

KASTCRETE BUILDMAT PRIVATE LIMITED
(CIN : U45500BR2018PTC038337)
C/O - SATYENDRA NARAYAN, DUMARIYA, ANISHABAD, GARDANIBAGH,
PATNA, BIHAR-800002
Contact No : 91-9570230735 ,Email : kastcretebuildmat@gmail.com

DIRECTORS' REPORT

Dear shareholders,

Your directors have pleasure in presenting the Second Annual Report of your company, together with the Audited Accounts for the year ended 31 March 2020.

FINANCIAL SUMMARY

The company has earned a profit of Rs.45,086 for the year ended 31 March 2020. The break-up of profit is given as follows :

Particulars	2018-2019	2018-2019
Sales	44,87,104	84,94,475
Net Profit/(Loss) (PBDT)	1,57,084	3,36,166
Less : Depreciation	96,832	94,380
Profit after depreciation but before tax (PBT)	60,252	2,41,786
Less : Taxes	15,165	67,903
Net profit / (loss) for the period	45,086	1,73,883
No. of Shares	7000	7000
EPS	6.00	24.84
Proposed Dividend	0.00	0.00
Dividend tax	0.00	0.00
Balance of Profit Carried to B/S	45,086	1,73,883

DIVIDEND

The company does not propose any dividend during the current year.

TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (j) OF THE COMPANIES ACT, 2013

The board does not proposed any amount to carry to any specific reserves.

STATE OF COMPANY'S AFFAIRS

During the current financial year, the company has made Net Profit of Rs 45,086 as compared to Net Profit Rs 1,73,883 made in previous financial Year.

CHANGES IN NATURE OF BUSINESS

There is no significant changes had been made in the nature of the company during the financial year.

MATERIAL CHANGES AND COMMITMENTS OCCURRED BETWEEN THE DATE OF BALANCE SHEET AND THE DATE OF AUDIT REPORT

No significant material changes and commitments have occurred between the date of the balance sheet and the date of the audit report.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS/COURTS/TRIBUNALS

There are no significant and material orders passed by Regulators/Court/Tribunals against the company.

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its operations. Internal control systems comprising of policies and procedures are designed to ensure liability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations, and that all assets and resources are acquired economically, used.

SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES AND THEIR PERFORMANCE

There is no Subsidiary company or Joint Venture or Associate Companies of the Company.

DEPOSITS

During the financial year, Company has not accepted any type of deposits. Neither, any type of deposits of previous year is Unpaid or Unclaimed during the financial year.

STATUTORY AUDITORS

M/s. PARIK & CO., Chartered Accountants, were appointed as the Statutory Auditors of the Company from the conclusion of the Annual General Meeting (AGM) held for the company for FY 2018-19 and till the conclusion of AGM to be held for FY 2023-24.

AUDITORS REPORT

Auditors had not made any qualification or did not make any adverse remark in their report regarding financial statements. Therefore, there is no need for any clarification or any comment on Auditors report.

SHARE CAPITAL

During the financial year, the Company had not issued any Equity Shares with Differential rights, any Sweat Equity Shares and any Employee Stock Options.

ANNUAL REPORT

The Extract of Annual report of the company in Form MGT-9 has been annexed with this report.

CONSERVATION OF ENERGY, TECHNOLOGY, ABSORPTION, AND FOREIGN EXCHANGE EARNINGS AND OUTGO

A) Conservation of Energy : Nil

B) Technology Absorption : Nil

C) Foreign Exchange earnings and outgo:

The company has no foreign exchange earnings and outgo transactions during the current financial year.

CORPORATE SOCIAL RESPONSIBILITY(CSR)

Provisions of Corporate social responsibility are not applicable to the Company. Accordingly details of activities have not been attached in the format specified in the annexure of Rule 9 of Companies (Corporate Social Responsibility Policy) Rules, 2014.

DIRECTORS

A) Changes in Directors and Key Managerial Persons:-

There is no change in Directors and Key Managerial Persons by way of Appointment, Re-designation, Resignation, Death, Disqualification and Variations made or Withdrawn, etc., of the company during the financial year.

B) Declaration by an Independent Director(s) and reappointment, if any:-

The Board of Directors of the company hereby confirms that they have received the declaration of fulfilling the criteria of Independent Director specified in subsection (6) of section 149 of the Companies Act, 2013 from all the Independent directors if appointed during the year.

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

The Board of Directors of the Company has done 4 number of meetings during this financial year which is in compliance to the provisions of the Companies Act,2013.

LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The Company has made following loans and Investments and has given following guarantees in compliance of section 186 of the Companies Act,2013 during the financial year:-

S.No	Loan/Guarantee/ Investment	Date of Transaction	Name of Company	Amount
	NIL	NIL	NIL	NIL

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

Details in Form No AOC-2 for transaction entered with the related parties at on arm length or non arm length basis are NIL.

