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 2025

| Particulars | Note No. | Current Year 31.03.2025 | Previous Year 31.03.2024 |
|---|---|---|---|
| A. Revenue from Operations | 18 & 19 | 4,42,41,200.00 | - |
| B. Total WIP of Project | 24 | 88,18,738.00 | 3,82,04,199.00 |
| B. Other Income | 21 | 7,240.00 | 4,702.00 |
| C. Total Revenue(A+B) | | 5,30,67,178.00 | 3,82,08,901.00 |
| D. Expenses: | | | |
| Cost of Materials Consumed | | | |
| Purchases of Stock-in-Trade | 24 | 5,08,64,358.00 | 3,75,32,315.00 |
| Changes in Inventories of Finished Goods | | - | - |
| Employee Benefits Expenses | | - | - |
| Finance Costs | 22 | 5,73,641.00 | 4,80,557.00 |
| Depreciation and Amortization Expenses | 20 | 4,656.52 | 944.00 |
| Other Expenses | 25 | 450.00 | 608.00 |
| Total Expenses | 23 | 1,09,274.00 | 1,39,237.00 |
| E. Profit before Exceptionary Items and Tax (C-D) | | 5,15,52,379.52 | 3,81,53,661.00 |
| F. Exceptional Items | | 15,14,798.48 | 55,240.00 |
| G. Profit Before Extraordinary Items and Tax (E-F) | | - | - |
| H. Extraordinary Items | | 15,14,798.48 | 55,240.00 |
| I. Profit Before Tax (G+H) | | - | - |
| J. Tax Expenses: | | 15,14,798.48 | 55,240.00 |
| (1) Current Tax | 3,94,170.00 | | 14,331.00 |
| (2) Deferred Tax (Assets) | 51.00 | 3,94,221.00 | 30.00 |
| K. Profit/(Loss) for the period from continuing Operations (I-J) | | 11,20,577.48 | 40,879.00 |
| 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) | | 11,20,577.48 | 40,879.00 |
| P. Earnings per Equity Share: | | | |
| 1.Basic | | 11.21 | 0.41 |
| 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

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 : 04.09.2025

UDIN - 25436587BMOHLC8587

| | | |
|---|---|---|
| **14.Trade Receivables** | | |
| **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 | 1,07,163.34 | 25,451.50 |
| HDFC Bank C/A-50200031221733/HDFC0003961 | 10,481.96 | 10,481.96 |
| Axis Bank C/A-917020086782529/UTIB | 3,45,874.25 | 3,45,874.25 |
| b) Cheques, Drafts in Hands | - | - |
| c) Cash in Hand (As certified) | 2,16,781.43 | 25,240.79 |
| d) Others | - | - |
| | **6,80,300.98** | **4,07,048.50** |
| **16.Short Term Loans and Advances** | | |
| **a) Loans and adv. to Suppliers** | - | - |
| b) Land Owner Advnace (Priyanshu Kumar Sinha) | 23,00,000.00 | 23,00,000.00 |
| c) Land Owner Advnace (Piyush Kumar) | 5,00,000.00 | 5,00,000.00 |
| c) Land Owner Advnace (Suraj Yadav) | 1,45,000.00 | 1,45,000.00 |
| Advances for LIFT | - | 1,00,000.00 |
| TDS Receivables | - | - |
| | **29,45,000.00** | **30,45,000.00** |
| **17.Contingent Liabilities and Commitments (to the extent not provided for)** | | |
| **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 (8 Flats Sold) | 4,42,41,200.00 | - |
| b) Other operating revenues | - | - |
| Less: Excise duty | - | - |
| | **4,42,41,200.00** | **-** |
| **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 | - | - |
| c) Loan Application Fees & Expenses (Written Off) | - | - |
| d) Bank Comission / Charges | 4,656.52 | 944.00 |
| | **4,656.52** | **944.00** |
| **21.Other Income** | | |
| a) FDR Accrued interest | 7,240.00 | 4,702.00 |
| b) Salvage Building Realisation | - | - |
| c) Surplus on Motor Car Sold | - | - |
| d) Other Non-Operating Income | - | - |
| | **7,240.00** | **4,702.00** |

