

**SHRUTI REALBUILD PRIVATE LIMITED**  
Balance Sheet as at 31st March, 2022

(in Rs.)

Particulars	Note No.	2021-2022
<b><u>I. EQUITY AND LIABILITIES</u></b>		
<b>(1) Shareholder's Funds</b>		
a) Share Capital	2.1	2,00,000
b) Reserves and Surplus	2.2	(19,000)
c) Money received against Share warrants		-
<b>(2) Share Application money Pending allotment</b>		
<b>(3) Non-Current Liabilities</b>		
a) Long-Term Borrowings	2.3	-
b) Deferred Tax Liabilities(Net)	2.4	-
c) Other Long -Term Liabilities		-
d) Long Term Provisions		-
<b>(4) Current Liabilities</b>		
a) Short-Term Borrowings	2.5	-
b) Trade Payables	2.6	-
c) Other Current Liabilities	2.7	14,466
d) Short Term Provisions	2.8	35,000
<b>TOTAL</b>		<b>2,30,466</b>
<b><u>II. ASSETS</u></b>		
<b>(1) Non- Current Assets</b>		
a) Property, Plant & Equipments & Intangible Assets		
i) Property, Plant & Equipments	2.9	-
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	2.10	1,00,000
e) Other non-current Assets	2.11	16,000
<b>(2) Current Assets</b>		
a) Current Investments		-
b) Inventories	2.12	-
c) Trade Receivables	2.13	-
d) Cash and cash equivalents	2.14	1,14,466
e) Short-Term Loans and Advances	2.15	-
e) Other current Assets		-
<b>TOTAL</b>		<b>2,30,466</b>

Significant Accounting policies and notes to Financial Statements

(1 & 2.1 to 2.30)

For and on behalf of the Board

MUKESH KUMAR  
(Director)  
DIN: 07783194  
Place : Jamshedpur  
Date : 01.12.2022  
UDIN: 23446513BGRAWO6025

SURAJ SHARMA  
(Director)  
DIN: 09411814

Auditor's Report  
As per our report of even date annexed

For Babber Lal & Associates  
(Chartered Accountants)  
Firm's Regn. No. 028822C  
**For Babber Lal And Associates**  
**Chartered Accountants**

CA Ankit Babber  
(Prop.)  
M. No. 446513  
Place : Jamshedpur  
Date: 01.12.2022  
Membership No. 446513



**SHRUTI REALBUILD PRIVATE LIMITED**  
Statement of Profit and Loss for the year ended 31<sup>st</sup> March, 2022

Particulars	Note No.	2021-2022
Revenue from operations	2.16	-
Other income	2.17	-
<b>Total Revenue</b>		<b>-</b>
Expenses:		
Direct Expenses	2.18	-
Change in Stock	2.19	-
Employees Benefit Expenses	2.20	-
Finance Costs	2.21	-
Depreciation and Amortisation Expenses	2.22	4,000
Other Expenses	2.23	15,000
<b>Total Expenses</b>		<b>19,000</b>
<b>Profit before exceptional &amp; extraordinary items and tax</b>		<b>(19,000)</b>
Exceptional & Extraordinary Items		-
<b>Profit Before Tax</b>		<b>(19,000)</b>
Less		
Tax expense of Continuing operation:-		
(1) Current Tax		-
(2) Deferred Tax		-
<b>Profit from Continuing operation (after tax)</b>		<b>(19,000.00)</b>
Earnings per equity share:		
(1) Basic		-
(2) Diluted		-
Significant Accounting policies and notes to Financial Statements	(1 & 2.1 to 2.30)	

For and on behalf of the Board

Auditor'S Report  
As per our report of even date annexed

**For Babber Lal & Associates**  
(Chartered Accountants)

**For Babber Lal And Associates**  
Firm's Regn. No. 028822C  
Chartered Accountants

*MUKESH KUMAR*

*Suraj Sharma*

*Ankit Babber*  
**ANKIT BABBER** (Prop.)

