SAMEER INFRA PROJECTS PRIVATE LIMITED

RENTAL FLAT NO-55 KANKARBAGH COLONY, LOHIA NAGAR, PATNA, BIHAR, INDIA, 800020

Statement of Profit and Loss Account For the year Ending on 31st March, 2024

(All amounts in ₹ hundred, unless otherwise stated)

Particulars	Note No	Figures as at 31-03-2024	Figures as at 31-03-2023
I. Revenue from operations	23	2,54,071.76	2,27,446.00
II. Other Income	24	-	-
III. Total Income (I +II)		**2,54,071.76**	**2,27,446.00**
IV. Expenses:			
Cost of materials consumed/Direct Expenses	25	50,652.60	1,07,814.82
Purchase of Stock-in-Trade	26	-	-
Change in Inventories/WIP	27	37,274.46	(62,963.36)
Employee benefit expense	28	52,426.00	47,288.24
Financial costs	29	62.15	92.20
Depreciation and amortization expense	30	-	-
Other expenses	31	1,10,035.64	1,31,769.30
Total Expenses		**2,50,450.85**	**2,24,001.20**
V. Profit before exceptional and extraordinary items and tax (III - IV)		3,620.91	3,444.80
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		3,620.91	3,444.80
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		3,620.91	3,444.80
X. Tax expense:			
(1) Current tax		941.44	895.65
(2) Previous Year Excess Income Tax Prov Written off		-	-
(3) Excess Input Claim Written back		-	-
(4) Deferred tax		-	-
XI. Profit(Loss) from the period from continuing operations (IX-X)		2,679.47	2,549.15
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII-XIII)		-	-
XV. Profit/(Loss) for the period (XI+XIV)		2,679.47	2,549.15
XVI. Earning per equity share:			
(1) Basic		1.34	1.27
(1) Diluted		1.34	1.27

Notes Forming Part of Accounts

Notes referred (23 to 31) to above form an integral part of the Profit & Loss Account.

In terms of Separate report of even date

For RAJNANDAN AND CO
Chartered Accountants
SD/-

RAJNANDAN AND CO. PATNA FRN-034056C Chartered Accountants

(CA RAJNANDAN KUMAR)
Membership No.- 454102
Place : Patna
Date:- 05/09/2024 UDIN-24454102BKDFQO4186

For SAMEER INFRA PROJECTS PRIVATE LIMI

SAMEER INFRA PROJECTS PVT. LTD.
SD/-
MANAGING DIRECTOR
RAVI ABHISHEK
(Director)
DIN: 05184938

SAMEER INFRA PROJECTS PVT LTD
SD/-
DIRECTOR
DEEPAK KUMAR
(Director)
DIN: 10380574

Scanned with OKEN Scanner

SAMEER INFRA PROJECTS PRIVATE LIMITED

RENTAL FLAT NO-55 KANKARBAGH COLONY, LOHIA NAGAR, PATNA, BIHAR, INDIA, 800020

Notes Annexed to and Forming 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. As per section 2(85) of the Companies Act 2013, immediate previous year turnover is less than Rs. 2 Crore hence clasified as small 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 SM 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 based 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 ₹ "Hundred", 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.

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
Computer	3 Years	Not Applicable
Plant and Machinery	15 Years	Not Applicable
Furniture and Fixture	15 Years	Not Applicable

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 life (in years)
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.

RAJNANDAN AND CO. PATNA FRN-[illegible]C Chartered Accountants

Scanned with OKEN Scanner

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.

i. Inventories

The Company main business activity is to develop, establish, promote, facilitate, promotion, improvement of educational, social, cultural, economic and medical relief to the poor and downtrodden and advancement of any other charitable and developmental objects of general public utility and community welfare. The revenue shall be recognosed in relation to the services. However, there are no such inventories were recognised as on 31.03.2022.

j. Revenue Recognition :

Revenue Income from Main Business activity.

The revenue shall be recognosed in relation to the services

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 Income 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

As the company doesn't have manufacturing activity, hence this clause not applicable.

o. Preliminary Expenditure

Preliminary expenditure are recognised in the current year as expense.

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.