KUMAR VIVEK & ASSOCIATES * CHARTERED ACCOUNTANTS *

| | | |
|---|---|---|
| a) Salaries and Wages to Staffs | | |
| b) Direct Labour and Wages | 5,40,200.00 | 4,44,000.00 |
| c) Contribution to Provident and Other Funds | - | - |
| d) Expense on Employee Stock Option Scheme(ESOP) | - | - |
| e) Staff Welfare Expenses | - | - |
| | 33,441.00 | 36,557.00 |
| | **5,73,641.00** | **4,80,557.00** |

**23.Other Expenses**

| | | |
|---|---|---|
| Printing & Stationary | 9,205.00 | 8,540.00 |
| Auditor's Remuneration | 18,500.00 | 18,500.00 |
| Advertisement & Publicity | 35,200.00 | 65,220.00 |
| Miscellaneous Expenses (As Certified) | 19,478.00 | 18,454.00 |
| Telephone & Mobile Expenses | 8,600.00 | 5,600.00 |
| Assessed Tax | 1,444.00 | 1,645.00 |
| ROC Filling Fees & Expenses | 5,600.00 | 4,800.00 |
| Travelling & Conveyance | 11,247.00 | 16,478.00 |
| | **1,09,274.00** | **1,39,237.00** |

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

**(A) Material Consumed**

| | **31.03.2025** | **31.03.2024** |
|---|---|---|
| Opening Balance (WIP) | 3,82,04,199.00 | 2,85,48,237.00 |
| Steel & Iron | - | - |
| Bricks | 4,14,600.00 | 4,87,500.00 |
| Sand & Stone Chips | 92,340.00 | 8,42,100.00 |
| Hardware, Sanitary Pipes & Fittings | 8,78,883.00 | 7,84,478.00 |
| Steel Grill Window | 5,45,800.00 | 2,10,000.00 |
| Glazzed Tiles & Marbles | 34,907.00 | 14,13,700.00 |
| Allumunium Fittings | 65,800.00 | 6,45,826.00 |
| Lift | 5,10,000.00 | - |
| Fire Fighting System | 35,400.00 | - |
| Transformer | 2,93,000.00 | - |
| Flats Decorate Expenses | 45,45,850.00 | - |
| Electrical Goods & items | 12,23,745.00 | 5,00,000.00 |
| Painting Works | 1,33,835.00 | 50,000.00 |
| Putty Works | 3,25,448.00 | 2,98,112.00 |
| Cement | 2,45,870.00 | 5,93,000.00 |
| Misc. Materials Consumed | 1,25,485.00 | 5,48,074.00 |
| | **4,76,75,162.00** | **3,49,21,027.00** |

**(B) Services Rendered**

| | | |
|---|---|---|
| Rent Paid (For Site Office) | 2,16,000.00 | 2,16,000.00 |
| Architect Fees | - | - |
| GST Paid | 2,87,872.00 | 30,078.00 |
| Site Staff Salary | 99,200.00 | 98,200.00 |
| Electricity/Diesel/Petrol for Generator etc. | 45,874.00 | 36,540.00 |
| Labour Contractor & Daily Labour Wages | 25,40,250.00 | 22,30,470.00 |
| | **31,89,196.00** | **26,11,288.00** |
| **Total (A+B)** | **5,08,64,358.00** | **3,75,32,315.00** |
| **Less: Cost of 8 Flats** | 4,20,45,620.00 | |
| Add: Deemed Revenue Recongnised as per I.T. Act'1961.(Under % completion method @ 06% of remaining | | |
| WIP of Stock (Tfd. to Balance Sheet) | - | 6,71,884.00 |
| | **88,18,738.00** | **3,82,04,199.00** |

**For Kumar Vivek & Associates**
**Chartered Accountants**

**(Anubhav Kumar Singh)**
**Partner**

KUMAR VIVEK & ASSOCIATES * PATNA * CHARTERED ACCOUNTANTS

**Sai Archana Infracon Pvt. Ltd**
**For Sai Archana Infracon Private Limited**

**(Sunil Kumar)** **Director**
**(Director)**
**DIN-06864749**

**Sai Archana Infracon Pvt. Ltd**

**(Priyanka Devi)** **Director**
**(Director)**
**DIN-07687401**

**Place : Patna**
**Date : 04.09.2025**

SCHEDULE : "26"