MUKESH KUMAR  
(Director)  
DIN: 07783194  
Place : Jamshedpur  
Date : 01.12.2022  
UDIN: 23446513BGRAWO6025

SURAJ SHARMA  
(Director)  
DIN: 09411814

M. No. 446513  
Place : Jamshedpur  
Date : 01.12.2022



**EQUITY & LIABILITIES**

**Note No. 2.1 Share Capital**

Particulars	2021-2022	
	(IN RS.)	
Authorised 1,50,000 Equity Shares of 10/- each	1,50,000	15,00,000
Issued Subscribed & Paid up 20,000 Equity Shares of 10/- each fully paid up	20,000	2,00,000
<b>Total</b>	<b>20,000</b>	<b>2,00,000.00</b>

**Note No. 2.1 (a) The Reconciliation of the No. of Shares outstanding at the beginning and at the end of the**

Particulars	2021-2022	
	Number	Value (in Rs.)
Equity Shares:		
Shares outstanding at the beginning of the year	-	-
Shares Issued during the year	20,000	2,00,000
Shares bought back during the year	-	-
Shares outstanding at the end of the year	20,000	2,00,000

**Note No. 2.1(b) Right, Preferences and Restriction attached to Shares**

**Equity Shares**

The company has only one class of Equity having a par value 100 per share. Each shareholder is eligible for one vote per share held. The dividend is proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting except in the case of the interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts

**Note No. 2.1 (c) Shares held by each shareholder holding more than 5% of shares**

Name of Shareholder	2021-2022	
	No. of Shares held	% of Holding
1. Mukesh Kumar	19,800	99.00%
2. Suraj Sharma	200	1.00%

**Note No. 2.1 (d) Shareholding of Promoters & % of change during the Year**

Shares held Promoters at the end of the year	2021-2022			2020-2021
	No. of Shares held	% of total shares	% Change	No. of Shares held
1. Mukesh Kumar	19,800	99%	0%	-
2. Suraj Sharma	200	1%	0%	-

**Note No. 2.2 Reserves and Surplus**

Particulars	2021-2022	
	(IN RS.)	
Retained earning:-		
Opening Balance		-
(+) Net Profit/(Loss) for the current year		(19,000)
(-) Written Back in Current Year		-
<b>Closing balance</b>		<b>(19,000.00)</b>



**Note No. 2.3 Long Term Borrowings**

Particulars	2021-2022		2020-2021	
	Non Current Maturities	Current Maturities	Non Current Maturities	Current Maturities
<b>Secured Loan</b>				
..... Bank Ltd (Secured against hypothecation of Vehicle & personal guarantee of directors)	-	-	-	-
..... Bank Ltd (Secured against hypothecation of Vehicle & personal guarantee of directors)	-	-	-	-
<b>Total (a)</b>	-	-	-	-
<b>Unsecured Loan</b>				
From Directors & Their Relatives	-	-	-	-
From Body Corporates	-	-	-	-
<b>Total (b)</b>	-	-	-	-
<b>Total (a+b)</b>	-	-	-	-

Note No. 2.3 (a) Terms of Repayment of Loans : NA

**Note No. 2.4 Deferred Tax Liabilities**

In accordance with the accounting standard AS-22 "Accounting for tax on income" issued by "The Institute of Chartered Accountant of India" consequently deferred taxes have been recognised in respect of following items of timing differences between accounting income and taxable income.

Items of timing difference	Accumulated Defereed Tax Assets/(Liabilities) as at 31.03.2021	(Charged)/Credit during the year	Balance Assets (Liabilities) as at 31.03.2022
Deferred Tax Assets(Net)	-	-	-
Depreciation	-	-	-
<b>Total</b>	-	-	-

**Note No. 2.5 Short Term Borrowing**

Particulars	2021-2022	2020-2021
	(IN RS.)	(IN RS.)
<b>From Bank (Secured)</b>		
( Secured Against Hypothecation of Stock , Book Debts , Equitable Mortgage of Property Situated at .....	-	-
<b>Current Maturities of Long Term debts (Note no. 2.3)</b>	-	-
<b>Total</b>	-	-

**Note No. 2.6 Trade Payable**

Particulars	2021-2022	2020-2021
	(IN RS.)	(IN RS.)
Other Payables	-	-
<b>Total</b>	-	-





