SAMEER INFRA PROJECTS PVT. LTD.

Rental Flat No. 55, Kankarbagh Colony,
Lohiya Nagar, Patna - 800 020

BALANCE SHEET AS ON 31ST MARCH, 2023

(In Rs.)

Particulars	Note No.	As on 31.03.2023 (Amount)	As on 31.03.2022 (Amount)
I. EQUITY AND LIABILITIES			
1. SHAREHOLDER'S FUNDS			
a. Share Capital	1	200,000.00	200,000.00
b. Reserves & Surplus	2	(4,544,754.07)	(4,799,669.07)
c. Money received against share warrants			
2. SHARE APPLICATION MONEY PENDING ALLOTMENT			
3. NON - CURRENT LIABILITIES			
a. Long - term borrowing		-	-
b. Deferred tax liabilities (Net)		-	-
c. Other Long term liabilities		-	-
d. Long-term provisions		-	-
4. CURRENT LIABILITIES & PROVISION			
a. Short term borrowing	3	-	-
b. Trade payable	4	-	-
c. Short term provision	5	89,565.00	-
d. Other Current Liabilities	6	59,591,180.00	54,080,948.00
Total :		55,335,990.93	49,481,278.93
II.ASSETS			
1. NON CURRENT ASSETS			
(a) FIXED ASSETS		-	-
(i) Tangible assets		-	-
(ii) Intangible assets		-	-
(iii) Capital work - in - progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments			
(c) Deferred tax assets (net)		-	-
(d) Other non current assets			
(e) Long - term loan advance		-	-
2. CURRENT ASSETS			
(a) Current investments			
(b) Inventories		54,864,198.36	48,567,862.13
(c) Trade receivables	7	-	-
(d) Cash and cash equivalents	8	329,178.57	770,802.80
(e) Short-term loans and advances		-	-
(f) Other current assets	9	142,614.00	142,614.00
Total :		55,335,990.93	49,481,278.93
NOTES FORMING PART OF ACCOUNTS	16	**0.00**	**0.00**

Notes (1 to 6 & 8) refered to above form an integral part of the Balance Sheet

As per our attached report of even date.

For **NIRUPAM & ASSOCIATES**
Chartered Accountants

Place : Patna
Date : 20.09.2023

(KR. AKASH SINGH)
Partner
M.No. 421411

For **SAMEER INFRA PROJECTS PVT. LTD.**

SAMEER INFRA PROJECTS PVT. LTD.
Director
DIRECTOR

SAMEER INFRA PROJECTS PVT. LTD.
Director
MANAGING DIRECTOR

SAMEER INFRA PROJECTS PVT. LTD.

Rental Flat No. 55, Kankarbagh Colony,
Lohiya Nagar, Patna - 800 020

NOTES FORMING PART OF THE ACCOUNTS

Particulars	As on 31.03.2023 (Amount)	As on 31.03.2022 (Amount)
		(In Rs.)

NOTE - 1

A) Details of Authorised, Issued, Subscribed & Paid up Share Capital

SHARE CAPITAL

Authorised:		
(5,000 equity shares of Rs.100/- each)	500,000.00	500,000.00
Issued, Subscribed & Paid-up:		
(2,000 equity shares of Rs.100/- each fully paid-up in cash)	200,000.00	200,000.00
Total :	200,000.00	200,000.00

B) Number of shares outstanding as at 30TH JUNE, 2023

Particulars	Equity Shares	
	Number	Rs.
Shares outstanding at the beginning of the year	2,000	200,000
Shares Issued during the year	-	-
Shares issued dut to issue of ESOP's	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	**2,000**	**200,000**

C) Shareholders holding more than 5% of the Share Capital

Name of Shareholder	As at 31 st March 2023	
	No. of Shares held	% of Holding
Ravi Abhishek	**900**	45.00%
Chetan Sameer	**500**	25.00%
Tanushree Roy Choudhary	**300**	15.00%
Putul Jaiswal	**300**	15.00%
Total	**2,000**	**100%**

D) Shares alloted pursuant to contract for consideration other than cash, bonus shares & Shares bought back

Particulars	Year (Aggregate No. of Shares) 2022-23
Equity Shares :	
Fully paid up pursuant to contract(s) without payment being received in cash	-
Fully paid up by way of bonus shares	-
Shares bought back	-

NIRUPAM & ASSOCIATES ★ Chartered Accountants ★ FRN:3[illegible]575E Patna (Bihar)

SAMEER INFRA PROJECTS PVT. LTD.