**Notes on Accounts and Significant Accounting Policies annexed to and forming part of Balance Sheet as on 31.03.2025 and Profit and Loss account for the year ended 31.03.2025**

**Basis of Preparation of Financial Statements:**

a) The financial statements have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP) under the historical cost convention on an accrual basis in compliance with all material aspect of the Accounting Standard (AS) notified under Section 133 of the Companies Act, 2013 read together with rule 7 of the Companies (Accounts) Rules, 2014. The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.

b) All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle, and other criteria set out in the schedule III to the companies Act, 2013. Based on the nature of product and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as up to twelve months for the purpose of current/non- current classification of assets and liabilities.

1.2. **Use of Estimates:**

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and disclosure that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

1.3. **Tangible Fixed Assets and Depreciation:**

a) Tangible Fixed Assets are stated at cost, less accumulated depreciation and impairment loss, if any. Cost comprises the purchase price and any attributable cost of bringing the assets to its working condition for its intended use and is net of cenvat credit, trade discounts and subsidy wherever applicable.

b) Depreciation on Tangible Fixed Assets is provided on Written down Method (WDV) using the rates arrived at based on the useful lives of the respective assets prescribed in Schedule II to the Companies Act, 2013. Depreciation on amounts of additions to fixed assets during the year or on its disposal/ demolition/ destruction of fixed assets during the year is provided on pro-rata basis as per Schedule II. As per Note 7 to the Schedule II to the Companies Act, 2013, the carrying amount of the fixed assets as on 1st April, 2017 has been depreciated over the remaining useful life of the asset after retaining the residual value @ 5% of cost. Wherever the remaining useful life of the asset is NIL as per Schedule II, the carrying amount as on 1st April, 2017 is recognized in the opening balance of retained earnings.

**1.4. Impairment of Assets:**

At each Balance Sheet date, the company assesses as to whether there is any indication that an asset is impaired. If any such indication exists, the company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the Statement of Profit and Loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount. However, as per the assessment made by the company as on the balance sheet date, there is no such indication of any impairment of any asset during the year under report and therefore there is no effect of impairment loss in the financial statement for the year under report.

KUMAR VIVEK & ASSOCIATES
PATNA
CHARTERED ACCOUNTANTS

**1.5. Borrowing Costs:**

Borrowing costs attributable to acquisition and construction of qualifying assets are capitalized as a part of the cost of such assets up to the date when such assets are ready for its intended use. Other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred.

**1.6. Foreign Exchange Transactions:**

Translations in foreign currency are recorded at the rate of exchange prevailing on the date of the transaction. Foreign currency monetary items are reported using closing rate of exchange at the end of the year. There are no long term foreign currency items in case of the company. Exchange difference on restatement of all a monetary items is recognized in the Statement of Profit and Loss.

1.7. Investments:

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investment are made, are classified as current investments. All other investments are classified as long-term investments.

a) Investments are recorded at cost on the date of purchase. Current investments are stated at lower of cost or net realizable value. Long Term investments are stated at cost after deducting provisions made, if any, for other than temporary diminution in the value.

**1.8. Inventories:**

a) Raw Materials and Packing Materials (If any) are valued at lower of cost or net realizable value. The cost formulae used is on Weighted Average basis. However, these items are considered to be realizable at cost if the finished products, in which they will be used, are expected to be sold at or above cost.

b) Finished Goods and Work-in-Progress are valued at lower of cost and net realizable value. Finished Goods include costs of conversion and other cost incurred in bringing the inventories to their present location and condition. Work-in-Progress includes raw material & packing material cost only. Cost of inventories is computed on a Weighted Average basis and includes materials, labour and an appropriate share of production overheads.

c) Trading Goods are valued at Cost.

d) Proceeds in respect of sale of raw material (not significant) are credited to respective head. Obsolete, defective and unserviceable inventory are duly provided for.

e) Excise duty on goods manufactured by the Company and remaining in inventory is included as a part of valuation of Finished Goods wherever applicable.

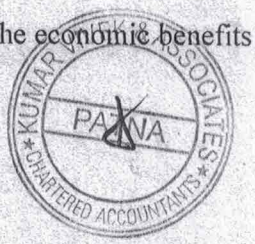
f) Cost includes non-recoverable Duties and Taxes.