Note No. 2.6 (a) The disclosures of amount payable to entities covered under Micro, Small and Medium Enterprises Development Act, 2006 as required by Schedule III of the

Particulars	2021-2022	2020-2021
	(IN RS.)	(IN RS.)
<b>Trade Payable</b>		
(a) Total outstanding dues of Micro, Small and medium Enterprises	-	-
(b) Total outstanding dues of Other payable against expenses other than Micro, Small and Medium Enterprises	-	-
<b>Total</b>	-	-

Note No. 2.6(b) Ageing Schedule of Trade Payable is as below  
As at March 31, 2022

	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME						-
Undisputed dues-Other						-
Disputed dues-MSME						-
Disputed dues-Other						-
<b>Total Trade Payable</b>	-	-	-	-	-	-

As at March 31, 2022

	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME						-
Undisputed dues-Other						-
Disputed dues-MSME						-
Disputed dues-Other						-
<b>Total Trade Payable</b>	-	-	-	-	-	-

Note No. 2.7 Other Current Liabilities

Particulars	2021-2022	2020-2021
	(IN RS.)	(IN RS.)
Service Tax Payable	-	-
Advance from Customers	14,466	-
TDS Payable- Rent	-	-
TDS Payable- Professional Charges	-	-
GST Liability	-	-
Provision for Tax	-	-
Salary Payable	-	-
<b>Total</b>	<b>14,466.18</b>	-

Note No. 2.8 Short Term Provisions

Particulars	2021-2022	2020-2021
	(IN RS.)	(IN RS.)
Provision For Audit Fees	10,000	-
Provision For ROC Challan & Exp. Payable	5,000	-
Other Provisions	20,000	-
<b>Total</b>	<b>35,000.00</b>	-



*[Handwritten signature]*

**Note No. 2.10 Loan Term Loan & Advances**

Particulars	2021-2022	2020-2021
	(IN RS.)	(IN RS.)
Share Capital Money Due Mukesh Kumar Suraj Sharma	99,000 1,000	-
<b>Total</b>	<b>1,00,000.00</b>	<b>-</b>

**Note No. 2.10 (a) Loan & Advance in the nature of loan outstanding from promoters, directors, KMPs and related parties**

Particulars	2021-2022		2020-2021	
	(IN RS.)	%	(IN RS.)	%
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note No. 2.11 Other Non-Current Assets**

Particulars	2021-2022	2020-2021
	(IN RS.)	(IN RS.)
Preliminary Expenses (To the Extent not written off)	16,000.00	-
<b>Total</b>	<b>16,000.00</b>	<b>-</b>

**Note No. 2.12 Inventories**

Particulars	2021-2022	2020-2021
	(IN RS.)	(IN RS.)
Value and Certified by the Management		
Finished Goods	-	-
Raw Materials (valued at cost or Net realisable value, whichever is lower)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note No. 2.13 Trade Receivable**

Particulars	2021-2022	2020-2021
	(IN RS.)	(IN RS.)
Unsecured, Considered Goods Trade receivables outstanding for a period exceeding six months from the date they are due for payment	-	-
Secured, considered goods	-	-
Other Trade receivables	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note No. 2.13 (a) Trade Receivables ageing schedule**

As at March 31, 2022

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good							-
Undisputed-considered doubtful							-
Disputed-considered good							-
Disputed-considered doubtful							-
<b>Total Trade Receivables</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



as at March 31, 2022

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good							-
Undisputed-considered doubtful							-
Disputed-considered good							-
Disputed-considered doubtful							-
<b>Total Trade Receivables</b>	-	-	-	-	-	-	-



Note No. 2.14 Cash & Cash Equivalent

Particulars	2021-2022	2020-2021
	(IN RS.)	(IN RS.)
Balance with Bank -Current A/c	1,14,466	-
with Bank:	-	-
Cash on hand	-	-
<b>Total</b>	<b>1,14,466.18</b>	<b>-</b>

Note No. 2.15 Short-Term Loans and Advances

Particulars	2021-2022	2020-2021
	(IN RS.)	(IN RS.)
TDS Receivable	-	-
Gst Input	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Note No. 2.15 (a) Loan & Advance in the nature of loan outstanding from promoters, directors, KMPs and related parties

