

ROMADIYA CONSTRUCTION PRIVATE LIMITED
Statement of Profit and Loss for the period from 01st June, 2023 to 31st March, 2024

		(Figures in INR)	
		Note	For the period ending on 31st March, 2024
1	Income		
	(a) Revenue from operations	15	-
	(b) Other Income	16	-
	Total Income		-
2	Expenses		
	(a) Cost of Execution	17	863,697.00
	(b) Changes in Inventories of finished goods, work-in-progress and Stock-in-Trade	18	-
	(c) Employee benefit Expense	19	775,800.00
	(d) Finance Charges	20	4,338.38
	(e) Depreciation and Amortization Expenses	3	-
	(f) Other expenses	21	216,820.90
	Total Expenses		1,860,654.28
3	Profit before tax (1-2)		(1,860,654.28)
4	Tax Expenses		
	(a) Current tax expense		-
	(b) Deferred tax		-
	(c) Adjustment for previous year		-
	Total Income Tax		-
5	Profit for the year (3-4)		(1,860,654.28)
6	Other Comprehensive income/(loss)		
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods;		
	(a) Re-measurement gains/(losses) on defined benefit plans		
	(b) Income tax effect		
	Other comprehensive income/(loss) for the year, net of tax		-
	Total comprehensive income for the year, net of tax		
7	Earnings per equity share (basic and diluted)		
	(Nominal value of equity share - Rs. 10/-)		
	Basic earnings per share	22	(186.07)
Significant accounting policies and notes to the Financial Statements		1	
Explanatory notes to financial statements		2 To 22	

In terms of our separate report of even date attached.

For PRASAD & SANTOSH,
CHARTERED ACCOUNTANTS
FRN : 000764C

Aniket Jaiswal
(CA ANIKET JAISWAL)
PARTNER
M.NO.- 454659
UDIN:24454659

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Shiya Kumari
Romadiya Construction Pvt. Ltd.

(SHIYA KUMARI)
DIRECTOR
DIN : 08015905

Ashwani Kumar
Romadiya Construction Pvt. Ltd.
Director

(ASHWANI KUMAR)
DIRECTOR
DIN: 08015927

DATE: 01st September, 2024
PLACE: PATNA

Ashwani Kumar

ROMADIYA CONSTRUCTION PRIVATE LIMITED
Statement of Changes in Equity for the period ended March 31, 2024

A) Equity Share Capital				
Particulars	No. of Shares	₹	P.	
As at June 01, 2023	-	-	-	-
Add Equity shares issued	10,000	100,000.00		
As at March 31, 2024	10,000	100,000.00		
B) Other Equity				
	Attributable to the equity holders			
	Securities Premium	Subsidy	General Reserve	Retained Earnings
As at June 01, 2023	-	-	-	-
Net Loss for the year	-	-	-	(1,860,654.28)
Other comprehensive profit for the year	-	-	-	-
Total Comprehensive income	-	-	-	-
As at March 31, 2024	-	-	-	(1,860,654.28)

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached.

For PRASAD & SANTOSH,
CHARTERED ACCOUNTANTS
FRN : 000764C

Aniket Jha

(CA ANIKET JHA)
PARTNER
M.NO.- 454659

UDIN:24454659BKGWZL7425



For and on behalf of the board of Directors

Romadiya Construction Pvt. Ltd.

Shiya Kumari
Director

(SHIYA KUMARI)
DIRECTOR
DIN: 08015905

Romadiya Construction Pvt. Ltd.

Ashwani Kumar
Director

(ASHWANI KUMAR)
DIRECTOR
DIN: 08015927

DATE: 01st September, 2024
PLACE: PATNA

Ashwani Kumar

Note:- 15 REVENUE FROM OPERATIONS	
PARTICULARS	For the period ended March 31,2024
(a)Sale of Products	-
(b)Sale of Services	-
(c)Other Operating Revenues	-
TOTAL	-

Note:- 16 OTHER INCOMES	
PARTICULARS	For the period ended March 31,2024
(a)Interest Income	-
(b)Dividend Income	-
(c)Net gain/loss on sale of investments	-
(d)Other non-operating Income	-
TOTAL	-

Note :- 17 COST OF EXECUTION	
PARTICULARS	For the period ended March 31,2024
(a) Cost of Contract	749,797.00
(b) Site Expense	113,900.00
TOTAL	863,697.00

