RUDRA INFRACITY PRIVATE LIMITED

REGST. OFFICE: RAMKRISHNA PATH, ROOP BHAWAN CAMPUS, KRISH SHIV ENCLAVE, EAST BORING CANAL ROAD-01

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

			Figures For the Current Reporting Period 2022-23	Figures For the Previous Reporting Period 2021-22
I.	Revenue from Operations	19	312.68	293.16
II.	Other Income	20	5.65	0.87
III.	**Total Revenue (I + II)**		318.33	294.03
	EXPENDITURE			
IV.	Purchase of Material	21	253.02	126.25
	Change in inventory	22	(46.32)	(0.72)
	Employee Benefit Expenses	23	16.24	26.41
	Financial Charges	24	48.75	42.33
	Depreciation		0.16	0.16
	Administrative and Other Expenses	25	32.52	86.19
	Total Expenses		304.36	280.62
V.	**Net Profit before Exceptional and Extraordinary Items & Tax (III - IV)**		13.96	13.41
VI.	**Exceptional Items**		-	-
VII.	**Profit Before Extraordinary Items & Tax (V - VI)**		13.96	13.41
VIII.	**Extraordinary Items**			-
IX.	**Profit Before Tax (VII - VIII)**		14.00	13.00
X.	**Tax Expense**		3.50	3.25
	(1) Current Tax		0.02	0.02
	(2) Deferred Tax		10.45	10.14
XI.	**Profit for the Period from Continuing Operations (IX - X)**		-	-
XII.	**Profit from Discontinuing Operations**		-	-
XIII.	**Tax Expense of Discontinuing Operations**		-	-
XIV.	**Profit from Discontinuing Operations (After Tax) (XII-XIII)**			
XV.	**Profit for the Period (XI + XIV)**		10.45	10.14
XVI	**Earnings per Equity Share**		9.09	101.41
	(1) Basic		-	-
	(2) Diluted			

Significant Accounting Policies and Notes to the Accounts 25

The notes referred to above form an integral part of the profit and loss account

As per our report attached

For RUDRA INFRACITY PRIVATE LIMITED

V SAH & CO,
Chartered Accountants
FRN : 030633c

V. SAH & CO. FRN: 030633C PATNA CHARTERED ACCOUNTANTS

CA Vishal Kumar
MRN : 449393
Udin : 23449393BGQTSD2351

Director
Sd/-
Rajesh Kumar

Director
Sd/-
Pinki kumari

PATNA
DATE: Sep 09th, 2023

RUDRA INFRACITY PRIVATE LIMITED
GST. OFFICE: RAMKRISHNA PATH, ROOP BHAWAN CAMPUS, KRISH SHIV ENCLAVE, EAST BORING
BALANCE SHEET AS AT 31ST MARCH 2023

Particulars	Note No.	Figures as at the End of Current Reporting Period 2022-23	Figures as at the End of Previous Reporting Period 2021-22
I. EQUITY AND LIABILITIES			
(1) *Shareholders' Funds*			
(a) Share Capital	1	115.00	10.00
(b) Reserves and Surplus	2	68.69	58.24
(c) Money Received Against Share Warrant			
(2) *Share Application Money Pending Allotment*	3		
(3) *Non-Current Liabilities*			
(a) Long -Term Borrowings	4	18.84	32.67
(b) Deferred Tax Liabilities (Net)		0.01	0.02
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
(4) *Current Liabilities*			
(a) Short -Term Borrowings	5	673.46	442.24
(b) Trade Payables	6	41.34	281.37
(c) Other Current Liabilities	7	0.15	0.15
(d) Short -Term Provisions	8	3.81	3.75
TOTAL RS.		**921.00**	**828.00**
II. ASSETS			
(1) *Non-Current Assets*			
(a) Fixed Assets			
(i) Tangible Assets	9	0.81	0.98
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-Current Investments	10	5.61	5.61
(c) Deferred Tax Assets(Net)	11	-	-
(d) Long -Term Loans & Advances	12	-	-
(e) Other Non-Current Assets	13	-	-
(2) *Current Assets*			
(a) Current Investments		-	-
(b) Inventories	14	69.99	23.67
(c) Trade Receivables	15	809.13	789.75
(d) Cash and Cash Equivalents	16	1.50	2.33
(e) Short-Term Loans & Advances	17	34.25	6.10
(f) Other Current Assets	18	-	-
		914.87	821.85
TOTAL RS.		**921.00**	**828.00**
Significant Accounting Policies and Notes to the Accounts	25	-	-