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

i. Cash balance as on 31.03.2023 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,

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/

RAJANDAN AND CO. PATNA Chartered Accountants

SAMEER INFRA PROJECTS PRIVATE LIMITED
RENTAL FLAT NO-55 KANKARBAGH COLONY, LOHIA NAGAR, PATNA, BIHAR, INDIA, 800020

Notes annexed to and forming part of the accounts as at 31st March, 2024

(All amounts in ₹ Hundred, unless otherwise stated)

Particulars	Current Year Amount	Previous Year Amount
2. Share Capital		
Authorised		
5000 Equity Shares of Rs. 100/- each	5,000.00	5,000.00
Issued, Subscribed and Paid up		
2000 Equity Shares of Rs. 100/- each fully paid	2,000.00	2,000.00
	2,000.00	**2,000.00**

Particulars	Period ending 31/03/2024			Year ending 31/03/2023		
	No. of shares	Par value	Amount	No. of shares	Par value	Amount
i) Authorised Share Capital	5,000	100.00	5,000.00	5,000	100.00	10,000.00
ii) Issued, Subscribed	2,000.00	100.00	2,000.00	2,000.00	100.00	2,000.00
iii) **Reconciliation of No. of share**						
Outstanding Equity Share Capital						
as on opening date	2,000.00	100.00	2,000.00	2,000.00	100.00	2,000.00
Share capital raised during the year						
a) Fresh Issue	-	-	-	-	-	-
Less Calls unpaid (showing aggregate value of calls unpaid by directors and officer	-	-	-	-	-	-
b) Issued as fully paid up bonus shares	-	-	-	-	-	-
(Bonus shares have been issued from share premium account)						
Outstanding Share Capital as on closing date	**2,000.00**	**100.00**	**2,000**	**2,000.00**	**100.00**	**2,000**

Particulars	No. of shares	Par value	Amount	Period of issue
A) Share allotted as fully paid up pursuant to contract with out payment being received in cash	-	-	-	-
B) Share allotted as fully paid up by way of Bonus Share	-	-	-	-
C) Aggregate number and class of shares bought back	-	-	-	-

Right, Preferences and Restrictions attached to shares

Equity Shares

The company has only class of Equity Shares having a par value of Rs.10 per share. Each shareholder is eligible for one vote per share held. The Dividend (if any) proposed by the Board of Directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of Liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of Shares held by each shareholder holding more than 5% shares

Name of the Shareholders	As at 31/03/2024		As at 31/03/2023	
	No. of shares held	% of Share Holding	No. of shares held	% of Share Holding
Ravi Abhishek	900.00	45.00%	900.00	45.00%
Chetan Sameer	500.00	25.00%	500.00	25.00%
Tanushree Roy Choudhary	300.00	15.00%	300.00	15.00%
Putul Jaiswal	300.00	15.00%	300.00	15.00%
	2,000	**100%**	**2,000**	**100%**

Details of Shareholding of Promoters at the end of the year

Name of the Shareholders	As at 31/03/2024		As at 31/03/2023		% Change During The Year*
	No. of shares held	% of Share Holding	No. of shares held	% of Share Holding	
Ravi Abhishek	900.00	45.00%	900.00	45.00%	0.00%
Chetan Sameer	500.00	25.00%	500.00	25.00%	0.00%
Tanushree Roy Choudhary	300.00	15.00%	300.00	15.00%	0.00%
Putul Jaiswal	300.00	15.00%	300.00	15.00%	0.00%
	2,000.00	**100%**	**2,000.00**	**100%**	

*% change during the year has been computed on the basis of shares at the beginning of the year

3. Reserves & Surplus	Current Year	Previous Year
(i) Securities Premium		
Opening Balance	-	-
Add Appropriation during the period	-	-
Less Written back during the period	-	-
Closing Balance	-	-
(ii) Surplus/ (Deficit) in Statement of Profit and Loss		
Opening Balances	(45,447.54)	(47,996.69)
Add Premium received on share issued	-	-
Add Profit for the year (after Tax)	2,679.47	2,549.15
Add Transfer from Reserve	-	-
Less Transfer to Reserve	-	-
Closing balance	**(42,768.07)**	**(45,447.54)**
GRAND TOTAL	**(42,768.07)**	**(45,447.54)**

Share application money pending allotment	Current Year	Previous Year

RAJNANDAN AND CO. PATNA FRN-034056C Chartered Accountants

Scanned with OKEN Scanner

(All amounts in ₹ Hundred, unless otherwise stated)

4. Long-term borrowings			Current Year	Previous Year
(i)	Term Loans		-	-
	(a)	From Banks	-	-
		- Secured	-	-
		- Unsecured	-	-
	(b)	From Other Parties	-	-
		- Secured	-	-
		- Unsecured	-	-
(ii)	Bonds & Debenture		-	-
(iii)	Other Long Term Loans		-	-
	(a)	From Directors	-	-
	(b)	From Shareholders	-	-
	(c)	From Director's Relatives/ Friends	-	-
	(d)	From Companies in which Directors are Interested	-	
(iv)	Deferred Payment Liabilities		-	-
(v)	Deposits		-	-
			-	-

