

KAUTILYA REAL-TECH (OPC) PRIVATE LIMITED

REG. ADD : 62 A/02/DT-13,ADARSH NAGAR KHODA, GHAZIABAD, UP 201001

CIN-U45309UP2017OPC099170

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2023

PARTICULARS	NOTE NO.	FOR THE YEAR ENDED	
		31.03.2023	31.03.2022
1 Revenue From Operations	21	-	-
2 Other Income	22	-	-
3 Total Revenue (1+2)		-	-
4 Expenses			
(a) Consumption & Direct Materials	23	1,17,58,853.00	10,74,196.00
(b) Changes in inventories of Finished goods, Work-in-progress & Stock-in-trade	24	(1,37,86,816.00)	(16,42,801.00)
(c) Employee benefits expense	25	13,66,203.00	3,12,831.00
(d) Finance Costs	26	2,838.00	5,229.00
(e) Depreciation and amortisation expense	27	7,696.00	9,396.00
(f) Other expenses	28	6,51,226.00	2,41,149.00
Total Expenses		-	-
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		-	-
6 Prior Period Item		-	-
7 Profit / (Loss) before extraordinary items and tax (5 ± 6)		-	-
8 Extraordinary items		-	-
9 Profit / (Loss) before tax (7 ± 8)		-	-
10 Tax expense:			
(a) Current tax expense for current year	29	-	-
(b) Deferred tax	30	-	-
11 Profit /(loss) for the Year		-	-
Basic & Diluted EPS Rs. (A/B)		-	-

In terms of our report attached.

For M A K S S & ASSOCIATES

Chartered Accountants

For and on behalf of the Board of Directors

S/d

ASHOK KUMAR MISHRA

Partner M. No-064091

S/d

MALA

Director

DIN: 09059218

Place : Patna

Date : 27.09.2023

UDIN : 23064091BGYZBZ8775

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Notes Forming Part of the financial statement

Particulars	FOR THE YEAR ENDED	
	31.03.2023	31.03.2022
Note No. 21 Revenue from Operations		
Sales of Products	-	-
Sales of Services	-	-
	-	-
Note No. 22 Other Income		
(a) Interest Income	-	-
(b) Others	-	-
Total	-	-
Note no. 23 Purchase of Stock in Trade/ Cost of Materials Consumed		
Purchase of Material	-	-
Cost of material consumed	1,17,58,853.00	10,74,196.00
	-	-
Total	1,17,58,853.00	10,74,196.00
Note No. 24 Changes in inventories of Finished goods, Work-in-progress & Stock-in-trade		
<u>Inventories at the end of Year</u>		
Finished goods	-	-
Work-in-progress	1,65,03,560.00	27,16,744.00
Stock-in-trade	-	-
Total	1,65,03,560.00	27,16,744.00
<u>Inventories at the beginning of the year</u>		
Finished goods	-	-
Work-in-progress	27,16,744.00	10,73,943.00
Stock-in-trade	-	-
Total	27,16,744.00	10,73,943.00
Net increase/(Decrease)	(1,37,86,816.00)	(16,42,801.00)

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Notes Forming Part of the financial statement

Particulars	FOR THE YEAR ENDED	
	31.03.2023	31.03.2022
<u>Note No. 25 Employees Benefit expenses</u>		
Salaries & Allowances	13,60,850.00	3,04,500.00
Director's Remuneration		
MALA	-	-
Staff Welfare	5,353.00	8,331.00
Total	13,66,203.00	3,12,831.00
<u>Note No. 26 Finance Costs</u>		
Interest expenses	-	-
Bank Charges	2,838.00	5,229.00
Total	2,838.00	5,229.00
<u>Note No. 27 Other Expenses</u>		
Petrol Expense	34,581.00	21,185.00
Fooding Expense	18,869.00	605.00
ELECTRIC FITTING EXPENSES	-	16,000.00
Archirect expenses	-	26,100.00
ROC Filing Fees	3,79,900.00	16,500.00
Audit Fee	25,000.00	25,000.00
Electricity expenses	22,479.00	1,700.00
Medical expenses	2,829.00	8,435.00
Commission expenses	-	50,200.00
Professional Charges	15,500.00	3,700.00
Travelling Expense	9,522.00	-
Repair and Maintenance	36,666.00	-
Telephone & Mobile Expenses	-	1,820.00
Office Expenses	85,131.00	42,775.00
Printing & Stationery	8,626.00	9,766.00
Miscellaneous Expenses	12,123.00	17,363.00
	6,51,226.00	2,41,149.00
<u>Note No -28 Earnings Per Shares (EPS)</u>		
Profit after tax for the year	-	-
Profit attributable to Equity Shareholders (A)	-	-
Weighted Average number of Equity Shares (B)	1,000.00	1,000.00
Nominal Value of Equity Shares (in Rs.)	100.00	100.00
Basic & Diluted EPS Rs. (A/B)	-	-