Note :- 18 CHANGE IN INVENTORY OF STOCK IN TRADE	
PARTICULARS	For the period ended March 31,2024
Opening Stock in Trade	-
Closing Stock in Trade	-
TOTAL	-

Note :- 19 EMPLOYEE BENEFITS EXPENSES	
PARTICULARS	For the period ended March 31,2024
(a) Salaries & Wages	775,800.00
(b) Salaries to Directors	-
(c) Contribution to provident and other funds	-
(d) Insurance to staff	-
(e) Staff Welfare Expenses	-
(f) Sales Incentive to staff	-
TOTAL	775,800.00

Note :- 20 FINANCE CHARGES	
PARTICULARS	For the period ended March 31,2024
(a)Interest on Cash Credit	-
(b) Other Interest	-
(c) Bank Charges	4,336.38
(d) Bank Processing	-
TOTAL	4,336.38

Romadiya Construction Pvt. Ltd.
 Ashwani Kumar
 Director



Note :- 21 OTHER EXPENSES	
PARTICULARS	For the period ended March 31, 2024
(a) PAYMENT TO AUDITORS AS	
i. as Audit Fees	17,700.00
ii. as Tax Audit Fees	-
(b) Consultancy Fees	116,300.00
(c) Rent and Electricity	-
(d) Marketing Expenses	-
(e) Office expenses	-
(f) Power & Fuels	-
(g) Rebate & Discount	-
(h) Conveyance	6,080.00
(i) Tour & Travelling Expense	3,230.90
(j) Telephone Expense	18,000.00
(k) Filing Fee and Forms	5,510.00
(l) Printing & Stationery	-
(m) Postage & Courier	-
(n) Designing and Consultancy	-
(o) Annual Software and Maintenance	-
(p) Cartage & Labour	-
(q) Trade Mark	-
(r) Marketing Exp	50,000.00
(s) Professional Fee	-
(t) Repair and Maintenance	-
(u) Packing Material	-
(v) Advertisement/Sales Promotion	-
(w) Conference and Meeting	-
(x) GST Late Fee	-
(y) Sundry Balance W/o	-
(z) Misc. Exp	-
TOTAL	216,820.90

Note :- 22 BASIC EARNING PER SHARE	
PARTICULARS	For the period ended March 31, 2024
Earnings attributable to equity shareholders	(1,860,654.28)
Weighted Average of outstanding Equity Shares *	10,000.00
Basic Earning per share	(186.07)

For PRASAD & SANTOSH,
CHARTERED ACCOUNTANTS
FRN : 000764C

Print
(CA ANIKET JHA)
PARTNER
M.NO. : 454659
UDIN:24454659BKGW



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Romadiya Construction Pvt. Ltd.

Shriya Kumari
Director

(SHIYA KUMARI)
DIRECTOR
DIN : 08015905

Romadiya Construction Pvt. Ltd.

Ashwani Kumar
Director

(ASHWANI KUMAR)
DIRECTOR
DIN: 08015927

DATE: 01st September, 2024
PLACE: PATNA

Romadiya Construction Pvt. Ltd.

Ashwani Kumar
Director

ROMADIYA CONSTRUCTION PRIVATE LIMITED

PARTICULARS OF DEPRECIATION ALLOWABLE AS PER INCOME TAX ACT, 1961

Fixed Assets Statement As Per Income Tax Act as on 31st March 2024

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK					DEPRECIATION		WDV
			WDV 01.04.2023	Addition		Sale/ Scrap	Total As on 31.03.2024			Total As on 31.03.2024
				1st Half	2nd Half			Normal Dep	Additional Dep	
Tangible Assets										
1			-		-		-		-	-
2			-		-		-		-	-
3			-		-		-		-	-
Current Year's Figures			-		-		-		-	-
Previous Year's Figures										

Romadiya Construction Pvt. Ltd.

Ashwani Kumar
Director



1 Significant Accounting Policies :

(a) Corporate Information

M/s Romadiya Construction Private Limited is domiciled in India & Incorporated under the provisions of the Companies Act, 2013 on 01st June, 2023. The Company is engaged in construction business .

M/s Romadiya Construction Private Limited is a Small Company as defined under Section 2(85) of the Companies Act, 2013.

(b) Significant accounting policies

The Financial Statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013, besides the pronouncements/guidelines of the Institute of Chartered Accountants of India. The financial statements have been prepared on an accrual basis and under the historical cost convention.

