RAJEEV R MISHRA & CO.
Chartered Accountants

LAHERIASARAI TOWER,
BALBHADARPUR, DARBHANGA
846001 carajeevranjan@rediffmail.com
9234554106

Independent Auditor's Report

To the Members of **SATYABHAWANI PLAZA BUILDCON PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of SATYABHAWANI PLAZA BUILDCON PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including 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 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 31st March, 2023, its profit/loss and its cash flows 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 thereunder, 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.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

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. 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.

RAJEEV R MISHRA & CO. FRN-027466N CHARTERED ACCOUNTANTS

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.

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

Auditor's Responsibilities 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. 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone financial statements.



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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. 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 the Cash Flow Statement 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 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.

   f) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

   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 does not have any pending litigations which would impact its financial position.

      ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.



iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

iv. No dividend have been declared or paid during the year by the company.

For RAJEEV R MISHRA & CO.
Chartered Accountants
FRN: 021466N

Sd/-
RAJEEV RANJAN
(PARTNER)
Membership No. 501612

Place:-DARBHANGA
Date: 05/09/2023
UDIN:
23501612BGXGKZ3796

RAJEEV R MISHRA & CO. FRN-021466N CHARTERED ACCOUNTANTS

SATYABHAWANI PLAZA BUILDCON PRIVATE LIMITED
RAJE GOATH, MANIGACHI, DARBHANGA, DARBHANGA-847422
CIN : U45309BR2018PTC037374

(F.Y. 2022-2023)

Statement of Profit and loss for the year ended 31st March 2023

₹ in hundred

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations	14	5,30,882.38	95,814.32
Less: Excise duty			
Net Sales		**5,30,882.38**	**95,814.32**
Other income	15	26,194.00	
Total Income		**5,57,076.38**	**95,814.32**
Expenses			
Cost of material Consumed	16	4,47,947.25	54,695.00
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses	17	42,903.32	17,573.00
Finance costs			
Depreciation and amortization expenses	18	1,318.95	2,272.48
Other expenses	19	22,260.50	17,059.14
Total expenses		**5,14,430.02**	**91,599.62**
Profit before exceptional, extraordinary and prior period items and tax		**42,646.36**	**4,214.70**
Exceptional items			
Profit before extraordinary and prior period items and tax		**42,646.36**	**4,214.70**
Extraordinary items			
Prior period item			
Profit before tax		**42,646.36**	**4,214.70**
Tax expenses			
Current tax	20	11,000.00	942.75
Deferred tax		(128.02)	989.04
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		**31,774.38**	**2,282.91**
Earning per share-in ₹			
Basic & Diluted	21		
Before extraordinary Items		1.55	0.27
After extraordinary Adjustment		1.55	0.27

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For RAJEEV R MISHRA & CO.
Chartered Accountants
(FRN: 021466N)

RAJEEV RANJAN
PARTNER
Membership No.: 501612
Place: DARBHANGA
Date: 05/09/2023

For and on behalf of Satyabhawani Plaza Buildcon Pvt Ltd

Satyabhawani Plaza Buildcon Pvt Ltd
Director

RAHUL MISHRA
Director
DIN: 08146360

Satyabhawani Plaza Buildcon Pvt Ltd
Director

SHALINI JHA
Director
DIN: 08696996

ponsible for the matter
spect

(F.Y. 2022-2023)

SATYABHAWANI PLAZA BUILDCON PRIVATE LIMITED
RAJE GOATH, MANIGACHI, DARBHANGA, DARBHANGA-847422
CIN : U45309BR2018PTC037374