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BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2023

Particulars		Note No.	As at 31 March, 2023	As at 31 March, 2022
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	1	1,00,000.00	1,00,000.00
	(b) Reserves and surplus	2	-	-
	(c) Money received against share warrants			
			1,00,000.00	1,00,000.00
2	Share application money pending allotment			
3	Non-current liabilities			
	(a) Long-term borrowings	3	91,28,516.00	38,15,400.00
	(b) Deferred Tax Liabilities (Net)	4	-	-
	(c) Other long-term liabilities	5	1,05,83,177.00	-
	(d) Long-term provisions	6	-	-
			1,97,11,693.00	38,15,400.00
4	Current liabilities			
	(a) Short-term borrowings	7	-	-
	(b) Trade payables	8	58,098.00	89,900.00
	(c) Other current liabilities	9	-	60,000.00
	(d) Short-term provisions	10	92,648.00	81,500.00
			1,50,746.00	2,31,400.00
	TOTAL		1,99,62,439.00	41,46,800.00
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets	11	34,822.00	42,518.00
	(ii) Intangible assets		-	-
	(iii) Intangible assets under development			
	(iv) Fixed assets held for sale			
			34,822.00	42,518.00
	(b) Non-current investments	12	-	-
	(b) Deferred Tax Assets(Net)			
	(d) Long-term loans and advances	13	6,00,034.00	-
			6,00,034.00	-
2	Current assets			
	(a) Inventories	16	1,65,03,560.00	27,16,744.00
	(b) Trade receivables	17	9,906.00	-
	(c) Cash and cash equivalents	18	1,61,097.00	4,53,005.00
	(d) Short-term loans and advances	19	26,53,020.00	9,34,533.00
	(e) Other current assets	20	-	-
			1,93,27,583.00	41,04,282.00
	TOTAL		1,99,62,439.00	41,46,800.00

In terms of our report attached.

For M A K S S & ASSOCIATES
Chartered Accountants

For and on behalf of the Board of Directors

S/d
ASHOK KUMAR MISHRA
Partner M. No-064091

S/d
MALA
Director
DIN: 09059218

Place : Patna
Date : 27.09.2023
UDIN : 23064091BGYZBZ8775

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0.00

Notes Forming Part of the financial statement

PARTICULARS	As at 31 March, 2023	As at 31 March, 2022
Note No. 1 Share Capital		
Authorised 1,000 Equity shares of Rs.100.00 each	1,00,000.00	1,00,000.00
Issued 1,000 Equity shares of Rs.100.00 each	1,00,000.00	1,00,000.00
Subscribed & Fully Paid up 1,000 Equity shares of Rs.100.00 each	1,00,000.00	1,00,000.00
Total	1,00,000.00	1,00,000.00
Reconciliation of Number of Shares ; Equity Shares of Rs. 100 /- Each As at the beginning of the year	1,000.00	1,000.00
As at the end of the year	1,000.00	1,000.00
Shareholders holding more than 5% Shares ; NEERAJ KUMAR	100000(100%)	100000(100%)
Terms / Rights attached to Equity Shares : The Company has only one class of Equity Shares having a par value of Rs.100 /-. Each holder is entitled to one vote per share. The Company declares and pays dividends, if any, in Indian Rupees. The dividend proposed, if any, by the Board of Directors is subject to the approval of the Shareholders in the ensuing General Meeting. In the event of liquidation of the Company, the Shareholders will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.		
Note No. 2 Reserve & Surplus		
Surplus in Statement of Profit & Loss;		
Opening balance	-	-
Add: Transferred from surplus in Statement of P&L (Loss)	-	-
Less : Adjustment of fixed Assets regarding to New comp. Act		-
Closing balance	-	-
Note No. 3 Long -Term Borrowings		
(A)Term Loans From Banks		
(B) Loans & Advances from related parties Secured		
Unsecured	91,28,516.00	38,15,400.00
Total	91,28,516.00	38,15,400.00
Note No. 4 Deferred Tax (Liability)/Asset		
Tax effect of items constituting Deferred Tax Liability Depreciation		
Tax effect of items constituting Deferred Tax Liability	-	-
Tax effect of items constituting Deferred Tax Asset Provision for Compensated absences, Gratuity & other employee benefits	-	-
Tax effect of items constituting Deferred Tax Asset	-	-
Net Deferred Tax (Liability)/Asset (Decrease)/ Accretion in Deferred Tax Liability	-	-
Deferred Tax Liability Provided During the Year	-	-
Note No. 5 Other Long Term Liabilities		
(a) Trade Payables (i) Acceptance (ii) Other than acceptances (b)Others advances from customer (i) Payables on purchase of fixed assets (ii) Others (specify)	1,05,83,177.00	
Total	1,05,83,177.00	-