1.9. Government Grants:

Government Grants are recognized when there is a reasonable assurance that the same will be received and all attaching condition will be complied with. Revenue grants are recognized in the Statement of Profit and Loss. Capital grants relating to specific Tangible/ Intangible Assets are reduced from the gross value of the respective Tangible/ Intangible Assets. Other capital grants in the nature of promoter's contribution are credited to capital reserve.

1.10. Revenue Recognition:

a) Revenue is recognized to the extents that it is probable that the economic benefits will flow to the company and can be reliably measured.



b) Revenue from sale of products is recognized when the significant risks rewards of ownership of the goods have passed on to the buyer which is generally on dispatch of goods in case of domestic sales and on the basis of bill of lading/airway bill in case of export sale. Sale of goods are recorded at net of returns, trade discounts, rebates, Sales Tax, Value Added Tax and gross of Excise Duty.

c) Revenue from services are recognized as they are rendered based on agreements/ arrangements with the concerned parties.

d) Interest Income is recognized on a time proportion basis taking into account the amount outstanding and applicable interest rate.

e) Dividend income on investment is accounted for when the right to receive the payment is established.

1.11. Retirement and Other Employment Benefits:

a) Defined Contribution Plan:

The Company makes defined contribution to Government Employee Provident Fund, Government Employee Pension Fund, Employee Deposit Linked Insurance, ESI and Superannuation schemes, which are recognized in the Statement of Profit and Loss on accrual basis.

b) Defined Benefits Plan:

The Company's liabilities under payment of Gratuity Act, Long Term compensated absences and pensions are determined on the basis of actuarial valuation made at the end of each financial year using the projected unit credit method except for short-term compensated absences, which are provided for based on estimates. Actuarial gains and losses are recognized immediately in the statement of profit and Loss as income as income or expense. Obligation is measured at the present value of estimated future cash flows using a discounted rate that is determined by reference to market yields at the Balance Sheet date on Government bonds where the terms of the Government bonds are consistent with the estimated terms of the defined benefit obligation.

1.12. Taxes on Income:

a) Tax expense comprises of current and deferred tax.

b) Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the assets and the liabilities on a net basis.

c) The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted as of the Balance Sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is reasonable certainty that these would be realized in future. The carrying amount of deferred tax assets are reviewed at each Balance Sheet date. The company writes down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain, that sufficient future taxable income will be available against which deferred tax assets can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain, that sufficient future taxable income will be available. In case of unabsorbed losses and unabsorbed depreciation, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profit. At each Balance Sheet date the company reassesses the unrecognized deferred tax assets.

d) Minimum Alteration Tax (MAT) credit is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period. In the year in which the MAT credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in Guidance Note issued by the ICAI the said asset is created by way of a credit to the Statement of Profit and Loss and shown as MAT Credit Entitlement. The Company reviews the same

PATNA

there is no longer convincing evidence to the effect that the company will pay normal Income Tax during the specified period.

1.14. Leases:

a) Operating Lease:

The company has entered into lease arrangements relating to premises where significant portion of risk and reward of ownership are retained by the lessor, are classified as operating lease and for which rentals are expensed with reference to the period for which rent is paid. Premium on lease hold land is amortized and charged to the Statement of Profit and Loss over the lease period on a straight line basis.

b) Finance Lease:

The Company has not entered into any finance lease.

1.15. Cash Flow Statement:

Cash flow are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payment and item of income or expenses associated with investing or financing cash flow. The cash flows from operating, investing and financing activities of the Company are segregated.

1.16. Cash and Cash Equivalents:

Cash and Cash Equivalent for the purpose of cash flow statement comprise cash on hand and cash at bank including fixed deposit with original maturity period of three months or less and short term highly liquid investment with an original maturity of three months or less (if any).

1.17. Excise Duty and Cenvat Accounting:

In accordance with the method of accounting regularly followed by the company, Cenvat has been accounted on the basis of 'exclusive method' as recommended by the Institute of Chartered Accountants of India wherever applicable. Provision for excise duty has been made on goods lying in bonded warehouses.

1.18. Export Incentives:

Export incentives available under prevalent schemes are accrued in the year in which the goods are exported and are accounted to the extent considered receivable.