Details of terms of repayment for the other long-term borrowing and security provided in respect of the secured other long-term borrowings :

Particulars	Terms of repayment and security	As at 31/03/2024		As at 31/03/2023	
		Secured	Unsecured	Secured	Unsecured
Term Loan from Bank					
Term Loan from Others		-	-	-	-

5. Deferred Tax Liabilities (Net)	Current Year	Previous Year
Deferred Tax Liabilities at the beginning of the year	0.00	0.00
Add Provisions made during the year	0.00	0.00
Less Adjustment if any	0.00	0.00
Deferred Tax Liabilities at the end of the year	**0.00**	**0.00**

6. Other Long term liabilities		Current Year	Previous Year
a	Trade Payable	-	-
b	Others	-	-
		-	-

7. Long-term Provisions		Current Year	Previous Year
a	Provisions for Employee Benefits	-	-
b	Others (Specify Nature)	-	-

8. Short-term borrowings			Current Year	Previous Year
a	Loans Repayable on Demands		-	-
	(A)	From Banks	-	-
		Secured (guaranteed by the directors)	-	-
		Unsecured	-	-
	(B)	From Other Parties	-	-
		Secured	-	-
		Unsecured	-	-
b	Loan and advances from Directors/ Relatives of KMP and Related Parties		-	-
c	Deposits		-	
d	Other Loans and Advances (Specify Nature) From Companies/ Firm were KMP is interested		-	-
			-	-

Details of Period and amount of default as on the balance sheet date in repayment of loans and interest		Current Year	Previous Year
		-	-
(A)	From Banks	-	-
(B)	From Other Parties	-	-

9. Trade payables	Current Year	Previous Year
Trade Payables- due to Micro Small & Medium Enterprises	-	-
Trade Payables- Others	-	-
	-	-

RAJNANDAN AND CO. PATNA FRN-[illegible]C Chartered Accountants

Scanned with OKEN Scanner

(All amounts in ₹ Hundred, unless otherwise stated)

10. Other current liabilities	Current Year	Previous Year
Current Maturities of Long Term Debt	-	-
Current Maturities of Finance lease obligations	-	-
Interest Accrued but not dues on Borrowings	-	-
Interest Accrued and dues on Borrowings	-	-
Income received in advance	-	-
Unpaid Dividends	-	-
Application money received for allotment of securities and due for refund and interest accrued thereon	-	-
Unpaid matured deposits and interest accrued thereon	-	-
Unpaid matured debentures and interest accrued thereon	-	-
OTHERS (Specify Nature)	-	-
a Sundry Creditors for Revenue Expenses	5,62,512.62	5,95,475.80
b Advances from customers (Flat Booking refundable money)	250.00	236.00
c Audit Fee Payable	-	-
d ESI Payable	-	-
e EPF Payable Employer & Employee Contribution	-	-
f TDS Payable	350.00	200.00
g Expenses Payable	-	-
h Salary Payable	-	-
i Director's Salary Payable	-	-
j GST Payable	-	-
	5,63,112.62	**5,95,911.80**

11. Short-term provisions	Current Year	Previous Year
Provision for Employees benefits	-	-
OTHERS (Specify Nature)	-	-
a Provisions for Income Tax	941.44	895.65
	941.44	**895.65**

13. Non-current Investments	Current Year	Previous Year
I. **Trade Investments**	-	-
Investment in Property	-	-
Investsment in Equity Instruments	-	-
Investments in preference shares	-	-
Investments in Government or trust securities	-	-
Investments in debentures or bonds	-	-
Investments in Mutual Funds	-	-
Investments in partnership firms	-	-
Other non-current investments (specify nature)		
II. **Other Investments**	-	-
	-	-

Particulars	As at 31st March 2024			As at 31st March 2023		
	Quoted	Unquoted	Total	Quoted	Unquoted	Total
Investments at Cost						
(a) Investment in equity instruments	-			-	-	-
fully paid up of Associates						
Sub Total: A	-	-	-		-	-
(b) Other non- current investments						
Sub Total: B	-	-	-		-	-
Total (A+B)	-	-	-	-	-	-