Balance Sheet as at 31st March 2023

₹ in hundred

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	2,05,500.00	2,05,500.00
Reserves and surplus	2	32,992.93	1,218.55
Money received against share warrants			
		2,38,492.93	**2,06,718.55**
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings			864.13
Deferred tax liabilities (Net)	3		
Other long term liabilities			
Long-term provisions	4		
			864.13
Current liabilities			
Short-term borrowings	5	64,942.00	21,500.00
Trade payables	6		
(A) Micro enterprises and small enterprises		5,258.97	1,175.16
(B) Others		5,016.38	4,819.72
Other current liabilities	7	11,000.00	1,000.00
Short-term provisions	4		
		86,217.35	**28,494.88**
TOTAL		**3,24,710.28**	**2,36,077.56**
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	8	1,810.68	2,769.64
Property, Plant and Equipment			
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)	3	755.46	
Long-term loans and advances	9		
Other non-current assets			
		2,566.14	**2,769.64**
Current assets			
Current investments			
Inventories	10	89,605.00	2,16,630.00
Trade receivables	11	1,84,277.80	
Cash and cash equivalents	12	3,261.34	4,731.22
Short-term loans and advances	9	45,000.00	
Other current assets	13		11,946.70
		3,22,144.14	**2,33,307.93**
TOTAL		**3,24,710.28**	**2,36,077.56**

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For RAJEEV R MISHRA & CO.
Chartered Accountants
(FRN: 021466N)

RAJEEV RANJAN
PARTNER
Membership No.: 501612
Place: DARBHANGA
Date: 05/09/2023

Satyabhawani Plaza Buildcon Pvt Ltd
Director

For and on behalf of the Board of Directors

RAHUL MISHRA
Director
DIN: 08146360

Satyabhawani Plaza Buildcon Pvt Ltd
Director

SHALINI JHA
Director
DIN: 08696996

SATYABHAWANI PLAZA BUILDCON PRIVATE LIMITED (F.Y. 2022-2023)
RAJE GOATH, MANIGACHI, DARBHANGA, DARBHANGA-847422
CIN : U45309BR2018PTC037374

Notes to Financial statements for the year ended 31st March 2023
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital ₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Authorised :		
2500000 (31/03/2022:2500000) Equity shares of Rs. 10.00/- par value	2,50,000.00	2,50,000.00
Issued :		
2055000 (31/03/2022:2055000) Equity shares of Rs. 10.00/- par value	2,05,500.00	2,05,500.00
Subscribed and paid-up :		
2055000 (31/03/2022:2055000) Equity shares of Rs. 10.00/- par value	2,05,500.00	2,05,500.00
Total	**2,05,500.00**	**2,05,500.00**

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares ₹ in hundred

	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	20,55,000	2,05,500.00	8,50,000	85,000.00
Issued during the Period				
Redeemed or bought back during the period				
Outstanding at end of the period	**20,55,000**	**2,05,500.00**	**20,55,000**	**2,05,500.00**

Right, Preferences and Restriction attached to shares

Equity shares
The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of 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, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2023		As at 31st March 2022	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	BINOD KUMAR MISHRA	7,50,000	36.50	7,50,000	36.50
Equity [NV: 10.00]	RAHUL KUMAR MISHRA	5,30,000	25.79	5,30,000	25.79
Equity [NV: 10.00]	SHALINI JHA	7,75,000	37.71	7,75,000	37.71
	Total :	**20,55,000**	**100.00**	**20,55,000**	**100.00**

Note No. 2 Reserves and surplus ₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Surplus		
Opening Balance	1,218.55	(1,064.35)
Add: Profit for the year	31,774.38	2,282.91
Less : Deletion during the year		
Closing Balance	**32,992.93**	**1,218.56**
Balance carried to balance sheet	**32,992.93**	**1,218.56**

Note No. 3 Deferred Tax ₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Deferred tax liability		
Deferred tax Liabilities		864.13
Gross deferred tax liability		**864.13**

RAJEEV R MISHRA & CO. FRN-021466W CHARTERED ACCOUNTANTS

Deferred tax assets		
Defereed Tax Assets		
	755.46	
Gross deferred tax asset		
Net deferred tax assets	**755.46**	
Net deferred tax liability	**755.46**	
		864.13

Note No. 4 Provisions

₹ in hundred

Particulars	As at 31st March 2023			As at 31st March 2022		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Current tax provision		11,000.00	11,000.00		1,000.00	1,000.00
		11,000.00	**11,000.00**		**1,000.00**	**1,000.00**
Total		**11,000.00**	**11,000.00**		**1,000.00**	**1,000.00**