MANAGERIAL REMUNERATION

Provision of details of Managerial Remuneration required to be Disclosed in Boards Report as per Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable to Company.

There is no employee who is withdrawing remuneration more than 60 Lacs per annum, more than 5 Lacs per month and more than remuneration of Managing Director or Whole Time Director.

RISK MANAGEMENT POLICY

Risks are event, situation or circumstances which may lead to negative consequences on the company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise wide approach to Risk Management is being adopted by the company and key risks will now managed within unitary framework. As a formal roll-out, all business divisions and corporate function will embrace risk management policy and guidelines, and make use of these in their decisions making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews. The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the company's business systems and processes, such that our responses to risks remain current and dynamic.

DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(3)(c) of the Companies Act, 2013, your directors confirm that:

- (i) In the preparation of the accounts for the financial year ended 31 March 2020 the applicable Accounting standards have been followed along with proper explanations relating to material departures;
- (ii) The directors have selected such accounting policies and applied them consistently and make judgments and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the company at the end of the said financial year and of the profit and loss of the company for the said financial year;
- (iii) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (iv) The directors have prepared the accounts for the year ended 31 March 2020 on a 'going concern' basis.
- (v) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGEMENTS

Your company takes this opportunity to thank all the Shareholders and investors of the company for their continued support.

Your directors wish to place on record their appreciation for the co-operation and support received from employees, staff and other people associated with the company and look forward for their continued support.

Date : 01/12/2020

Place : Patna

For and on behalf of the board

KASTCRETE BUILDMAT PRIVATE LIMITED

DIN-00356264 *FA*

Faisal Alam





PARIK & CO.

CHARTERED ACCOUNTANTS

PH. NO. : 3214454
FAX NO. :
MOBILE NO. : 9334978631
E-mail : pariknco@gmail.com

1st Floor, Grand Shere-II
Exhibition Road
Patna, BIHAR-800001

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF KASTCRETE BUILDMAT PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **KASTCRETE BUILDMAT PRIVATE LIMITED**, which comprise the Balance Sheet as at 31/03/2020, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31/03/2020, and its Profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management and Those Charged with Governance (TCWG)

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.





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In preparing the financial statements, management is responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

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 judgement 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 Company'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 Company to cease to continue as a going concern.
- 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.





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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31/03/2020 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, clause (i) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464(E) dated 13th day of June, 2017.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.



CA

PARIK & CO.

CHARTERED ACCOUNTANTS

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- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Date : 01/12/2020
Place : Patna

FOR PARIK & CO.
(Chartered Accountants)
Reg No. :0302147E



CA LALIT KUMAR
Partner

M.No. : 404234
UDIN:- 21404234AAAADG5680



Kastcrete Buildmat Private Limited
Balance Sheet as at 31st March 2020

Particulars	Note	Figures for the Current Year	Figures for the Previous Year
I EQUITIES & LIABILITIES			
1 Shareholders' Funds			
(a) Equity capital	1	7,00,000	7,00,000
(b) Reserves and surplus	2	2,18,969	1,73,883
(c) Money received against share warrants			
2 Share application money pending allotment			
3 Non-Current Liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
4 Current Liabilities			
(a) Short-term borrowings	3	-	-
(b) Trade payables	4	17,22,660	29,60,244
(c) Other current liabilities	5	57,17,382	41,06,535
(d) Short-term provisions		83,068	67,903
Total Equities and Liabilities		84,42,079	80,10,565
II ASSETS			
1 Non-Current Assets			
(a) Fixed assets	6	-	-
(i) Tangible assets		4,04,788	4,05,620
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments			
(c) Deferred tax assets (net)			
(d) Long term loans and advances			
(e) Other non-current assets			
2 Current Assets			
(a) Current investments	7	-	-
(b) Inventories	8	69,35,300	34,11,179
(c) Trade receivables	9	98,484	38,93,968
(d) Cash and cash equivalents	10	1,50,807	85,011
(e) Short-term loans and advances		-	-
(f) Other current assets		8,52,700	2,14,787
Total Assets		84,42,079	80,10,565
		-	-

The notes referred to above form an integral part of the Financial Statements.

For Kastcrete Buildmat Private Limited

Kastcrete Buildmat Pvt. Ltd.

[Director]
DIN-00356284

Faisal Khan
Director

Kastcrete Buildmat Pvt. Ltd.