The Notes referred to above form an integral part of the Balance Sheet

As per our report attached

For RUDRA INFRACITY PRIVATE LIMITED

V SAH & CO,
Chartered Accountants
FRN : 030633c

CA Vishal Kumar
MRN : 449393
Udin : 23449393BGQTSD2351

V. SAH & CO. FRN: 030633C PATNA CHARTERED ACCOUNTANTS

Director — Rajesh Kumar

Director — Pinki kumari

PATNA
DATE: Sep 09th, 2023

RUDRA INFRACITY PRIVATE LIMITED
Notes on Financial Statements for the Year ended 31st March,2023

The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation

1. SHARE CAPITAL	As at 31.03.2023	As at 31.03.2022
Authorised Share Capital:		
10000 (P.Y.10000) Equity Shares of Rs. 100/- each.	120.00	10.00
	120.00	10.00
Issued, Subscribed and Paid up Capital:		
10000 (P.Y.10000) Equity Shares of Rs. 100/- each fully paid up	115.00	10.00
TOTAL	115.00	10.00

1.1 The details of Shareholders holding more than 5% shares :

	As at 31.03.2023		As at 31.03.2022	
Name of the Shareholder	No. of Shares	% held	No. of Shares	% held
Rajesh kumar	1.04	90.00%	0.06	55.00%
Pinki Kumari	0.12	10.00%	0.05	45.00%

1.2 The reconciliation of the number of shares outstanding is set out below :

Particulars	As at 31.03.2023 No. of Shares		As at 31.03.2022 No. of Shares	
Equity Shares at the beginning of the year		0.10		0.10
Add : Shares issued during the year		1.05	0	
Less : Shares cancelled on buy back of Equity Shares	0		0	
Equity Shares at the end of the year	1.15		0.10	

2. RESERVE & SURPLUS	As at 31.03.2023	As at 31.03.2022
Surplus as per Statement of Profit and Loss Account		
As per last Balance Sheet	58.24	48.21
Add: Profit for the year	10.45	10.04
	68.69	58.24
Less: Appropriations	0.00	0.00
TOTAL	68.69	58.24

V. SAH & CO. CHARTERED ACCOUNTANTS FRN 000633C PATNA

RUDRA INFRACITY PRIVATE LIMITED

REGST. OFFICE: RAMKRISHNA PATH, ROOP BHAWAN CAMPUS, KRISH SHIV ENCLAVE, EAST BORING CANAL ROAD-01

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH, 2023

	Current Year 2022-23	Previous Year 2021-22
4 Non Current Liabilities		
Long Term Borrowings		
Secured Loan		
Canara bank Term Loan(00107)	12.59	16.66
Covid loan from canara bank (0006)	6.24	12.23
Canara bank working capital(0002)	-	3.78
	18.84	**32.67**
5 Short -Term Borrowings		
CC AC with Canara Bank(0030)	393.06	442.24
CC AC with Canara Bank(1953)	280.39	-
	673.46	**442.24**
6 Trade Payables		
Trade Payables For Goods	41.34	281.37
	41.34	**281.37**
7 Other Current Liabilities		
Security Deposit	-	-
Audit Fee Payable	0.15	0.15
	0.15	**0.15**
8 Short Term Provisions		
Provision for Tax	3.81	3.75
	3.81	**3.75**
9 Tangible Assets		
10 Non-Current Investments	5.61	5.61
	5.61	**5.61**
11 Deferred Tax Assets	-	-
	-	**-**
12 Long- Term Loans & Advances	-	-
	-	**-**
13 Other Non Current Assets		
	-	**-**
14 Inventories		
Stock In Trade	69.99	23.67
	69.99	**23.67**
15 Trade Receivables		
Trade Receivables	809.13	789.75
	809.13	**789.75**
16 Cash & Bank Balances		
Canara Bank- 0215	0.01	0.84
Cash in Hand	1.49	1.49
	1.50	**2.33**
17 Short-Term Loans & Advances		
(i) Advances recoverable in Cash or Kind		
a) Advances to Suppliers	19.65	4.15
b) Advances to others	14.60	1.95
	34.25	**6.10**
18 Other Current Assets	-	-
	-	**-**

