V SAH & CO
CHARTERED ACCOUNTANT

House No 49 , New Atwarpur , Dhalia Road
Kurthaul, Parsa Bazar , Patna 804453

INDEPENDENT AUDITOR'S REPORT

To

The Members of

Rudra Infracity Private Limited.

Report on the Standalone financial statements

We have audited the accompanying standalone financial statements of **Rudra Infracity Private Limited,** which comprises the Standalone Balance Sheet as at **31st** March **2024**, and the Standalone Statement of Profit and Loss for the year ended on 31st March 2024, and notes to the standalone financial statements including a summary of significant accounting policies and other explanatory information.

Auditor Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 March 31, 2024, and profit 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 Standalone 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 standalone financial statements under the provisions of the Companies Act, 2013 and the Rules there under, 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the company as it is an unlisted company.

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Information Other than the Standalone Financial Statement and Auditors Report Thereon.

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the directors' report, but does not include the standalone financial statements and our auditors' report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility 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 and presentation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the management and the Board of Directors 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 the management and the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

That Board of Directors is also responsible for overseeing the company's financial reporting process.



Auditor's Responsibility for the Audit of the Standalone financial statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1) Identify and assess the risks of material misstatement of the standalone 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 an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2) Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Reporting under section 143(3)(i) of the Act, on Internal Financial Control of the companies is not applicable to the company as its come under preview of small company as defined U/s 2(85) of the Companies Act 2013.

3) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.

4) Conclude on the appropriateness of management's and Board of Directors 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 standalone 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.

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5) Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

a. 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.

b. 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.

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 Section 143 (11) of the Act, we report that the said order does not apply to the company because the company is categorized under the following:-

CARO 2020 notification as notified by the Central Govt. us 143(11) of the Companies Act 2013 will not apply to this company as the company is cover under the definition of small company as defined in sec 2(85) of the Companies Act, 2013

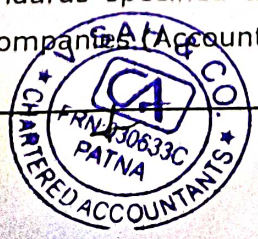
2. (A.) As required by Section 143(3) of the Act, we report that:

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 Standalone Balance Sheet, and the Standalone Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid standalone 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, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f. Reporting on the adequacy of the internal financial controls over financial reporting of the Company and its operating effectiveness is exempted vide notification no. G.S.R.. 583(E).-13.06.17.

(B) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:

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

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

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

d. Omitted

e. i. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

ii. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

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

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

iii. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (e) (i) and (ii) contain any material mis-statement.

f. The Company has not declared or paid any dividend during the year. Hence, the Company is not required to comply with the provision of the Section 123 of the Act.

g. According to the information and explanations given to us, the books of account are entirely maintained in electronic mode but audit trail function has not been enabled in reporting year.

h. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

The Provisions of section 197(16) as amended read with schedule V to the Act are applicable only to the public companies. Accordingly, reporting under Section 197(16) of the Act, as amended is not applicable to the company.

For **V SAH & CO.**
Chartered Accountants
(Registration No.– 030633C)

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

CA VISHAL KUMAR
Proprietor
M No. – 449393
UDIN No : 24449393BKCFTY4336
Dated: 02.09.2024
Place: Patna