Note No. 5 Short-term borrowings

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Other Loans and advances		
Loan From Directors unsecured	64,942.00	21,500.00
	64,942.00	**21,500.00**
Total	**64,942.00**	**21,500.00**

Note No. 6 Trade payables

₹ in hundred

Particulars	As at 31st March 2023	As at31st March 2022
(B) Others		
Sundry Creditors	5,258.97	1,175.16
	5,258.97	**1,175.16**
Total	**5,258.97**	**1,175.16**

Note No. 7 Other current liabilities

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Others payables		
Audit Fee Payable	914.00	654.00
CGST Payable	1,238.69	1,745.36
SGST Payable	1,238.69	1,745.36
TDS Payable		675.00
Wages & salary Payable	1,625.00	
	5,016.38	**4,819.72**
Total	**5,016.38**	**4,819.72**

RAJEEV R MISHRA & CO. FRN 021466N CHARTERED ACCOUNTANTS

SATYABHAWANI PLAZA BUILDCON PRIVATE LIMITED
RAJE GOATH, MANIGACHI, DARBHANGA, DARBHANGA-847422
CIN : U45309BR2018PTC037374

(F.Y. 2022-20

Note No. 8 Property,Plant and Equipment and Intangible assets as at 31st March 2023

₹ in hundred

	Assets		Gross Block					Accumulated Depreciation/ Amortisation				Net Block	
		Useful Life (In Years)	Balance as at 1st April 2022	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2023	Balance as at 31st March 2023	Balance as at 31st March 2022
A	**Tangible assets**												
	Own Assets												
	Furniture and Fixture	5.00	4,772.00				4,772.00	2,591.41	982.79		3,574.20	1,197.80	2,180.59
	Computer and printers	5.00	490.00				490.00	229.82	117.26		347.08	142.92	260.18
	Stablizer	5.00	689.83				689.83	360.97	148.22		509.19	180.64	328.86
	Air Conditor	5.00		360.00			360.00		70.68		70.68	289.32	
	Total (A)		**5,951.83**	**360.00**			**6,311.83**	**3,182.19**	**1,318.95**		**4,501.15**	**1,810.68**	**2,769.64**
	P.Y Total		**5,951.83**				**5,951.83**	**909.71**	**2,272.48**		**3,182.19**	**2,769.64**	**5,042.12**

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2022 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

RAJEEV R MISHRA & CO. CHARTERED ACCOUNTANTS FRN 021486N

Note No. 9 Loans and advances

₹ in hundred

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Advance to Other		45,000.00		
		45,000.00		
Total		**45,000.00**		

Note No. 10 Inventories

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
(Valued at cost or NRV unless otherwise stated)		
WIP	89,605.00	2,16,630.00
Total	**89,605.00**	**2,16,630.00**

Note No. 11 Trade receivables

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Secured, Considered good	1,84,277.80	
Unsecured, Considered Good		
Doubtful		
Allowance for doubtful receivables		
Total	**1,84,277.80**	

(Current Year)

₹ in hundred

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables (considered good)	1,84,277.80					1,84,277.80
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

(Previous Year)

₹ in hundred

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables (considered good)						
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

Note No. 12 Cash and cash equivalents

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Balance with banks		
Axis Bank A/C 6525	5.95	2,101.79
HDFC Bank A/C 3560	2,682.28	2,295.20

RAJEEV R MISHRA & CO. FRN 027466N CHARTERED ACCOUNTANTS

Axis Rera	465.07	
Total	**3,153.30**	**4,396.99**
Cash in hand		
Cash in hand	108.04	334.23
Total	**108.04**	**334.23**
Total	**3,261.34**	**4,731.22**

Note No. 13 Other current assets

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Other Assets		
Advance to Creditors		11,224.60
TDS Receivable		722.10
Total		**11,946.70**

Note No. 14 Revenue from operations

₹ in hundred

Particulars	31st March 2023	31st March 2022
Sale of products	5,30,882.38	
Sale of services		95,814.32
Net revenue from operations	**5,30,882.38**	**95,814.32**