As per our report attached

PATNA
DATE: Sep 09th, 2023

V. SAH & CO. CHARTERED ACCOUNTANTS FRN: 030633C PATNA

For RUDRA INFRACITY PRIVATE LIMITED

Director — Rajesh Kumar

Director — Pinki kumari

RUDRA INFRACITY PRIVATE LIMITED

REGST. OFFICE: RAMKRISHNA PATH, ROOP BHAWAN CAMPUS, KRISH SHIV ENCLAVE, EAST BORING CANAL ROAD-01

SCHEDULE TO THE PROFIT & LOSS ACCOUNT

		Current Year 2022-23	Previous Year 2021-22
19	**Revenue from operations**		
		312.68	293.16
		-	-
		312.68	**293.16**
20	**Other Income**		
		5.65	0.87
		5.65	**0.87**
21	**Purchase of Materials**		
		253.02	126.25
		253.02	**126.25**
22	**Change in inventories**		
	Inventory at the End	69.99	23.67
	Inventory at the beginning	23.67	22.95
	(net increase or decrease)	**(46.32)**	**(0.72)**
23	**Employee Benefit Expense**		
	Salaries & Wages	14.72	18.56
	Staff Welfare	1.52	7.85
	Staff Incentive	-	-
		16.24	**26.41**
24	**Finance Charges**		
		47.23	39.11
	Bank interest	1.52	3.22
	Bank Charges		
		48.75	**42.33**
25	**Administrative and Other Expense**		
	Director's Remuneration	6.00	6.00
	Electricity & Other Fuel Expenses	1.23	4.15
	Freight & Cartage Expenses	1.88	4.80
	Boring Charges	1.81	7.45
	Advertisement & Publicity	0.12	1.85
	Audit Fee	0.15	0.15
	Repairs & Maintenances	0.24	1.20
	Travelling & Conveyance Expenses	1.20	1.15
	Labour & Wages Sub contractor	12.61	39.06
	Consultancy Charges	0.16	1.65
	Legal & Accounting Charges	0.68	0.65
	Loading & Unloading Charges	0.90	1.67
	Machine Hire Charges	3.10	11.12
	Telephone & Mobile Expenses	1.26	1.25
	Generator Expenses	1.07	1.05
	Miscelleneous Site expenses	0.12	2.99
		32.52	**86.19**

For RUDRA INFRACITY PRIVATE LIMITED

As per our report attached

Director — Director

PATNA
DATE: Sep 09th, 2023

Rajesh Kumar — Pinki kumari

V. SAH & CO. CHARTERED ACCOUNTANTS FRN 030633C PATNA

RUDRA ELECTRICITY PRIVATE LTD

DEPRECIATION CHART FOR F. Y. 2022-23

(Amount in ₹)

Depreciation As Per Companies Act 2013

Name of the Asset	GROSS BLOCK				DEPRECIATION						NET BLOCK		Useful Life
	01.04.2022	Additions	Deletions/ Adjustment	31.3.2022	01.04.2022	on op. balance	On Additions	Deletions/ Adjustment	Dep for the year	Total Accumulated Depreciation 31.03.2023	31.03.23	31.03.22	In Years
Furniture & Fixture	208,194.00	-	-	208,194.00	181,311.24	5,734.13	-	-	5,734.15	187,045.39	21,148.61	26,882.76	10
Plant & Machinery	920,000.00	-	-	920,000.00	252,335.07	10,719.60	-	-	10,719.60	263,054.67	56,945.33	67,664.93	10
Computer	65,230.00	-	-	65,230.00	61,968.00	-	-	-	-	61,968.00	3,262.00	3,262.00	5
Total	993,424.00	-	-	993,424.00	495,614.31	16,453.73	-	-	16,453.75	512,068.06	81,355.94	97,809.69	
Previous Year (2018-19	-	-	-	-	-	-				-	-	-	

V SAH & CO. CHARTERED ACCOUNTANTS PATNA

RUDRA INFRACITY PRIVATE LTD

DEPRECIATION CHART FOR INCOME TAX RULE F. Y. 2022-23

PARTICULAR	AMOUNT	RATE		TOTAL	DEP		TOTAL
Furniture & Fixture	26882.75906	10%		26882.75906	2688.275906		24194.48316
Plant & Machinery	67664.9325	15%		67664.9325	10149.73988		57515.19263
Computer	3262	40%		3262	1304.8		1957.2
TOTAL	97809.69157			97809.69157	14142.81578		83666.87579

V. SAH & CO. CHARTERED ACCOUNTANTS FRN: 010633C PATNA