1.19. Earnings Per Share:

Basic earnings per share is calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earning considered in ascertaining the company's earnings per share is the net profit after tax for the period.

**1.20. Provisions, Contingent Liabilities and Contingent Assets:**

Contingent Liabilities are possible but not probable obligations on Balance Sheet date, based on the available evidence. Contingent Liabilities are disclosed in the notes on accounts. Provisions are recognized when there is a present obligation as a result of past events, and it is probable that an outflow of resource will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to

**1.21. AMORTISATION**

Preliminary expenses (if any) and capital increase costs will be amortized over a period of five accounting years.

1.22 Previous Year figure have been regrouped or re-arranged wherever considered necessary.

1.23 Their is no expenditure incurred on Research & Development during the year,

KUMAR VIVEK & ASSOCIATES
PATNA
CHARTERED ACCOUNTANTS

1.24. Remuneration to Director during the year: Rs. 0.00 (Previous Year Rs.0.00)

1.25. The payment of Gratuity Act, 1972 is not applicable to the Company as such no liability has been ascertained and accounted for in the Statement of Accounts.

1.26. Balance confirmation from Sundry Debtors and Sundry Creditors have not been asked for and/or produced to the auditors, However Management is of the opinion that Current Assets and Current Liabilities are realizable and/or payable at least on the value on which these have been stated in the Balance Sheet.

1.27 Revenue expenses are certified to be correct and incurred for Business purposes only and some of are internally generated.

**14. Deferred Tax Liability**

Differed Tax Liability In view of Accounting Standard no.22 regarding disclosure of Accounting for Taxes on income effective from 01.04.2002 the deferred tax liability on account of difference in depreciation rate as per Income Tax Act and Companies Act, are recognized as under.

| | |
|---|---|
| Opening Differed Tax | 947.00 |
| This Year: Assets | 51.00 |
| Closing Differed Tax Assets | 896.00 |

1.28 Accounts are prepared by using accrual method of accounting and all the income and expenditure pertaining to this accounting period are accounted for and/or provided to the extent information available in this regard up-to the cut-off accounting date.

**1.29 PRIOR PERIOD / PREPAID ADJUSTMENTS**

Prior period expenses and incomes are shown under prior period head of revenue account. Prepaid items of revenue nature not pertaining to current accounting period are kept in current assets for future charges to relevant accounting period.

**1.30 Related Parties Disclosures**:

| Name of the Party | Nature of Transactions | For the Year 31.03.2025 | For the Year 31.03.2024 | Remarks |
|---|---|---|---|---|
| Sunil Kumar | Advances | 0.00 | 3500000.00 | |

Note: Related Party: Directors, relative of Directors and majority shareholders, the firms, companies in which directors, shares holders etc. investment in equity and managerial remuneration 0.00 paid to 2 director are not mentioned above.

PATNA

1.31. Additional information pursuant to the provisions of the paragraphs 3.4 C and 4 D of Schedule VI part II to the Companies Act,1956 are given below :

| | | 31.03.2025 | 31.03.2024 |
|---|---|---|---|
| a) Licensed and Installed Capacity | : | N.A. | N.A |
| b) Production and sale (In Lacs) | : | 44241200.00 | NA |

| | 31.03.2025 | 31.03.2024 |
|---|---|---|
| c) Raw Material consumed | 42045620.00 | 37532315.00 |
| WIP of Apartment (Value/qty.) | Nil | Nil |

d) Details of Imported and Indigenous raw materials Consumption.

| | 2024-2025 | 2023-2024 |
|---|---|---|
| Imported | Nil | Nil |
| Indigenous ( Purchases) | 42045620.00 | 37532315.00 |

e) Details regarding C.I.F. Value of Import- Nil Nil.

Signed in terms of our separate report

***For Kumar Vivek & Associates.***
***Chartered Accountants***

(Anubhav Kumar Singh)
Partner
M.No.436587
Place: Patna
Date: 03.09.2025

**Sai Archana Infracon Pvt. Ltd**
M/s Sai Archana Infracon Private Limited
**Director**
(Sunil Kumar)
DIN- 06864749

**Sai Archana Infracon Pvt. Ltd**
**Director**
(Priyanka Devi)
DIN-07687401