Note No. 15 Other income

₹ in hundred

Particulars	31st March 2023	31st March 2022
Other non-operating income		
Sale of scrap	26,194.00	
	26,194.00	
Total	**26,194.00**	

Note No. 16 Cost of material Consumed

₹ in hundred

Particulars	31st March 2023	31st March 2022
Inventory at the beginning		
Purchase of Material	2,16,630.00	
	2,16,630.00	
Add:Purchase		
Purchase of Material	3,20,922.25	2,71,325.00
	3,20,922.25	**2,71,325.00**
Less:-Inventory at the end		
Purchase of Material	89,605.00	2,16,630.00
	89,605.00	**2,16,630.00**
Total	**4,47,947.25**	**54,695.00**

Details of material consumed

₹ in hundred

Particulars	31st March 2023	31st March 2022
Purchase of Material		
Consumption other materials	4,47,947.25	54,695.00
	4,47,947.25	**54,695.00**
Total	**4,47,947.25**	**54,695.00**

Details of inventory

₹ in hundred

Particulars	31st March 2023	31st March 2022
Purchase of Material		
Consumption other materials	89,605.00	2,16,630.00
	89,605.00	**2,16,630.00**
Total	**89,605.00**	**2,16,630.00**



SATYABHAWANI PLAZA BUILDCON PRIVATE LIMITED
RAJE GOATH, MANIGACHI, DARBHANGA, DARBHANGA-847422
CIN : U45309BR2018PTC037374

(F.Y. 2022-2023)

Details of purchase

₹ in hundred

Particulars	31st March 2023	31st March 2022
Purchase of Material		
Consumption other materials	3,20,922.25	2,71,325.00
Total	**3,20,922.25**	**2,71,325.00**
	3,20,922.25	**2,71,325.00**

Note No. 17 Employee benefit expenses

₹ in hundred

Particulars	31st March 2023	31st March 2022
Salaries and Wages		
Salary and wages	41,353.26	17,573.00
Other Employee Related Expenses	1,550.06	
Total	**42,903.32**	**17,573.00**
	42,903.32	**17,573.00**

Note No. 18 Depreciation and amortization expenses

₹ in hundred

Particulars	31st March 2023	31st March 2022
Depreciation on tangible assets	1,318.95	2,272.48
Total	**1,318.95**	**2,272.48**

Note No. 19 Other expenses

₹ in hundred

Particulars	31st March 2023	31st March 2022
Audit fees	300.00	300.00
Bank charges	283.84	185.67
Printing and stationery	520.00	177.57
Preliminary expenses written off		96.00
Power and Fuel	456.00	391.00
ROC expenses		1,050.00
Office Expenses	2,200.66	3,067.28
Freight	915.60	
Repair and Maintenance	410.50	849.35
Donations		100.00
Municipal tax	8,089.50	6,445.85
Rera registration charge	6,634.00	1,276.42
Rent		3,120.00
Business Promotion	400.40	
Travelling Expenses	2,050.00	
Total	**22,260.50**	**17,059.14**

Note No. 20 Current tax

₹ in hundred

Particulars	31st March 2023	31st March 2022
Current tax pertaining to current year	11,000.00	942.75
Total	**11,000.00**	**942.75**

Deferred tax

₹ in hundred

Particulars	31st March 2023	31st March 2022
Deferred tax	(128.02)	989.04
Total	**(128.02)**	**989.04**



SATYABHAWANI PLAZA BUILDCON PRIVATE LIMITED
RAJE GOATH, MANIGACHI, DARBHANGA, DARBHANGA-847422
CIN : U45309BR2018PTC037374

(F.Y. 2022-2023)

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Furniture and Fixture
Group of asset Furniture and fittings
Useful Life (In Years) 5.00
Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Furniture and fixtures	25/08/2020	2,765.00	138.25	1,108.10		1825.00	584.00	1241.00	365.00	45.07	499.42
Furniture and fixtures	10/03/2021	2,007.00	100.35	1,072.50		1825.00	387.00	1438.00	365.00	45.07	483.37
Total		**4,772.00**	**238.60**	**2,180.59**							**982.79**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

