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 : 24449393BKCFQQ7153 | Tax Audit |

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

For RUDRA INFRACITY PRIVATE LIMITED

Director
Rajesh Kumar

Director
Pinki kumari

PATNA
DATE: SEP 15th, 2024

RUDRA INFRACITY PRIVATE LIMITED
ÉGST. OFFICE: RAMKRISHNA PATH, ROOP BHAWAN CAMPUS, KRISH SHIV ENCLAVE, EAST
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

V SAH & CO.
Chartered Accountants
FRN : 030633c

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

CA Vishal Kumar
MRN : 449393
Udin : 24449393BKCFQQ7153 | Tax Audit

Director
Rajesh Kumar

Director
Pinki kumari

PATNA
DATE: SEP 15th, 2024

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 :

	As at 31.12.2024		As at 31.03.2023	
Name of the Shareholder	No. of Shares	% held	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	534.00	902.29
Cash in Hand	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	210,300.00	1,965,000.00
b) Advances to others	112,600.00	1,460,300.00
	322,900.00	3,425,300.00
18 Other Current Assets	-	-
	-	-

As per our report attached

For RUDRA INFRACITY PRIVATE LIMITED

PATNA
DATE: SEP 15th, 2024

V SAH & CO
CA
FRN:030833C
PATNA
CHARTERED ACCOUNTANTS

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 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

For RUDRA INFRACITY PRIVATE LIMITED

Director — Director

PATNA
DATE: SEP 15th, 2024

Rajesh Kumar — Pinki kumari

SAH & CO CHARTERED ACCOUNTANTS FRN:030633C PATNA

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 01th, 2024

V SAH & CO. CHARTERED ACCOUNTANTS PATNA FRN 320633C

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 01th, 2024

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