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, 2024

			Figures For the Current Reporting Period 2023-24	Figures For the Previous Reporting Period 2022-23
I.	Revenue from Operations	19	31,135,383.48	31,267,601.67
II.	Other Income	20	427,500.00	565,015.00
III.		Total Revenue (I + II)	31,562,883.48	31,832,616.67
	EXPENDITURE			
IV.	Purchase of Material	21	31,347,187.55	25,301,568.00
	Change in inventory	22	(14,030,864.00)	(4,632,136.00)
	Employee Benefit Expenses	23	1,680,000.00	1,624,000.00
	Financial Charges	24	7,852,104.00	4,875,061.00
	Depreciation		16,267.65	16,453.75
	Administrative and Other Expenses	25	3,288,340.00	3,251,501.00
	Total Expenses		30,153,035.20	30,436,447.75
V.	Net Profit before Exceptional and Extraordinary Items & Tax (III - IV)		1,409,848.28	1,396,168.92
VI.	Exceptional Items		-	-
VII.	Profit Before Extraordinary Items & Tax (V - VI)		1,409,848.28	1,396,168.92
VIII.	Extraordinary Items			-
IX.	Profit Before Tax (VII - VIII)		1,409,848.00	1,396,169.00
X.	Tax Expense			
	(1) Current Tax		352,462.00	349,042.25
	(2) Deferred Tax		2,305.59	2,259.06
XI.	Profit for the Period from Continuing Operations (IX - X)		1,055,080.69	1,044,867.61
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)		1,055,080.69	1,044,867.61
XVI	Earnings per Equity Share			
	(1) Basic		9.17	9.09
	(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

V SAH & CO,
Chartered Accountants
FRN : 030633c

CA Vishal Kumar
MRN : 449393
Udin : 24449393BKCFTY4336

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

For RUDRA INFRACITY PRIVATE LIMITED
Cin : U45200BR2014PTC022019

Director
Rajesh Kumar
Din : 03034114

Director
Pinki Kumari
Din : 06844512

PATNA
DATE: SEP 02nd , 2024

RUDRA INFRACITY PRIVATE LIMITED
REGST. OFFICE: RAMKRISHNA PATH, ROOP BHAWAN CAMPUS, KRISH SHIV ENCLAVE, EAST BORING
BALANCE SHEET AS AT 31ST MARCH 2024

Particulars	Note No.	Figures as at the End of Current Reporting Period 2023-24	Figures as at the End of Previous Reporting Period 2022-23
I. EQUITY AND LIABILITIES			
(1) *Shareholders' Funds*			
(a) Share Capital	1	11,500,000.00	11,500,000.00
(b) Reserves and Surplus	2	7,924,307.52	6,869,226.83
(c) Money Received Against Share Warrant			
(2) *Share Application Money Pending Allotment*	3		
(3) *Non-Current Liabilities*			
(a) Long -Term Borrowings	4	962,966.00	1,883,541.65
(b) Deferred Tax Liabilities (Net)		589.00	1,169.00
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
(4) *Current Liabilities*			
(a) Short -Term Borrowings	5	67,638,752.62	67,345,837.00
(b) Trade Payables	6	9,810,600.00	4,134,294.00
(c) Other Current Liabilities	7	15,000.00	15,000.00
(d) Short -Term Provisions	8	385,200.00	380,600.00
TOTAL RS.		98,237,415.00	92,129,668.00
II. ASSETS			
(1) *Non-Current Assets*			
(a) *Fixed Assets*			
(i) Tangible Assets	9	30,365,088.29	81,355.94
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets under Development		-	-
(b) *Non-Current Investments*	10	512,800.00	561,000.00
(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	21,030,000.00	6,999,136.00
(c) Trade Receivables	15	45,800,580.00	80,912,554.00
(d) Cash and Cash Equivalents	16	206,047.00	150,322.29
(e) Short-Term Loans & Advances	17	322,900.00	3,425,300.00
(f) Other Current Assets	18	-	-
		67,359,527.00	91,487,312.29
TOTAL RS.		98,237,415.00	92,129,668.00
Significant Accounting Policies and Notes to the Accounts	25	-	-

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

For RUDRA INFRACITY PRIVATE LIMITED
Cin : U45200BR2014PTC022019

V SAH & CO,
Chartered Accountants
FRN : 030633c

CA Vishal Kumar
MRN : 449393
Udin : 24449393BKCFTY4338

Director
Rajesh Kumar
Din : 03034114

Director
Pinki Kumari
Din : 06844512

PATNA
DATE: SEP 02nd , 2024

RUDRA INFRACITY PRIVATE LIMITED

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

NOTES ANNEXED TO AND FORMING INTEGR AL PART OF THE FINANCIAL STATEMENT For the year Ended on 31st March 2024