Rental Flat No. 55, Kankarbagh Colony,
Lohiya Nagar, Patna - 800 020

NOTES FORMING PART OF THE ACCOUNTS

(In Rs.)

Particulars	As on 31.03.2023 (Amount)	As on 31.03.2022 (Amount)
NOTE - 2		
RESERVES & SURPLUS		
Opening Balance		
(+) Net Profit/(Net Loss) For the current year	(4,544,754.07)	(4,799,669.07)
Closing Balance	-	-
Total :	(4,544,754.07)	(4,799,669.07)
NOTE - 3		
SHORT TERM BORROWINGS		
Loan from Bank	-	-
	-	-
Total :	-	-
NOTE - 4		
OTHER CURRENT LIABILITIES		
Creditors	-	-
Advance received from customer	59,547,580.00	54,037,348.00
Audit Fee	23,600.00	23,600.00
Accounting charges	20,000.00	20,000.00
Other		
Total :	59,591,180.00	54,080,948.00
NOTE - 5		
SHORT TERM PROVISION		
Provision		
Audit Fee	-	-
	-	-
Total :	-	-
NOTE - 6		
OTHER CURRENT LIABILITIES		
Other		
Directors Salary	-	-
	-	
Total :	-	-

NIRUPAM & ASSOCIATES
FRN:32[illegible]5F
Patna (Bihar)
Chartered Accountants

SAMEER INFRA PROJECTS PVT. LTD.

Rental Flat No. 55, Kankarbagh Colony,
Lohiya Nagar, Patna - 800 020

NOTES FORMING PART OF THE ACCOUNTS

(In Rs.)

Particulars	As on 31.03.2023 (Amount)	As on 31.03.2022 (Amount)
NOTE - 7		
INVENTORIES		
Raw materials	-	-
Work -in -progress	54,864,198.36	48,567,862.13
	54,864,198.36	48,567,862.13
NOTE - 7		
TRADE RECEVABLE		
Sundry debtors	-	-
Total :	-	-
NOTE - 8		
CASH & BANK BALANCES		
Cash at Bank	314,977.55	756,601.78
Cheque-in-hand	-	-
Cash-in-hand		
Cash	14,201.02	14,201.02
Total :	329,178.57	770,802.80
NOTE - 9		
OTHER CURRENT ASSETS		
Advance for work	142,614.00	142,614.00
Advance to other	-	-
Total :	142,614.00	142,614.00

NIRUPAM & ASSOCIATES
FRN: [illegible]575E
Patna (Bihar)
Chartered Accountants

SAMEER INFRA PROJECTS PVT. LTD.

Rental Flat No. 55, Kankarbagh Colony,
Lohiya Nagar, Patna - 800 020

NOTES FORMING PART OF THE ACCOUNTS

(In Rs.)

Particulars	As on 31.03.2023 (Amount)	As on 31.03.2022 (Amount)
NOTE - 10		
SALES		
Sales (Liecence)	-	-
Sales (Export)	-	-
Sales of products	22,744,600.00	-
Total :	22,744,600.00	-
NOTE - 11		
OTHER INCOME		
Other Income	-	-
	-	-
NOTE - 12		
COST OF MATERIALS CONSUMED		
Purchase of Materials	10,781,482.00	4,482,789.00
Less : Closing stock	-	-
Total :	10,781,482.00	4,482,789.00
NOTE - 13		
CHANGE IN INVENTORIES IN STOCK IN TRADE		
Closing stock	54,864,198.36	48,567,862.13
Less : Opening stock	48,567,862.13	35,050,548.80
	-	-
Total :	6,296,336.23	13,517,313.33
NOTE - 14		
EMPLOYEE BENEFIT EXPENSES		
Employee salary	4,128,824.00	2,512,000.00
Director salary	600,000.00	600,000.00
Total :	4,728,824.00	3,112,000.00