[Director]
DIN-08147535

Director

Date: 01/12/2020
Place: Patna

For, Park & Co.
Chartered Accountants
(FRN-302147E)

(CA Lalit Kumar)
Partner
M.No.404234

UDIN-21404234AAAADG5880

Date: 01/12/2020
Place: Patna



Kastcrete Buildmat Private Limited
Profit & Loss Account for the financial year ended on 31st March 2020

Particulars	Note	[Amount in ₹]	
		Figures for the Current Year	Figures for the Previous Year
INCOME			
i Revenue from operations			
ii Other Incomes	11	44,87,104	84,94,477
iii Total Revenue (i +ii)		-	-
EXPENSES		44,87,104	84,94,477
1 Cost of materials consumed			
2 Purchase of stock-in-trade	12	35,39,770	80,78,592
3 Direct Expenses		-	-
4 Changes in inventories of finished goods, work-in-progress and stock-in-trade	13	17,06,841	-
5 Employee benefit expense	14	(32,08,845)	(32,06,035)
6 Financial costs	15	8,54,479	2,20,000
7 Depreciation and amortization expense	16	-	-
8 Other expenses	17	96,832	94,360
IV Total Expenses	18	14,37,975	30,85,753
		44,26,852	82,52,690
V Profit/Loss before exceptional and extraordinary items and tax		60,252	2,41,787
VI Exceptional Items		-	-
VII Profit/Loss before extraordinary items and tax		60,252	2,41,787
VIII Extraordinary Items		-	-
IX Profit before tax		60,252	2,41,787
X Tax expense			
1 Current tax			
2 Tax For Previous Years		15,165	67,903
3 Deferred tax		-	-
XI Profit(Loss) for the period from continuing operations		45,086	1,73,884
XII Profit(Loss) from discontinuing operations		-	-
XIII Tax expense of discounting operations		-	-
XIV Profit(Loss) from discontinuing operations		-	-
XV Profit(Loss) for the period		45,086	1,73,884
XVI Earning per equity share:			
1 Basic		6	25
2 Diluted		-	-

The notes referred to above form an integral part of the Financial Statements.

For Kastcrete Buildmat Private Limited
Kastcrete Buildmat Pvt. Ltd.

[Director]
DIN- 00356264 *Faisal Khan*

Director

[Director]
DIN- 08147535 *Anand*

Director

Date: 01/12/2020
Place: Patna

For, Parik & Co.
Chartered Accountants
(FRN-302147E)

(CA Lalit Kumar)
Partner
M.No.404234



UDIN-21404234AAAADG5680
Date: 01/12/2020
Place: Patna

Notes referred to in Financial Statements and
information required as per the Companies Act, 2013
for the year ended 31st March, 2020

Particulars	Figures for the Current Year	Figures for the Previous Year
Note 1 Share Capital		
Authorised Share Capital		
10,000 Equity Shares of `100/- each	10,00,000	10,00,000
	<u>10,00,000</u>	<u>10,00,000</u>
Issued, Subscribed & Paid Up		
7,000 Equity Shares of `100/- each	7,00,000	7,00,000
	<u>7,00,000</u>	<u>7,00,000</u>

Reconciliation of the number of shares outstanding at the beginning and at the end of the year -

A. Equity Shares	No. of Shares	No. of Shares
At the beginning of the year	7,000	-
Issued during the year	-	7,000
Outstanding at the end of the year	7,000	7,000

B. Terms/ Rights attached to Equity Shares

The company has equity shares of having a par value of Rs. 100/- each per shares. Each holder of equity shares is entitled to one vote per share. The share holders entitled to received annual account and Notice of AGM & EGM and entitled to attend the same. The shareholders are entitled to receive dividend if any declared by the Company. The holders of equity shares will be entitled to receive remaining assets of Company after distribution of all preferential amounts in the event of liquidation of the Company in proportion to the number of equity shares held by them.

C. Shareholders holding more than 5% Equity Shares in the Company as at 31.03.2020

Name of Shareholder	Percentage	Percentage
Ghanshyam Prasad	40%	40%
Prashant Kumar	30%	30%
Ashish Kumar Sah	30%	30%

Note 2 Reserves and Surplus

Opening Balance	1,73,883	-
Add: Profit/Loss during the year	45,086	1,73,883
Profit & Loss Account	<u>2,18,969</u>	<u>1,73,883</u>

Note 3 Trade Payables

Sundry Creditors	17,22,660	29,60,244
	<u>17,22,660</u>	<u>29,60,244</u>

Note 4 Other Current Liabilities

Outstanding salary	2,21,600	1,85,000
Bihar SGST	7,894	1,60,321
CGST	19,879	1,60,321
IGST	83,132	-
TDS Payable	1,05,225	1,12,177
Advance from Customers	7,32,720	40,199
Outstanding rent	4,63,517	1,65,717
Other Advance	42,35,467	32,74,800
Audit Fee Payble	30,000	10,000
	<u>57,17,382</u>	<u>41,08,535</u>



