M/s Sai Archana Infracon Private Limited

Regd. Office: Janipur Thana Road, Janipur Shivani, Near Patna AIIMS, Patna-801505 (Bihar)

Profit and loss statement for the year ended 31st March 2023

Particulars	Note No.	31.03.2023	31.03.2022
A. Revenue from Operations	18 & 19	-	-
B. Total WIP of Project	24	2,85,48,237.00	1,44,15,577.00
B. Other Income	21	39,400.00	-
C. Total Revenue(A+B)		2,85,87,637.00	1,44,15,577.00
D. Expenses:			
Cost of Materials Consumed			
Purchases of Stock-in-Trade	24	2,77,48,275.00	1,37,29,369.00
Changes in Inventories of Finished Goods		-	-
Employee Benefits Expenses		-	-
Finance Costs	22	6,68,545.00	5,70,840.00
Depreciation and Amortization Expenses	20	256.00	118.00
Other Expenses	25	820.00	1,107.00
Total Expenses	23	1,17,048.00	78,401.00
E. Profit before Exceptionary Items and Tax (C-D)		2,85,34,944.00	1,43,79,835.00
F. Exceptional Items		52,693.00	35,742.00
G. Profit Before Extraordinary Items and Tax (E-F)		-	-
H. Extraordinary Items		52,693.00	35,742.00
I. Profit Before Tax (G+H)		-	-
J. Tax Expenses:		52,693.00	35,742.00
(1) Current Tax	13,703.00		9,348.00
(2) Deferred Tax (Assets)	3.00	13,700.00	52.00
K. Profit/(Loss) for the period from continuing Operations (I-J)		38,993.00	26,446.00
L. Profit/(Loss) from discontinuing operations		-	-
M. Tax Expenses of Discontinuing Operations		-	-
N. Profit/(Loss) from Discontinuing operations (After Tax) (L-M)		-	-
O. Profit (Loss) for the period (K+N)		38,993.00	26,446.00
P. Earnings per Equity Share:			
1.Basic		0.39	0.26
2.Diluted		-	-

Notes on Accounts as per Schedule "26" Attached.

Signed in terms of our separate report of even date attached.

For Kumar Vivek & Associates
Chartered Accountants

(Anubhav Kumar Singh)
Partner
M.No.:436587
UDIN:23436587BGUMTP1802

KUMAR VIVEK & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA

Sai Archana Infracon Pvt. Ltd

For Sai Archana Infracon Private Limited

Director

(Sunil Kumar)
(Director)
DIN-06864749

Sai Archana Infracon Pvt. Ltd

Director

(Priyanka Devi)
(Director)
DIN-07687401

Place : Patna
Date : 03.09.2023

A) Long Term Trade Receivables	-	-
a) Secured Considered Good		
b) Unsecured Considered Good		
c) Doubtful	-	-
B) Other	-	-
Preliminery Expenses (To the extent not W/O)	-	-
Less: Preliminery Expenses W/O)	-	-
	-	8,000.00
12.Current Investments	-	8,000.00
a) Investments in Equity Instruments	-	-
b) Investments in Preference Shares		
c) Investments in Government or Trust Securities	-	-
d) Investments in Debentures or Bonds	-	-
e) Investments in Mutual funds	-	-
f) Investments in Partnership Firms	-	-
g) Other Current Investments	-	-
FDR with HDFC Bank	-	-
13.Inventories	35,00,000.00	-
a) Raw Materials	35,00,000.00	-
b) Work in Progress	-	-
c) Finished Goods	2,85,48,237.00	1,44,15,577.00
d) Stock in Trade	-	-
e) Stores and Spares	-	-
f) Loose Tools	-	-
g) Others	-	-
14.Trade Receivables	2,85,48,237.00	1,44,15,577.00
a) Secured/Unsecured/Doubtful		
Less: Allowance for Bad debts	-	-
15.Cash and Cash Equivalents	-	-
a) Balances with banks.		
Bank of Baroda, C/A-47190200000082/BARB0YAKUBP	25,451.50	50,000.00
HDFC Bank C/A-50200031221733/HDFC0003961	10,44,874.44	7,89,786.96
Axis Bank C/A-917020086782529/UTIB	3,45,874.25	2,64,455.00
b) Cheques, Drafts in Hands	-	-
c) Cash in Hand (As certified)	1,07,787.31	80,295.00
d) Others	-	-
16.Short Term Loans and Advances	15,23,987.50	11,84,536.96
a) Loans and adv. to Suppliers		
b) Land Owner Advnace (Priyanshu Kumar Sinha)	-	-
c) Land Owner Advnace (Piyush Kumar)	23,00,000.00	23,00,000.00
c) Land Owner Advnace (Suraj Yadav)	5,00,000.00	5,00,000.00
TDS Receivables	1,45,000.00	1,45,000.00
	-	1,415.54
17.Contingent Liabilities and Commitments (to the extent not provided for)	29,45,000.00	29,46,415.54
A) Contingent liabilities		
a) Claims against the Company not acknowledged as debt	-	-
b) Guarantees	-	-
c) Other money for which the company is contingently liable	-	-
B) Commitments	-	-
a) Estimated Amount of Contracts Unexecuted on Capital Account.	-	-
b) Uncalled Liability on Shares and Other	-	-
c) Investments Partly Paid	-	-
d) Other Commitments	-	-
18.Revenue from Operations (for Companies other than a Finance Company)	-	-
a) Revenue from - Sale of Products	-	-
Sale of Services	-	-
b) Other operating revenues	-	-
Less: Excise duty	-	-
19.Revenue from Operations (for finance companies)	-	-
a) FDR Accrued Interest	-	-
b) Other Financial Services	-	-
20.Finance Costs	-	-
a) Interest Expenses (Unsecured Loans)	-	-
b) Other Borrowing Costs	-	-