Note No. : 1

A) Significant Accounting Policies :

a. Disclosure pertaining to Small and Medium Sized Company

The Company is a Small and Medium Sized Company (SMC) as defined in the general instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

b. Basis of Preparation of Financial Statement

The financial statements have been prepared and presented under historical cost convention on accrual basis and in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013, read with Companies (Accounting Standard) Rules, 2021 and the relevant provisions of the companies Act, 2013 in respect of exemption given to SMC companies. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year subject to amendments if any.

c. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are bases upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between actual results and estimates are recognised in the period in which results are known/ materialized. Depending upon the total Income of the company the board decided that the figure appearing in the Financial Statements shall be rounded off to the extent ₹ "Actual", unless otherwise stated.

d. Government Grants

Any government grant is recognised when there is reasonable assurance of its receipt. A capital grant relating to specific assets is reduced from the gross value of the fixed assets and capital grant for Project Capital Subsidy is credited to Capital Reserve. Revenue grant is recognised in the Statement of Profit & Loss in the year of receipts. .

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e. Property, Plant & Equipment

Tangible Assets

(a) Property, plant and equipment are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any.

(b) Depreciation on property, plant & equipment has been provided on written down value method in accordance with the provisions of Schedule II of the Companies Act, 2013. Depreciation on addition/ deduction of assets during the year is provided on prorata basis. Depreciation is calculated using the reducing balance method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

(C) Depreciation on addition of tangible assets, if any, calculated on the basis of rate given in Schedule II of the Companies Act 2013 as per details given below: -

Class of assets	Estimated useful life (in years)	Rate of Depreciation
As per Schedule		

Intangible Assets

Intangible property, plant and equipment are capitalised where it is expected to provide future enduring economic benefits and amortized on a straight line basis.

The Costs are capitalised in the year in which the relevant intangible asset is implemented for use.

Class of assets	Estimated useful
NIL	NIL

f. Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss as and when it arises. Impairment loss recognised in prior years is reversed when there is an indication that impairment loss recognised for the asset no longer exists or may have decreased.

g. Classification of Assets and liabilities as Current and Non-Current

All assets and liabilities are classified as current or non-current as per the Group's normal operating cycle and other criteria set out in the Companies Act, 2013. The nature of products in 12 months business has been considered for the classification of "current" "non-current" assets and liabilities.

h. Investments

Investments are classified as Current and Non-Current. Current Investments are those investments which are readily realizable, and are to be held not more than one year from the date of investment. All other investments are classified as long-term investments.

Non-Current Investments are stated at cost determined for each category of investments.

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i. Inventories

The Company has inventory of Rs. 293449 existed during the period under audit.All trading goods are valued at lower of cost and net realizable value. Cost of inventories is determined on first in first out basis. Scrap is valued at net realizable value. Net realizable value is the estimated selling price in the ordinary course of business.

j. Revenue Recognition :

Revenue Income from Main Business activity.

Revenue Income from main business activity that is Construction activity and other is recognised on due basis as and when all the significant risks and rewards of ownership of the goods and services have been passed to the buyer, usually on delivery of the goods and competion of services.

Revenue from other services is recognised as and when they are rendered or earned. Interest income is recognised on time proportion basis.

k. Depreciation/ Amortization

Depreciation on Fixed Assets has been provided on Written Down Value method in accordance with the provisions of Schedule II of the Companies Act, 2013. Depreciation on addition/ deduction of assets during the year is provided on prorata basis.

Leasehold assets are to be amortized in equal installments over the period of lease.

k. Deferred Tax Assets/ Liability

Current tax is determined as the amount of tax payable in respect of taxable income for the current accounting period in accordance with the provisions of the I. Tax Act, 1961.

