contribution                            |           | 38,160.00              | 17,040.00             |
| EPF Employee's Contribution                            |           | 2,880.00               |                       |
| EPF EDLI Charges                                       |           | 2,528.00               | 1,648.00              |
| EPF Admin Charges                                      |           | 13,000.00              | 6,000.00              |
| Labour Charges- Civil Work                             |           | 15,03,802.00           | 6,02,050.00           |
|  |           | <b>9,94,25,963.84</b>  | <b>3,70,18,810.82</b> |
|  |           | <b>12,05,28,961.84</b> | <b>5,81,18,810.82</b> |
| <b><u>REVENUE FROM OPERRATIONS</u></b>                 | <b>11</b> |                        |                       |
| Sales  |           | -                      | -                     |
|  |           | -                      | -                     |
| <b><u>OTHER INCOME</u></b>                             | <b>12</b> |                        |                       |
| Contract Income  |           | -                      | -                     |
|  |           | -                      | -                     |
| <b><u>DEPRECIATION &amp; AMORTISATION EXPENSES</u></b> | <b>13</b> |                        |                       |
| Preliminary Expenses Written Off                       |           | -                      | -                     |
| Depreciation on Fixed Assets                           |           | -                      | -                     |
|  |           | -                      | -                     |
| <b><u>OTHER EXPENSES</u></b>                           | <b>14</b> |                        |                       |
|  |           | -                      | -                     |

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**ALOKIK INFRA BUILD LLP**

15) **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. All related expenses to the projects have been debited to Work-in-progress.
- 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.
- d) Provision for Income-Tax has not been made in the accounts for the year from 01.04.2021 to 31.03.2022.
- e) All pre-operation expenses & deferred revenue expenditure have been debited to preliminary expenses which shall be amortized over a period of five years as per the Income-Tax Act and shall be commenced from the year of construction of project.

2) **FIXED ASSETS:**

Fixed Assets are stated at historical cost.

3) **DEPRECIATION:**

No depreciation on fixed assets has been provided since there is no fixed Assets acquired during the year.

- 4) The schedules referred to in the Balance Sheet and Profit & Loss Account form an integral part of the accounts.

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