14. Deferred Tax Assets (net)	Current Year	Previous Year
Deferred Tax Assets at the beginning of the year	-	
WDV as at Balance Sheet date as per Companies Act	-	-
WDV as at Balance Sheet date as per Income Tax Act	-	-
Add Provisions made during the year	-	-
Less Adjustment if any	-	-
Deferred Tax Assets at the end of the year	**0.00**	**0.00**

15. Long term loans and advances	Current Year	Previous Year
(a) **Capital Advances**	-	-
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful		
(b) **Security Deposits**	-	-
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful		
(c) **Loan & Advances to related Parties** (Specify if with Directors)	-	-
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful		

RAJNANDAN AND CO. PATNA FRN-034056C Chartered Accountants

Scanned with OKEN Scanner

(d)	**Other Loans & Advances :**		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
		-	-

(All amounts in ₹ Hundred, unless otherwise stated)

16. Other non-current assets		Current Year	Previous Year
i	Long-term Trade Receivables (including trade receivables on deferred credit terms)		
	Secured, considered good		
	Unsecured, considered good		
	Doubtful		
ii	Others (Specify Nature)		
	a Preliminary Expenses/other Misc Expenses to the Extent not written off	-	-
		-	-

17. Current Investments		Current Year	Previous Year
a	Investments in Equity Instruments	-	-
b	Investment 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 investments (specify nature)	-	-
		-	-

18. Inventories		Current Year	Previous Year
		-	-
a	Raw materials	5,11,367.52	5,48,641.98
b	Work-in-progress	-	-
c	Finished goods	-	-
d	Stock-in-trade (in respect of goods acquired for trading)	-	-
e	Stores and spares	-	-
f	Loose tools	-	-
g	Others (specify nature)		
(Inventories are Valued at the lower of cost or Net realizable Value)			
(As taken, valued and certified by the management)		5,11,367.52	5,48,641.98

19. Trade Receivable	Current Year	Previous Year
Trade Receivables	-	-
(a) Secured, considered good	-	-
(b) Unsecured, considered doubtful	-	-

Ageing of Trade Receivables	As on 31st March, 2024						
	Outstanding for following periods from invoice date						
Particulars	Less than 6 months		6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Secured							
(a) Undisputed Trade Receivable's considered good	-		-	-	-	-	-
(b) Disputed Trade Receivable's - considered good	-		-	-	-	-	-
(C) Undisputed Trade Receivable's - considered doubtful							-
(d) Disputed Trade Receivable's - considered doubtful	-		-	-	-	-	-
(ii) Unsecured							
(a) Undisputed Trade Receivable's considered good	-		-	-	-	-	
(b) Disputed Trade Receivable's - considered good							-
(C) Undisputed Trade Receivable's - considered doubtful	-		-	-	-	-	-
(d) Disputed Trade Receivable's - considered doubtful	-		-	-	-	-	-
Total Debtors	-		-	-	-	-	-

RAJNANDAN AND CO. PATNA FRN-030056C Chartered Accountants

Scanned with OKEN Scanner

Ageing of Trade Receivables	As on 31st March, 2023						
	Outstanding for following periods from invoice date						
Particulars	Less than 6 months		6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Secured							
(a) Undisputed Trade Receivable's considered good	-						-
(b) Disputed Trade Receivable's - considered good							-
(C) Undisputed Trade Receivable's - considered doubtful							-
(d) Disputed Trade Receivable's - considered doubtful							-
							-
(ii) Unsecured							
(a) Undisputed Trade Receivable's considered good	-			-		-	-
(b) Disputed Trade Receivable's - considered good							-
(C) Undisputed Trade Receivable's - considered doubtful							-
(d) Disputed Trade Receivable's - considered doubtful							-
Total Debtors	-		-	-	-	-	-

Note Ageing has been considered from the date of transaction

(All amounts in ₹ Hundred, unless otherwise stated)

20. Cash & cash equivalents	Current Year	Previous Year
Cash balance on hand	-	142.01
Balances with Scheduled Banks :		
Balances with Banks	10,131.54	3,149.78
TOTAL BALANCE	10,131.54	3,291.79
	10,131.54	3,291.79

21. Short-term loans and advances		Current Year	Previous Year
a	Loans and advances to related parties		
i	Secured, considered good	-	-
ii	Unsecured, considered good	-	-
	Advance to Suppliers		-
	Loans and Advance to Directors/Related parties	-	
	Others Business Advances		
iii	Prepaid Expenses		-
iv	GST Receivables		-
v	TDS / TCS Receivables		-
vi	Imprest		-
vii	Other Advance		-
viii	Doubtfull	-	-
b	OTHERS (Specify Nature)	-	-