Deferred income tax is recognized, subject to the consideration of prudence, on timing difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods, using the Tax rates and laws that are applicable as on the Balance Sheet Date. Deferred tax assets are not recognized on unabsorbed depreciation and carry forward of losses unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

l. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimates in measurement are recognised in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered probable.

Contingent liabilities are not recognised but are disclosed in the financial statements. Claims against the Group where the possibility of materialization is remote are not considered as contingent liabilities. Contingent assets are neither recognised not disclosed in the financial statements.



m Earning per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to the equity shareholders by the number of equity shares outstanding during the period.

n. Accounting of Modvat

o. Preliminary Expenditure

Preliminary expenditure are to be amortized over a period of 5 years in equal installments commencing from the year of commercial production.

p. Duties, taxes and cess

Duties, taxes and cess which are subsequently recoverable from taxing authorities are accounted for separately as advance payments and is adjusted towards duties, taxes and cess payable on sales.

q. Related Party Disclousers

The disclosure in respect of Tranjactions related with related party is given in separate schedule and it will valued and incurred at arms length price. The Remuneration paid to directors are based upon the company performance and decision taken in Board Meetings . During the year no remunearation paid to director.

r. The management has so certified and on that basis it has been taken that

i. Cash balance as on 31.03.2024 further the same has been taken on the basis of books of account and physically verified by the management as per certification issued by them.

ii. None of the directors of the company is disqualified from being appointed as directors as per Companies Act, 2013

iii. Part of the expenses not supported with third party vouchers has been considered as business expenses on the basis of management certification considering the nature of expenses.

iv. No personal expenses of Managing Director, Director and employees of the company has been charged to the revenue account, other than those payable under contractual obligation.

v. The closing balance of sundry creditors is not certified by third party confirmation letter, the same has been considered as payable at par on the basis of management certification.

vi. The trade payable as existed at the end of the year can't be further classified as "Dues to Micro & Small" and "Other Payable" as the relevant information not available on purchase invoice/bill of respective company/firm/organization .

Vii Management have esponsibility to effectively comply with Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 (hereinafter referred as "the Account Rules") states that every company which uses accounting software for maintaining its books of account, shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in the books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled. Thus, it is the Management primarily responsible for the selection of the appropriate accounting software for ensuring compliance with applicable laws and regulations (including those related to the retention of edit logs). But,Company have not maintained audit trail in their accounting software in reporting audit period.

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

RUDRA INFRACITY PRIVATE LIMITED
Notes on Financial Statements for the Year ended 31st March,2024

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

1. SHARE CAPITAL	As at 31.12.2024	As at 31.03.2023
Authorised Share Capital:		
120000 (P.Y.120000) Equity Shares of Rs. 100/- each.	12000000.00	12000000.00
	12000000.00	12000000.00
Issued, Subscribed and Paid up Capital:		
115000 (P.Y.115000) Equity Shares of Rs. 100/- each fully paid up	11500000.00	11500000.00
TOTAL	11500000.00	11500000.00

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

Name of the Shareholder	As at 31.12.2024 No. of Shares	% held	As at 31.03.2023 No. of Shares	% held
Rajesh kumar	103500	90.00%	103500	90.00%
Pinki Kumari	11500	10.00%	11500	10.00%

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

Particulars	As at 31.12.2024 No. of Shares	As at 31.03.2023 No. of Shares
Equity Shares at the beginning of the year	115000	10000
Add : Shares issued during the year		105000
Less : Shares cancelled on buy back of Equity Shares	0	0
Equity Shares at the end of the year	115000	115000

2. RESERVE & SURPLUS	As at 31.12.2024	As at 31.03.2023
Surplus as per Statement of Profit and Loss Account		
As per last Balance Sheet	6869226.83	5824359.22
Add: Profit for the year	1055080.69	1044867.61
	7924307.52	6869226.83
Less: Appropriations	0.00	0.00
TOTAL	7924307.52	6869226.83

