SWASTIK QUARRYING INFRA PRIVATE LIMITED
CIN : U45500BR2018PTC038796
Reg. Add: A/3, Vivekanand Park (Lane-A)
S.E Patliputra Colony Patna, Bihar – 800 013 India

STATEMENT OF PROFIT & LOSS ACCOUNTS

For the year ended 31st March, 2025

(Figures in ₹1000)

	PARTICULARS	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I.	Revenue from Opration	A	4218.00	12207.37
II.	Other income	B	1614.99	2564.95
III.	**Total Income (I + II)**		**5832.99**	**14772.33**
IV.	Expenses:			
	Cost of Materials Consumed	C	11302.46	0.00
	Purchases of Stock-in-Trade			
	Changes in inventories of finished goods,Work-in-progress and Stock-in-Trade	D	0.00	0.00
	Emloyees Benefits Expenses	E	120.00	120.00
	Finance Costs	F	348.37	1633.68
	Other Expenses	G	2138.88	9826.44
	Depreciation on Fixed Assets		1268.61	1844.72
	Total Expenses (IV)		**15178.33**	**13424.84**
V.	Profit before exceptional and extraordinary items and tax	(III-IV)	-9345.34	1347.49
VI.	Exceptional items		-	-
VII.	Profit before extraordinary items and tax	(V-VI)	-9345.34	1347.49
VIII.	Extraordinary Items		-	-
IX.	Profit before tax	(VII-VIII)	-9345.34	1347.49
X	Tax expense: -			
	(1) Current tax		0.00	287.45
	(2) Deferred tax	DTA/DTL	-131.31	-62.90
	(3) MAT Tax Credit Receivable			0.00
XI	Profit (Loss) for the period from continuing operations	(VII-VIII)	-9476.65	997.14
XII	Profit (Loss) from discontinuing operations		0.00	0.00
XIII	Tax expense of discontinuing operations		0.00	0.00
XIV	Profit/(Loss) from discontinuing operations after tax	(XII-XIII)	0.00	0.00
XV	Profit/(Loss) for the period after tax	(XI+XIV)	-9476.65	997.14
XVI	Earning per equity share:			
	(1) Basic		(728.97)	76.70
	(2) Diluted		(728.97)	76.70

See accompanying notes to the financial statements.

Place: Patna
Date : 10/09/2025
UDIN : 25426052BMJNN19512

In terms of our report of even date
For R M ASSOCIATES
Chartered Accountants

SWASTIK QUARRYING INFRA PVT. LTD.
Director

Jyoti Srivastava
Director
DIN : 02935450

SWASTIK QUARRYING INFRA PVT. LTD.
Director

Manisha Kumari
Director
DIN : 02935501

(CA.SUSHIM SAURAV)
PARTNER
M.No. 426052
F.R.No. (307011C)

SWASTIK QUARRYING INFRA PRIVATE LIMITED
CIN : U45500BR2018PTC038796
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NOTE FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH, 2025

(Figures in ₹1000)

PARTICULARS	Figures in Rupees	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - D Changes in work-in-Progress			
Opening Stock		0.00	0.00
Less: Closing Stock		0.00	0.00
TOTAL	**A**	**0.00**	**0.00**
Changes in Finished Goods			
Opening Stock		0.00	0.00
Less: Closing Stock		0.00	0.00
TOTAL	**B**	**0.00**	**0.00**
TOTAL	**A+B**	**0.00**	**0.00**
Note No. - E Employees Benefits Expenses			
Salaries and Wages		120.00	120.00
Labour Expenses		0.00	0.00
TOTAL		**120.00**	**120.00**
Note No. - F Finance Costs			
Interest Expenses		348.37	1633.68
TOTAL		**348.37**	**1633.68**
Note No. - G Other Expenses			
Statutory Audit		20.00	20.00
Consulatncy Fee		86.00	22.00
Plant & Machinery Maintenance		443.47	117.12
Wages & Mining Exp		0.00	9500.00
Intt on Tax & TDS		0.00	32.61
GST Expenses		6.29	0.60
GST Late Fine		0.00	1.50
Bank Charges		0.75	1.37
Insurance Premium		125.71	130.83
Legal services		9.75	
Rera Expenses		1435.42	
Documents Charge		11.51	0.00
TOTAL		**2138.88**	**9826.44**

S.M. ASSOCIATES * PATNA * CHARTERED ACCOUNTANTS

M/S SWASTIK QUARRYING INFRA PRIVATE LIMITED

NOTES ON ACCOUNTS: FORMING PART OF ACCOUNTS AS ON 31ST MARCH, 2025

A. Significant Accounting Policies

i. The financial statement is prepared under the historical cost concept, on accrual basis method as a going concern except for gratuity to workers.

ii. **Revenue Recognition** – Revenue recognition is postponed to a later date only,

when it is not possible to estimates it with a reasonable accuracy.