Particulars	2021-2022		2020-2021	
	(IN RS.)	%	(IN RS.)	%
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>





Note No-2.16 Revenue from operations

Particulars	2021-2022
	(IN RS.)
Sales of Service	-
<b>Total</b>	-

Note No-2.17 Other Incomes

Particulars	2021-2022
	(IN RS.)
Interest on IT Refund	-
Interest on FD	-
Balance written Off.	-
<b>Total</b>	-

Note No- 2.18 Direct Expenses

Particulars	2021-2022
	(IN RS.)
Payment Made to Landlord	-
Development Charges	-
<b>Total</b>	-

Note No- 2.19 Change in Inventories

Particulars	2021-2022
	(IN RS.)
Opening Stock of Finished Goods	-
Closing Stock of Finished Goods	-
<b>Total</b>	-

Note No-2.20 Employees Benefit expenses

Particulars	2021-2022
	(IN RS.)
Wages & Salary	-
Staff Welfare Expenses	-
<b>Total</b>	-



**Note No-2.21 Financial Cost**

Particulars	2021-2022
	(IN RS.)
Interest on loans	-
<b>Total</b>	<b>-</b>

**Note No-2.22 Depreciation and Amortisation Expenses**

Particulars	2021-2022
	(IN RS.)
Preliminary Expenses	4,000
Depreciations	-
<b>Total</b>	<b>4,000.00</b>

**Note No-2.23 Other Expenses**

Particulars	2021-2022
	(IN RS.)
<b>Direct Expenses</b>	
Diesel Exp.	-
Electricity Exp.	-
Freight Inward	-
<b>Total</b>	<b>-</b>
<b>Indirect Expenses</b>	
Commission Expenses	-
Architect Fees	-
Office Expenses	-
Repair & Maintenance Expenses.	-
Cleaning & Safety Expenses	-
Rent Charges	-
<b>Auditor Remuneration</b>	
a) Audit Fees	10,000
b) Taxation Matters	-
c) Company Law Matters	5,000
<b>Total</b>	<b>15,000.00</b>
<b>Grand Total (a+b)</b>	<b>15,000.00</b>



**List of Accounts**

**List of Unsecured Loans as on 31.03.2022**

S. No.	Particulars	31.03.2022
1	<u>From Directors &amp; Their Relatives</u>	-
	Total (a)	-
2	<u>From Body Corporates</u>	-
	Total (b)	-
<b>Total (a+b)</b>		-

**List of Sundry Creditors as on 31.03.2022**

S. No.	Particulars	31.03.2022
1	Trade Payables	-
<b>Total</b>		-

**List of Statutory Dues payable as on 31.03.2022**

S. No.	Particulars	31.03.2022
1	TDS/TCS Payable	-
2	EPF-Payable	-
3	ESIC - Payable	-
<b>Total</b>		-

**Other Payables against expenses as on 31.03.2022**

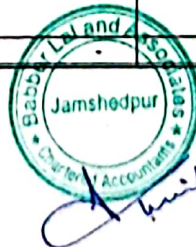
S. No.	Particulars	31.03.2022
1	Salary and wages Payable	-
2	Electricity Payable	-
3	Audit fee Payable	-
<b>Total</b>		-

**List of Advance Received From Parties as on 31.03.2022**

S. No.	Particulars	31.03.2022
1		-
<b>Total</b>		-

**List of Sundry Debtors as on 31.03.2022**

S. No.	Particulars	More Than 180 days	Less Than 180 Days	31.03.2022
1	Trade Receivables Others	.	.	-
<b>Total</b>		.	.	-



**List of Advances Recoverable in Cash or in Kind as on 31.03.2022**

S. No.	Particulars	31.03.2022
1	GST Input	-
<b>Total</b>		-

**List of Advance Payment to Parties as on 31.03.2022**

S. No.	Particulars	31.03.2022
1		-
<b>Total</b>		-

**Provision for Income Tax (net off TDS/TCS & Advance Tax)**

S. No.	Particulars	31.03.2022
	Provision for Income Tax	-
	<b>Less:</b>	-
	TDS/TCS Receivable	-
	Advance Tax	-
<b>Net Income Tax Payable</b>		-