KUMAR VIVEK & ASSOCIATES PATNA CHARTERED ACCOUNTANTS

	-	-
	256.00	118.00
	256.00	118.00

21.Other Income

a) FDR Accrued interest		
b) Salvage Building Realisation		
c) Surplus on Motor Car Sold	39,400.00	
d) Other Non-Operating Income	-	-
	-	-
	-	-
	39,400.00	-

22.Employee Benefits Expense

a) Salaries and Wages to Staffs	6,20,000.00	5,20,200.00
b) Direct Labour and Wages	-	-
c) Contribution to Provident and Other Funds	-	-
d) Expense on Employee Stock Option Scheme(ESOP)	-	-
e) Staff Welfare Expenses	48,545.00	50,640.00
	6,68,545.00	5,70,840.00

23.Other Expenses

Printing & Stationary	13,450.00	6,588.00
Auditor's Remuneration	18,500.00	15,500.00
Advertisement & Publicity	45,890.00	13,450.00
Miscellaneous Expenses (As Certified)	14,654.00	14,585.00
Telephone & Mobile Expenses	4,880.00	4,220.00
Preliminary Expenses W/off	-	8,000.00
ROC Filling Fees & Expenses	4,800.00	3,600.00
Travelling & Conveyance	14,874.00	12,458.00
	1,17,048.00	78,401.00

24. Work in Progress of Projects/ SAI ARCHANA ENCLAVE, R.K. Puram Danapur, Patna

	31.03.2023	31.03.2022
(A) Material Consumed		
Opening Balance (WIP)	1,44,15,577.00	22,92,573.00
Steel & Iron	49,41,200.00	40,90,688.00
Bricks	5,36,600.00	4,32,000.00
Sand & Stone Chips	18,45,044.00	20,16,727.00
Electrical Goods & items	6,55,480.00	66,000.00
Cement	11,24,840.00	8,92,560.00
Misc. Materials Consumed	13,55,470.00	14,22,130.00
	2,48,74,211.00	1,12,12,678.00
(B) Services Rendered		
Rent Paid (For Site Office)	1,34,000.00	1,34,000.00
Architect Fees	-	-
Municipal Tax	-	-
Site Staff Salary	98,200.00	95,436.00
Electricity/Diesel/Petrol for Generator etc.	86,454.00	85,255.00
Labour Contractor & Direct Wages	25,55,410.00	22,02,000.00
	28,74,064.00	25,16,691.00
Total (A+B)	2,77,48,275.00	1,37,29,369.00
Add: Deemed Revenue Recongnised as per I.T. Act'1961.(Under % completion method @ 06% of remaining WIP of Stock (Tfd. to Balance Sheet)	7,99,962.00	6,86,208.00
	2,85,48,237.00	1,44,15,577.00

Sai Archana Infracon Pvt. Ltd **Sai Archana Infracon Pvt. Ltd**

For Kumar Vivek & Associates
Chartered Accountants

(Anubhav Kumar Singh)
Partner

KUMAR VIVEK & ASSOCIATES * PATNA * CHARTERED ACCOUNTANTS

For Sai Archana Infracon Private Limited

Director

(Sunil Kumar)
(Director)
DIN-06864749

(Priyanka Devi)
(Director)
DIN-07687401

Director

Place : Patna
Date : 03.09.2022