NIRUPAM & ASSOCIATES
FRN:32[illegible]575E
Patna (Bihar)
Chartered Accountants

NOTE - 15

SELLING & ADMINISTRATIVE EXPENSES

Audit Fees	23,600.00	23,600.00
Telephone and internet Exp	-	24,514.00
Office Expenses	400,828.85	782,521.00
Bank and Other charges	9,220.38	118.00
Power & Fuel	4,505.00	15,481.00
Tour & travelling exp.	-	61,254.00
Architect fee	42,000.00	25,000.00
Repair & Maintenace	-	45,871.00
Labour exp	7,700,000.00	2,125,550.00
Rent	233,500.00	210,000.00
Accounting charges	-	24,000.00
Fine	1,264,000.00	-
Sales and promotion exp.	-	-
Misc exp		0.33
Site expexnses	2,727,500.00	2,952,615.00
Legal fee	489,000.00	
Advertisement exp	291,996.00	130,000.00
Total :	13,186,150.23	6,420,524.33

NIRUPAM & ASSOCIATES
FRN:32[illegible]75E
Patna (Bihar)
Chartered Accountants

SAMEER INFRA PROJECTS PVT. LTD.

Rental Flat No. 55, Kankarbagh Colony,
Lohiya Nagar, Patna - 800 020

NOTE - 16

***Additional Notes forming part of the accounts*:**

1. **SIGNIFICANT ACCOUNTING POLICIES :**

a) Basis of Preparation of financial statements

The financial statements are prepared under the historical cost convention, except stated otherwise, on an accrual and in accordance with the generally accounting principles in India , the applicable mandatory Accounting Standards as notified by the companies(Accounting Standard) Rules,2006 (as amended) and the relevant provisions of the companies Act, 2013.

The financial statements had been prepared and presented as per the requirement of revised schedule VI as notified under the companies Act 2013 with effect from current year. The adoption of revised schedule VI does not have any impact on recognition and measurement principles as consistently followed by the company.

b) Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions considers in the reports amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during this year. The Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are Known / materialize.

c) Fixed Assets

Fixed assets have been depreciated on WDV as per company Act 2013.

d) Revenue Recognition

All revenue and expense are accounted for on accrual basis except as otherwise stated.

e) Inventories

Inventories are valued at the lower of cost and the net realizable value after providing for obsolescence and other losses, where considered necessary. Cost of inventories includes all expenses incurred in bringing the goods to their present location and condition.

f) Security Deposit

Amount of security deposit has been certified by the management.

g) Provisions, Contingent Assets and liabilities

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events, it is probable that there will be an outflow of resources and a reliable estimate can be made of the amount obligation. Contingent assets are neither recognized nor disclosed in the financial statements. Contingent liabilities are not provided for and are disclosed by way of notes.

h) Retirement Benefits

Defined Contribution plan and defined plan in terms of revised accounting standards are not applicable to the company.

i) The company did not GST amount on Sale of Flat.

2. Balance of sundry creditors are subject to formal confirmation.

NIRUPAM & ASSOCIATES
FRN:3[illegible]575E
Patna (Bihar)
Chartered Accountants

3. As required by Accounting Standard 20 issued by the Institute of Chartered Accountants of India, the reporting in respect of Earning Per Share (EPS) is as follows:

Particulars	2021-22
Profit available to Equity Share Holders	254915
Weighted average number of equity share for basic EPS	200,000
Nominal Value of Equity Shares	10.00
Basic earning per Equity Share	12.75

4. Figure has been regrouped & rearranged wherever necessary.

B. Value of imports calculated on C.I.F. basis by the company during the financial year is Rs.Nil.

C. Expenditure in foreign currency by the company during the financial year is Rs.Nil.

Signed herewith from Note 01 to 15
As per our attached report of even date.

For **NIRUPAM & ASSOCIATES**
Chartered Accountants
FRN : 323575E

For and on behalf of the Board
For **SAMEER INFRA PROJECTS PVT. LTD.**

Place : Patna
Date : 20.09.2023

(KR. AKASH SINGH)
Partner
M.No.421411

Director Director

SAMEER INFRA PROJECTS PVT LTD
DIRECTOR

For SAMEER INFRA PROJECTS (P) LTD
Managing Director