(c) Revenue Recognition :

Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods, services, service tax, excise duty and sales during trial run period, adjusted for discounts (net), and gain/loss on corresponding hedge contracts. Dividend income is recognized when the right to receive payment is established. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest

(d) Tangible Fixed Assets :

Depreciation on fixed assets is provided to the extent of depreciable amount on the Written Down Value (WDV) Method except in case of assets purchased during the year on pro rata basis .

(e) Basic of accounting and preparation of financial statement

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 ('Act') read with Companies (Indian Accounting Standards) Rules ,2015 and other related provisions. The Accounting policies are applied consistently to all the period presented in the financial statements.

(f) Use of estimates

The preparation of Financial Statements is in conformity with GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and reported income and expenses during the year.

The Management believes that the estimates used in preparation of financial statements are prudent and reasonable. Future results could differ due to these estimates and the difference between the actual results and the estimates are recognized in the periods in which the results are known/materialized.

(g) Inventories

Inventories are valued at cost or net realizable value whichever is lower, as taken, valued and certified by the management.

(h) Income Taxes :

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/ period. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognized if there is virtual certainty that sufficient future taxable income will be available to realize the same. Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

Minimum Alternative Tax (MAT) is calculated in accordance with the provisions of Income Tax Act 1961, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as asset in the balance sheet. Further Company is following ICDR requirement.

Romadiya Construction Pvt. Ltd.

Ashwani Kumar
Director



(i) Employee Benefit

Short Term Employee benefit

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services. These benefits include performance incentive, daily allowance and drug promotion activities.

Post Employment benefit

Defined Contribution plan

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund. The Company's contribution is recognized as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

(j) GST Reconciliation

Reconciliation of GST paid and payable are to be reconciled in filing of Annual Return. GST paid and payable are subjected to adjustment.

(k) Provisions, Contingent Liabilities and Contingent Assets :

Provisions :

A provision is recognised when the company has a present obligation as a result of past event; it is probable that capital outflow of resources 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 settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Contingent liabilities and contingent assets are neither recognized nor disclosed in the financial statements.

(l) Classification of assets as current and non-current

All assets and liabilities are classified as current or non-current as per the company's normal operating cycle and other criteria set out in schedule III to the Companies Act, 2013. Based on the nature of products and time between acquisition of assets for processing and their realization in cash and cash equivalents, 12 months has been considered by the Company for the purpose of current or non-current classification of assets and liabilities.

(m) Bank Borrowing :

The company has no borrowings.

(n) Investments :

There are no Long Term Investments at the period end.

(o) Earning per share :

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average numbers of equity shares outstanding during the year are adjusted for events of bonus issue; bonus element in a rights issue to existing shareholders; share split; and reverse share split (consolidation of shares).



Romadiya Construction Pvt. Ltd.

Ashwani Kumar
Director

2 EXPLANATORY / CLARIFICATION NOTE

(a) Authorized Capital

Company is having Authorized Share Capital of Rs. 15,00,000/- (150000 equity shares at the rate Rs. 10/- each).
Subscribed and fully paid up share capital is 5000 equity shares of Rs 10/- each.

(b) Basic and Diluted Earning Per Share

Numerator Net Profit

Profit and loss as per profit & loss

Denominator- Average number of equity shares outstanding during the year

No. of Shares - Basic & Diluted

Earnings per share (Rs)

Basic (Face Value of 10/- per share)

Diluted (Face Value of 10/- per share)

(c) Disclosure in respect of Related Party transactions

Name of the Party and Relation	Transaction Type
Shiya Kumari (Director)	Unsecured Loan
Ashwani Kumar (Director)	Unsecured Loan

(d) Auditor's Remuneration

Particulars	Current Year
Audit Fees	17,700.00

(e) Foreign Exchange Earning & Outflow:-

Particulars	Current Year

(f) Balance in sundry debtors, sundry creditors and loans & advances are subject to confirmation and reconciliations.

(g) Commitments

Estimated amount of Cotracts remaining to be executed on Capital Account
(Construction of Office Building and Laboraory)

(h) Prior Period Items :

There is no material prior period items included in Profit & Loss account required to be disclosed as per Accounting Standard-5, prescribed by the Companies (Accounting Standard) Rules,2006.

Corresponding figures for the previous year have been regrouped/ rearranged, wherever necessary to confirm to current year classification.



Romadiya Construction Pvt. Ltd.
Ashwani Kumar
Director