22. Other Current Assets	Current Year	Previous Year
Tax Deducted at Source & Advance Income Tax	1,786.92	1,426.14
Advance for Work	1,786.92	1,426.14

(All amounts in ₹ Hundred, unless otherwise stated)

NOTES Forming Part of Profit and Loss Account	Current Year	Previous Year
23. Revenue from operations	2,54,071.76	2,27,446.00
Flat Sale	-	
Other Operating Revenues	-	
Less Excise Duty	Sub Total 2,54,071.76	2,27,446.00
	2,54,071.76	2,27,446.00

24. Other Income	Current Year	Previous Year
Other Income	-	-
Interest on Income Tax Refund	-	-
Other Misc Income	-	-
	-	-

RAJNANDAN AND CO. PATNA FRN-034056C Chartered Accountants

Scanned with OKEN Scanner

Cost of Material Consumed/Direct Expenses	Current Year	Previous Year
Cost of Material Consumed		
ening stock	-	-
d Purchases during the year	-	-
ss Closing stock	-	-
ost of Material Consumed	-	-
aterial Consumed In Flat Work	50,652.60	1,07,814.82
abour Charges	-	-
	-	-
Direct Expenses	-	-
Vinder Charges	-	-
ound off	-	-
nventory Charges	-	-
	50,652.60	1,07,814.82

26. Purchase of Stock-in-Trade	Current Year	Previous Year
Purchase of Goods from GST Registered Suppliers	-	-
Purchase of Goods from NON GST Registered Suppliers	-	-
Purchase Others	-	-
	-	-

27. Changes in Inventories/WIP		Current Year	Previous Year
i)	Finished Goods		
	Opening Stock	-	-
	Less Closing Stock	-	-
	(Increase)/Decrease in Inventory		
ii)	Work In Progress		
	Opening WIP	5,48,641.98	4,85,678.62
	Less Closing WIP	5,11,367.52	5,48,641.98
	(Increase)/Decrease in Inventory	37,274.46	(62,963.36)
iii)	Stock In Trade		
	Opening Stock	-	-
	Less Closing Stock	-	-
	(Increase)/Decrease in Inventory	-	-
		37,274.46	(62,963.36)

(All amounts in ₹ Hundred, unless otherwise stated)

28. Employee benefit expenses	Current Year	Previous Year
Payments to and provisions for employees		
Director Remuneration	6,000.00	6,000.00
Salaries & Allowances	46,426.00	41,288.24
Contribution to Provident fund & ESIC	-	-
Bonus and Leave Encashment		-
Staff Welfare	-	-
	52,426.00	47,288.24

29. Financial costs	Current Year	Previous Year
Interest expense on:		
i) Interest on Borrowing from Banks/Fis	-	-
ii) Other borrowing Cost -Interest On Unsecured Loan	-	-
iii) Applicable net gain/loss on foreign currency Tranjactions	-	-
iv) Others(Bank Charges)	62.15	92.20
	62.15	92.20