Note 5 Short Term Provisions		
Provision for Income tax	83,068	67,903
	<u>83,068</u>	<u>67,903</u>
Note 7 Inventories		
Finished good/WIP	66,20,024	32,06,035
Raw Material	3,15,276	2,05,144
	<u>69,35,300</u>	<u>34,11,179</u>
Note 8 Trade Receivables		
Less than Six months (Considered Good)	98,484	38,93,968
Others (Considered Good)	-	-
	<u>98,484</u>	<u>38,93,968</u>
Note 09 Cash & cash equivalents		
Kotak Mahindra bank	3,579	2,262
Yes Bank	2,357	65,889
ICICI Bank	1,07,834	-
Cash in hand	37,037	16,860
	<u>1,50,807</u>	<u>85,011</u>
Note 10 Other Current Assets		
Advance to contractor	-	1,17,503
TDS Receivable	93,824	63,899
GST TDS	19,695	-
Retention Money	78,781	-
EMD	6,60,400	-
Other advances	-	33,385
	<u>8,52,700</u>	<u>2,14,787</u>



Particulars	Figures for the Current Year	Figures for the Previous Year
Note 11 Revenue from operation		
Sale of Flyash Bricks	23,51,593	28,38,892
Sale of Pavers	7,44,777	24,60,627
Work Contract Receipt	13,90,734	31,94,958
	<u>44,87,104</u>	<u>84,94,477</u>
Note 12 Cost of Material consumed		
Material for Manufacturing FG	29,64,671	61,97,347
Expenses for civil work	8,90,176	7,88,292
Purchased for work contract	-	12,98,097
Less: Closing stock	3,15,276	2,05,144
	<u>35,39,770</u>	<u>80,78,592</u>
Note 13 Direct Cost		
Direct Expenses	<u>17,06,641</u>	-
	<u>17,06,641</u>	-
Note 14 Changes in inventories		
<i>Finished goods/Work in Progress</i>		
Opening stock	34,11,179	-
Less: Closing stock	66,20,024	32,06,035
	<u>(32,08,845)</u>	<u>(32,06,035)</u>
Note 15 Employee Benefit Expenses		
Salary & Wages	<u>8,54,479</u>	2,20,000
	<u>8,54,479</u>	<u>2,20,000</u>
Note 17 Depreciation & Amortization Expenses		
Depreciation	<u>96,832</u>	94,380
	<u>96,832</u>	<u>94,380</u>
Note 18 Other Expenses		
Consultancy charges	22,000	6,00,000
Audit fee	20,000	10,000
Bank Charges	9,874	696
Printing & stationery	70,508	28,490
Diesel Purchase	-	74,180
Repair & Maintenance	40,004	33,105
Labour charges	-	8,50,408
Loading & unloading	20,500	32,820
Misc Exp-Office	28,684	1,35,565
Travelling & Conveyance	55,084	40,989
Professional Fee	-	10,000
Electricity charges	73,424	1,17,180
Factory Rent	6,00,000	4,90,000
Handling	2,67,721	4,74,375
Transportation	-	1,67,945
Welfare Exp	16,197	-
Testing Fee	1,180	-
Office Expenses	13,250	-
Office Rent	1,10,000	-
Filing Fee	2,600	-
GST Late Fee	49,950	-
Installation & Commission	3,100	-
Interest on TDS	5,049	-
Internet Charge	3,539	-
Telephone/Mobile Bill Expense	5,292	-
Round Off	130	-
Subscription Charge	19,891	-
	<u>14,37,875</u>	<u>30,65,753</u>



Saxatree Building Power Limited

Details of Fixed Assets and Depreciation thereon as on 31st March, 2020 as per Companies act

DESCRIPTION OF ASSETS	Rate of Depreciation	GROSS BLOCK				DEPRECIATION			NET BLOCK		
		At cost or Book Value as on	Addition/Adjustment during the year	Less: Disposal/Adjustment as during the year	TOTAL	Up to	For the year	Transfer to P/L Account	TOTAL	Closing Balance as on	Closing Balance as on
		01.04.2019	2019-20	2019-20	31.03.2020	01.04.2019	2019-20	2019-20	31.03.2020	31.03.2020	31.03.2019
Tangible Assets											
Plant and Machinery	10-10%	5,00,000	-	-	5,00,000	94,380	90,500	-	1,84,880	3,15,120	4,05,600
Plant and Machinery	10-10%	-	96,000	-	96,000	-	6,332	-	96,332	39,668	4,05,600
Total		5,00,000	96,000	-	5,96,000	94,380	96,832	-	3,91,212	4,04,788	4,05,600