V SAH & CO. CHARTERED ACCOUNTANTS FRN 030633C 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 2024

	Current Year 2023-24	Previous Year 2022-23
4 Non Current Liabilities		
Long Term Borrowings		
Secured Loan		
Canara bank Term Loan(00107)	962,966.00	1,259,267.00
Covid loan from canara bank (0006)	-	624,274.65
		-
	962,966.00	**1,883,541.65**
5 Short -Term Borrowings		
CC AC with Canara Bank(0030)	39,276,600.00	39,306,370.00
CC AC with Canara Bank(1953)	28,362,152.62	28,039,467.00
	67,638,752.62	**67,345,837.00**
6 Trade Payables		
Trade Payables For Goods	9,810,600.00	4,134,294.00
	9,810,600.00	**4,134,294.00**
7 Other Current Liabilities		
Security Deposit	-	-
Audit Fee Payable	15,000.00	15,000.00
	15,000.00	**15,000.00**
8 Short Term Provisions		
Provision for Tax	385,200.00	380,600.00
	385,200.00	**380,600.00**
9 Tangible Assets		
10 Non-Current Investments	512,800.00	561,000.00
	512,800.00	**561,000.00**
11 Deferred Tax Assets	-	-
	-	-
12 Long- Term Loans & Advances	-	-
	-	-
13 Other Non Current Assets		
14 Inventories	-	-
Stock In Trade	21,030,000.00	6,999,136.00
	21,030,000.00	**6,999,136.00**
15 Trade Receivables		
Trade Receivables	45,800,580.00	80,912,554.00
	45,800,580.00	**80,912,554.00**
16 Cash & Bank Balances		
Canara Bank- 0215		
Cash in Hand	534.00	902.29
	205,513.00	149,420.00
	206,047.00	**150,322.29**
17 Short-Term Loans & Advances		
(i) Advances recoverable in Cash or Kind		
a) Advances to Suppliers		
b) Advances to others	210,300.00	1,965,000.00
	112,600.00	1,460,300.00
	322,900.00	**3,425,300.00**
18 Other Current Assets		
	-	-
	-	-

As per our report attached

PATNA
DATE: SEP 02nd , 2024

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

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 31ST MARCH 2024

		Current Year 2023-24	Previous Year 2022-23
19	**Revenue from operations**	31,135,383.48	31,267,601.67
		-	-
		31,135,383.48	**31,267,601.67**
20	**Other Income**	427,500.00	565,015.00
		427,500.00	**565,015.00**
21	**Purchase of Materials**	31,347,187.55	25,301,568.00
		31,347,187.55	**25,301,568.00**
22	**Change in inventories**		
	Inventory at the End	21,030,000.00	6,999,136.00
	Inventory at the beginning	6,999,136.00	2,367,000.00
	(net increase or decrease)	**(14,030,864.00)**	**(4,632,136.00)**
23	**Employee Benefit Expense**		
	Salaries & Wages	1,520,000.00	1,472,000.00
	Staff Welfare	160,000.00	152,000.00
	Staff Incentive	-	-
		1,680,000.00	**1,624,000.00**
24	**Finance Charges**		
	Bank interest	7,718,604.00	4,722,761.00
	Bank Charges	133,500.00	152,300.00
		7,852,104.00	**4,875,061.00**
25	**Administrative and Other Expense**		
	Director's Remuneration	600,000.00	600,000.00
	Electricity & Other Fuel Expenses	124,839.00	122,908.00
	Freight & Cartage Expenses	168,750.00	188,124.00
	Boring Charges	190,783.00	180,600.00
	Advertisement & Publicity	13,293.00	12,100.00
	Audit Fee	15,000.00	15,000.00
	Repairs & Maintenances	24,893.00	23,500.00
	Travelling & Conveyance Expenses	121,932.00	119,873.00
	Labour & Wages Sub contractor	1,267,000.00	1,261,000.00
	Consultancy Charges	16,100.00	15,600.00
	Legal & Accounting Charges	58,500.00	67,982.00
	Loading & Unloading Charges	90,000.00	89,500.00
	Machine Hire Charges	340,000.00	310,200.00
	Telephone & Mobile Expenses	98,250.00	126,082.00
	Generator Expenses	135,750.00	106,732.00
	Miscelleneous Site expenses	23,250.00	12,300.00
		3,288,340.00	**3,251,501.00**