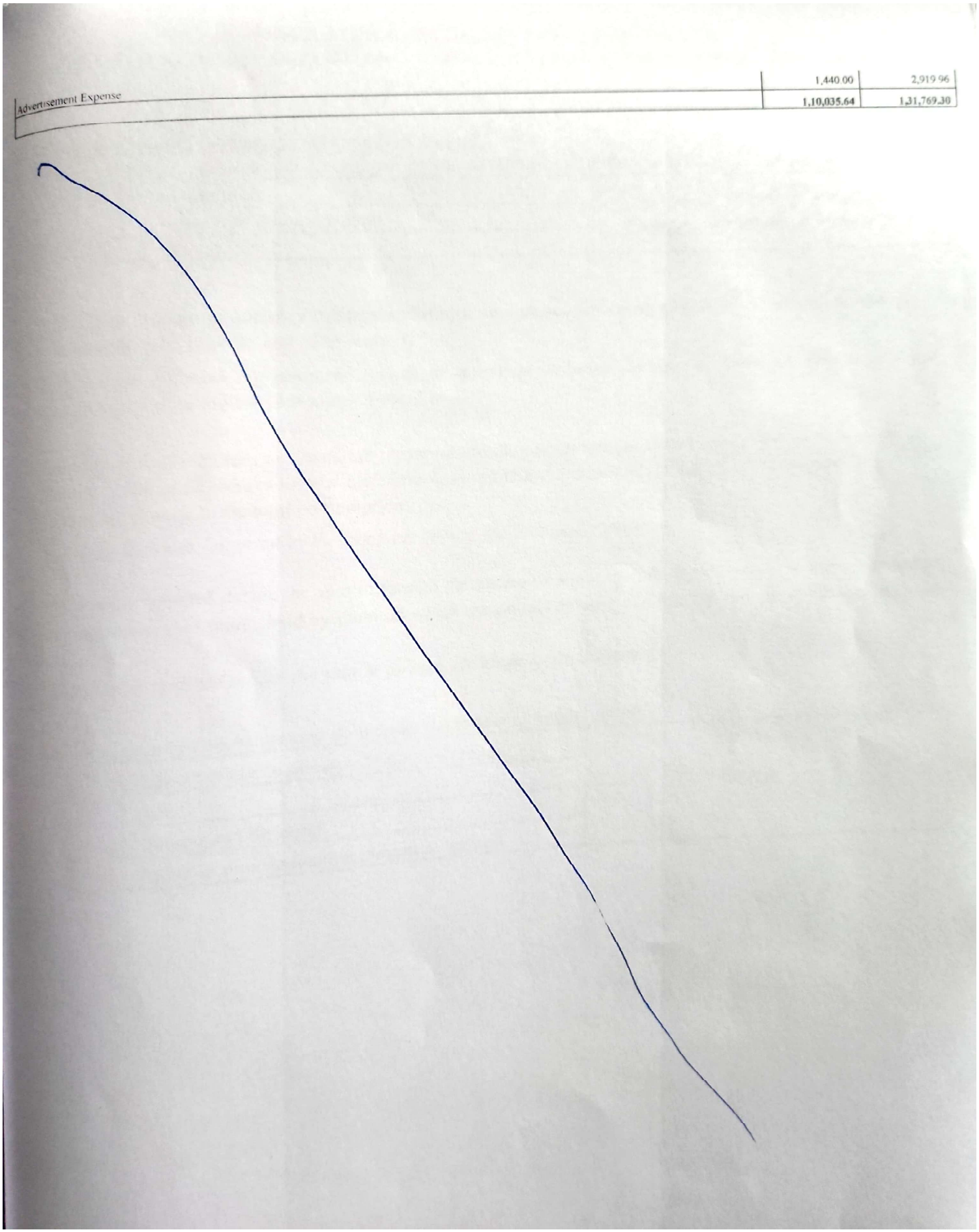
30. Depreciation & Amortization Expenses	Current Year	Previous Year
Depreciation	-	-

31.Other Expenses	Current Year	Previous Year
Traveling & Conveyance Exp		-
Rent	2,310.00	2,335.00
Audit Fee	250.00	236.00
Legal Fee	6,450.00	4,890.00
Donation	220.00	-
Office Expense	3,280.04	4,008.29
Architect Fee	2,880.00	420.00
Printing & Stationery	285.60	
Mobile & Telephone	10,188.00	-
Other Charges & Fine	-	12,640.00
Labour Expense	69,936.00	77,000.00
Electricity Charges	1,260.00	45.05
Site Expense	11,536.00	27,275.00

RAJNANDAN AND CO. PATNA FRN-030856C Chartered Accountants

Scanned with OKEN Scanner

Advertisement Expense	1,440.00	2,919.96
	1,10,035.64	1,31,769.30



Scanned with OKEN Scanner

The additional information relating to Profit and Loss account

(a) Value of imports calculated on C.I.F. basic by the company during the financial year in respect of-

I.	Raw Material	*No Goods/ services Imported by the Company during the year under audit*
II.	Components and spare parts;	
III.	Capital goods;	

(b) Expenditure in foreign currency during the financial year on account of royalty, know-how, professional and consultation fees, interest, and other matters;

The company not made any payment/expenditure in foreign exchange for royalty, Know how Professional and consultancy fee during the year under audit.

(c) Total value if all imported raw materials, spare parts and components consumed during the financial year and the total value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total consumption;

No Goods/Services Imported by the company during the year under audit.

(d) The amount remitted during the year in foreign currencies on account of dividends with a specific mention of the total number of shares held by them on which the dividends were due and the year to which the dividends related;

No amount is remitted during the year in foreign exchange by the company.

(e) Earnings in foreign exchange classified under the following heads, namely:-

I.	Export of goods calculated on F.O.B. basis	**NIL**
II.	fees	
III.	Interest and dividend	
IV.	Other income, indicating the nature thereof.	

RAJNANDAN AND CO. PATNA FRN-034056C Chartered Accountants

Scanned with OKEN Scanner