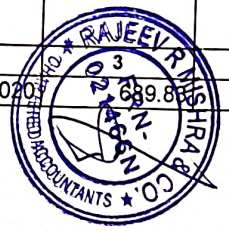
Name of Asset Computer and printers
Group of asset Computers and data processing units
Useful Life (In Years) 5.00
Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Computer and printers	05/03/2021	490.00	24.50	260.18		1825.00	392.00	1433.00	365.00	45.07	117.26
Total		**490.00**	**24.50**	**260.18**							**117.26**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Stablizer
Group of asset Electrical Installations and Equipment
Useful Life (In Years) 5.00
Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Stablizer	15/12/2020	689.85	34.49	328.86		1825.00	472.00	1353.00	365.00	45.07	148.22



SATYABHAWANI PLAZA BUILDCON PRIVATE LIMITED
RAJE GOATH, MANIGACHI, DARBHANGA, DARBHANGA-847422
CIN : U45309BR2018PTC037374

(F.Y. 2022-2023)

Total		**689.83**	**34.49**	**328.86**							**148.22**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Air Conditor
Group of asset Plant and Machinery

Useful Life (In Years) 5.00
Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
AC	24/10/2022	360.00	18.00			1825.00	0.00	1825.00	159.00	45.07	70.68
Total		**360.00**	**18.00**								**70.68**

*** Depreciation rate = (1-((residual value/wdv as on 31.3.2022)raise to power 1/remaining useful life in years)))*100**

RAJEEV R MISHRA & CO. CHARTERED ACCOUNTANTS FRN. 021886N

Note No. 9(a) Loans and advances : Other loans and advances: Advance to Other

₹ in hundred

Particulars	As at 31st March 2023	
	Long-term	Short-term
Advance to other		45,000.00
Total		**45,000.00**

Note No. 16 Value of import and indigenous material consumed

₹ in hundred

Particulars	Unit of Measurement	31st March 2023		31st March 2022	
		Value	Quantity	Value	Quantity
Purchase of Material					
Consumption other materials		4,47,947.25		54,695.00	
		4,47,947.25		54,695.00	

₹ in hundred

Particulars	31st March 2023		31st March 2022	
	Value	%to total Consumption	value	%to total Consumption
Purchase of Material				
Imported				
Indigenous	4,47,947.25	100.00	54,695.00	100.00
	4,47,947.25	100.00	54,695.00	100.00

Note No. 21 Earning Per Share

₹ in hundred

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2023	31st March 2022	31st March 2023	31st March 2022
Basic				
Profit after tax (A)	31,774.38	2,282.91	31,774.38	2,282.91
Weighted average number of shares outstanding (B)	20,55,000	8,50,000	20,55,000	8,50,000
Basic EPS (A / B)	1.55	0.27	1.55	0.27
Diluted				
Profit after tax (A)	31,774.38	2,282.91	31,774.38	2,282.91
Weighted average number of shares outstanding (B)	20,55,000	8,50,000	20,55,000	8,50,000
Diluted EPS (A / B)	1.55	0.27	1.55	0.27
Face value per share	10.00	10.00	10.00	10.00



SATYABHAWANI PLAZA BUILDCON PRIVATE LIMITED
RAJE GOATH, MANIGACHI, DARBHANGA, DARBHANGA-847422
CIN : U45309BR2018PTC037374

(F.Y. 2022-2023)

Note number: Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	3.74	8.19	-54.33	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.27	0.10	170.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00		0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.14	0.02	600.00	
(e) Inventory turnover ratio	Turnover	Average Inventory	3.47	0.82	323.17	
(f)Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	2.88	0.00	0.00	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.00	0.00	0.00	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	2.25	0.47	378.72	
(i) Net profit ratio	Net Profit	Net Sales	0.06	0.02	200.00	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.14	0.02	600.00	
(k) Return on Investment			0.00		0.00	