As per our report attached

PATNA
DATE: SEP 02nd , 2024

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

For RUDRA INFRACITY PRIVATE LIMITED

Director — Rajesh Kumar

Director — Pinki kumari

RUDRA INFRACITY PRIVATE LTD
DEPRECIATION CHART FOR F. Y. 2023-24

(Amount in ₹)

Depreciation As Per Companies Act 2013

Name of the Asset	GROSS BLOCK				DEPRECIATION						NET BLOCK		Useful Life
	01.04.2023	Additions	Deletions/ Adjustment	31.3.2023	01.04.2023	on op. balance	On Additons	Deletions/ Adjustment	Dep for the year	Total Accumulated Depreciation 31.03.2024	31.03.24	31.03.23	In Years
Furniture & Fixture	208,194.00	-	-	208,194.00	187,045.39	6,573.39	-	-	6,573.39	193,618.78	14,575.22	21,148.61	10
Plant & Machinery	320,000.00	-	-	320,000.00	263,054.67	9,694.26	-	-	9,694.26	272,748.93	47,251.07	56,945.33	10
Computer	65,230.00	-	-	65,230.00	61,968.00	-	-	-	-	61,968.00	3,262.00	3,262.00	5
Land	30,300,000.00			30,300,000.00							30,300,000.00		
Total	30,893,424.00	-	-	30,893,424.00	512,068.06	16,267.65	-	-	16,267.65	528,335.71	30,365,088.29	81,355.94	
Previous Year (2022-23)	-		-	-	-	-			-	-	-	-	

PATNA
DATE: SEP 2nd, 2024

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

RUDRA INFRACITY PRIVATE LTD
DEPRECIATION CHART FOR INCOME TAX RULE F. Y. 2023-24

PARTICULAR	AMOUNT	RATE		TOTAL	DEP		TOTAL
Furniture & Fixture	21,148.61	10%		21148.60906	2114.860906		19033.74816
Plant & Machinery	56,945.33	15%		56945.3325	8541.799875		48403.53263
Computer	3,262.00	40%		3262	1304.8		1957.2
Land	30,300,000.00	0%		30300000			30300000
TOTAL	30381355.94			30381355.94	11961.46078		30,369,394.48

PATNA
DATE: SEP 2nd , 2024

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

The company has not issued any employee stock option, hence disclosure not required.

D. ***Provision of Money by the company for its own share by employees or by trustee for the benefit of employees***

The company has not issued any share in respect of which voting rights are not exercised directly by the company. Hence no disclosure is required in the Board's Report.

ENERGY CONSERVATION, TECHNOLOGY, ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

A. ***Conservation of Energy and Absorption of Technology***:

The operations of the company are not energy intensive and do not involve much of technology. However, company has made efforts to conserve energy and absorb technology wherever possible.

B. ***Foreign Exchange earnings and outgo:***

Foreign Exchange inflow (Rs.): NIL
Foreign Exchange outflow (Rs.): NIL

CSR Policy:

This clause is not applicable.

RISK MANAGEMENT:

The Company has not constituted any risk management committee. However, the Board as and when required reviews the Risks applicable to the company.

Residuary Disclosure

Any disclosure which has not been specifically covered above are not applicable on the company. Hence no disclosure required under Board's Report.

ACKNOWLEDGEMENT:

Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, Staff and Workers of the Company.

FOR, RUDRA INFRACITY PRIVATE LIMITED
DATE: 02.09.2024

RAJESH KUMAR
Director
DIN- 03034114

PINKI KUMARI
Director
DIN-06844512