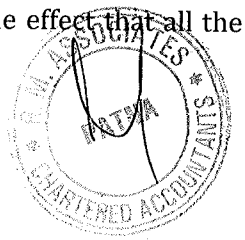
iii. MSMED Act 2006

The Company has not received any information from the suppliers regarding their status under MSMED Act 2006.

Disclosure at the year-end relating to the amount to the amount together with interest paid payable as required under the MSMED Act 2006 have not been given

B. Notes On Accounts

1. The previous year figures have been regrouped/reclassified, wherever necessary, to conform to the current presentation.
2. The company has not provided terminal benefit for the employee in the accounts.
3. The unit has provided for all known committed liabilities. However, small items of expenditures, which are not material, have not been provided for as they are accounted at the time of actual payment.
4. Claim against the company not acknowledged as debts – NIL.
5. The management has confirmed and certified that:
   a) No expenses of personal nature of any of the director or officer of the company are included in the accounts under reference.
   b) Although confirmations from parties and bankers of their balance either in debits or credits are not available, they stand good for realization or payment in full as on the date of the balance sheet.
   c) For such items of expenditure for which original voucher / bill / invoices are not available, necessary internal vouchers have been drawn up duly signed & passed by the directors of the company to the effect that all the expenses are made for purpose of the company.



6. Earnings per Share - -728.97

7. Related Parties Transactions: -

Key Management Personnel: -

Those persons who have the authority and responsibility for planning, directing and controlling the activities of the reporting enterprises.

Name	Designation	DIN
JYOTI SRIVASTAVA	DIRECTOR	02935450
MANISHA KUMARI	DIRECTOR	02935501
RAJEEV KUMAR	DIRECTOR	08296786

Board of Directors: -

Name	Designation	DIN	Date of Appointed	Date of Resigned
JYOTI SRIVASTAVA	DIRECTOR	02935450	02/11/2021	NA
MANISHA KUMARI	DIRECTOR	02935501	26/07/2018	NA
RAJEEV KUMAR	DIRECTOR	08296786	26/07/2018	NA

REMUNERATION PAID TO DIRECTORS: -

Name	Designation	Remuneration	Remarks
JYOTI SRIVASTAVA	DIRECTOR	-	-
MANISHA KUMARI	DIRECTOR	-	-
RAJEEV KUMAR	DIRECTOR	-	-

Interest free Loan taken from Director OR related Parties:

The Details of interest free loan taken from directors or relatives of directors are as follows:

Name	Designation	Loan Amount	Remarks
Rajeev Kumar	Director	636,422.00	Interest free Loan taken from director of the

S.K. ASSOCIATES PATNA CHARTERED ACCOUNTANTS

			Company.
	Related Party	2,300,000.00	Interest free Loan taken from related party.

8. The quantitative details of raw material and finished goods - **N/A**

9. Break-up of expenditure incurred on employees who were in receipt of the aggregate of and not less than Rs. 120,00,000/- per year or not less than Rs. 8,50,000/- per month where employed for a part of the year - **Not Applicable**

10. Additional information pursuant para 5 (viii) of the Part – II of the Schedule III of the Companies Act, 2013 as under:

    i) Value of imports calculated on C.I.F basis by the company during the financial year in respect of –

        1. Raw Material – NIL
        2. Components and spare parts – NIL
        3. Capital goods – NIL

    ii) Expenditure in foreign currency – NIL

    iii) 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 – NIL

    iv) Amount remitted in foreign currency – NIL

    v) Earning in foreign exchange classified under the following heads namely: -

        a) Exports of goods calculated on F.O.B. basis - NIL

        b) Royalty, Know – how, professional and consultation fees -NIL

        c) Interest and dividend – NIL

        d) Other income – NIL

For R M ASSOCIATES
Chartered Accountants

SWASTIK QUARRYING INFRA PVT. LTD.
Director

MANISHA KUMARI
DIN: (02935501)
DIRECTOR

SWASTIK QUARRYING INFRA PVT. LTD.
Director

JYOTI SRIVASTAVA
DIN: (02935450)
DIRECTOR

(CA. SUSHIMSAURAV)
PARTNER
M.No. 426052
F.R No. (307011C)

R. M. ASSOCIATES * PATNA * CHARTERED ACCOUNTANTS *