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Notes Forming Part of the financial statement

Note No.-6 Long-term provisions		
(a) Provision for Employee Benefits		
(i) Provision for compensated absence		
(b) Other provisions		
Total	-	-

Note No.-7 Short Term Borrowings		
(a) Loan repayable on demand		
From Banks	-	-
Secured	-	-
Unsecured	-	-
(b) Other Loans & Advances		
Secured		
Unsecured		
Total	-	-

Note No.-8 Trade Payables		
Sundry Creditors	58,098.00	89,900.00
	58,098.00	89,900.00

Note No. 9 Other current Liabilities		
Other Payables	-	-
TOTAL	-	60,000.00
	-	60,000.00

Note No. 10 Short Term Provisions		
(a) Provision for employee Benefits	-	-
(b) Other provisions		
(i) Provision for Income Tax	-	-
(ii) Provision for GST	24,758.00	
(iii) Remuneration Payable	-	
(iv) Others	-	
(ii) Provision for audit fee		
audit fees		40,000.00
Current Year Provision	25,000.00	25,000.00
(iii) Provision for Expenses payable	42,890.00	16,500.00
Total	92,648.00	81,500.00

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Notes Forming Part of the financial statement

Note No. 12 Non- Current Investment	As on 31/03/2023			As on 31/03/2022	
	Quoted	Unquoted	Total	Quoted	Unquoted
Investment (at cost)					
(a) Trade Investment	-	-	-		-
(b) Other Investments					
Total	-	-	-	-	-

Note No. 13 Long term Loans & advances		
(a) Tax advances , Deductions ,Credits ,Refund Dues		
Secured,considered good		
Unsecured, considered good	6,00,034.00	
(b) Security Deposit	-	-
Secured,considered good		
	6,00,034.00	-

Note No. 14 Other non current assets		
(a) Long term receivable		
Secured,considered good	-	-

Note No. 15 Current Investment	As on 31/03/2023			As on 31/03/2022	
	Quoted	Unquoted	Total	Quoted	Unquoted
(A) Current Portion of Long term Investments					
(a) Investment in Govt./ Trust Securities					
(B) Investment in Govt./ Trust Securities					
(a) Govt. Securities					
(C) Investment in Mutual Funds					
(D) Other Investment (specify nature)					
Total Current Investment	-	-	-	-	-

Note No. 16 Inventories		
(at lower of cost or Net Realisable value)		
(a) WIP	1,65,03,560.00	27,16,744.00
	1,65,03,560.00	27,16,744.00

Note No. 17 Trade Receivables		
(a) Trade receivables outstanding for a period less than 6 month from the date they become due for payment		
Unsecured, considered good		
(b) Other Trade receivable		
Unsecured, considered good	9,906.00	
	9,906.00	-

Note No. 18 Cash & Cash Equivalent		
(a) Cash in hand	59,528.00	1,48,700.00
(b) Cash at Bank		
Indusind Bank	96,079.00	2,151.00
Uco Bank	5,490.00	3,02,154.00
(i) Total	1,61,097.00	4,53,005.00
(C) Fixed Deposit (Maturity More than 12 months)		
(ii) Total	-	-
Total (i) + (ii)	1,61,097.00	4,53,005.00

Note No. 19 Short Term Loans & Advances		
Other Loans and Advances	26,53,020.00	9,34,533.00
	26,53,020.00	9,34,533.00

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0.00

DETAILS OF DEPRECIATION ON FIXED ASSETS AS ON 31-03-2021 UNDER COMPANIES ACT 2013.

DEPRECIATION CHART FOR F. Y. 2022-23

NOTE NO-11 & NOTE NO-27

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Addition During The Year	Total Original cost	Dep charged upto 31.03.2020	WDV as on 01.04.2021	Life as per Co. Act, 2013	Life Used till 31/03/2021	Remaining Life	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Dep for the Year 2021-22	WDV as on 31st Mar 2022
1-Apr-2018	D.G	94,500	-	94,500	51,982	42,518	15.00	3.00	12.00	4,725	89,775	18.10%	7,696	34,822
	Total Assets	94,500	-	94,500	51,982	42,518				4,725	89,775		7,696	34,822
		94,500			42,586	51,914							9,396	42,518