IYOM INDIA CONSTRUCTION PRIVATE LIMITED
CIN : U45500BR2018PTC038947
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2023

In ₹

Particulars	Note No.	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Revenue from operations	4.7	-	-
Other income	4.8	-	-
Total Income		**0.00**	**0.00**
Expenses			
Cost of materials consumed	4.9	3326350.00	4370042.90
Purchases of Stock-in-Trade	5.0	-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	5.1	(10157502.31)	(7382981.69)
Employee benefits expense	5.2	1979521.00	318734.00
Finance costs	5.3	6651.00	19845.07
Depreciation and amortization expense	5.4	184846.84	112171.70
Other expenses	5.5	5026273.00	2737629.52
Total expenses		**366139.53**	**175441.50**
Profit before exceptional, extraordinary and prior period items and tax		(366139.53)	(175441.50)
Exceptional items	5.6	-	-
Profit before extraordinary and prior period items and tax		(366139.53)	(175441.50)
Extraordinary Items	5.7	-	-
Profit before prior period items and tax		(366139.53)	(175441.50)
Prior Period Items	5.8	-	-
Profit before tax		(366139.53)	(175441.50)
Tax expense:	5.9	-	-
Current tax		(10552.00)	13732.00
Deferred tax		(355587.53)	(189173.50)
Profit/(loss) for the period from continuing operations		-	-
Profit/(loss) from discontinuing operations	6.0	-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		(355587.53)	(189173.50)
Profit/(loss) for the period		-	-
Earnings per equity share:	6.2	-	-
Basic		-	-
Diluted			

In terms of our attached report of even date
For R A K S & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 0023120C

ANKIT KUMAR
(PARTNER)
M. NO. : 536810

For IYOM INDIA CONSTRUCTION PRIVATE LIMITED

IYOM INDIA CONSTRUCTION PVT. LTD.

For IYOM INDIA CONSTRUCTION PVT. LTD.

Neelu Kumari
Director

NEERAJ ROY
(DIRECTOR)
(DIN : 08193391)

NEELU KUMARI
(DIRECTOR)
(DIN : 08429771)

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023

Note No. 4.7 Revenue from operations

In ₹

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
	0.00	**0.00**

Note No. 4.8 Other income

In ₹

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
	0.00	**0.00**

Note No. 4.9 Cost of materials consumed

In ₹

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Raw Material		
Purchase	3326350.00	4370042.90
	3326350.00	4370042.90
Capitalisation Raw Material	0.00	0.00
	3326350.00	**4370042.90**

Details of Raw Material

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
BUILDING MATERIAL	3326350.00	4370042.90
	3326350.00	**4370042.90**

Note No. 5.0 Purchases of Stock-in-Trade

In ₹

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
	0.00	**0.00**

Note No. 5.1 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

In ₹

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Opening		
Work in Progress	7382981.69	0.00
	7382981.69	**0.00**
Closing		
Work in Progress	17540484.00	7382981.69
	17540484.00	**7382981.69**
Increase/Decrease		
Work in Progress	(10157502.31)	(7382981.69)
	(10157502.31)	**(7382981.69)**
Increase Decrease in Excise Duty Inventories		0.00
	(10157502.31)	**(7382981.69)**
Share Materials Stocks Joint Ventures		0.00

Details of Changes in Inventory

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Work in Progress		
Work In Progress	(10157502.31)	(7382981.69)
	(10157502.31)	**(7382981.69)**

Note No. 5.2 Employee benefits expense

In ₹

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022

Salary, Wages & Bonus		
STAFF SALARY	622010.00	318699.00
LABOUR PAYMENT EXPENSES	1333000.00	0.00
Staff Welfare Expenses		
STAFF WELFARE EXPENSES	24511.00	35.00
	1979521.00	**318734.00**

Note No. 5.3 Finance costs

In ₹

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Interest Expenses		
Bank Charges		
BANK CHARGE	6651.00	19845.07
	6651.00	**19845.07**

Note No. 5.4 Depreciation and amortisation expense

In ₹

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Depreciation & Amortisation		
Depreciation Tangible Assets	184846.84	112171.70
	184846.84	**112171.70**

Note No. 5.5 Other expenses

In ₹

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Administrative and General Expenses		
Telephone Postage		
TELEPHONE & INTERNET EXPENSES	14400.00	199.00
Printing Stationery		
PRINTING & STATIONARY	54989.00	47250.00
Rent Rates And taxes		
Rent	356231.00	281502.00
Auditors Remuneration		
Audit Fees	25000.00	10000.00
Managerial Remuneration		
Salary To Director	1720300.00	1130000.00
Repairs Maintenance Expenses		
Others	30000.00	112993.00
Travelling Conveyance		
TOUR & TRAVELS EXPENSES	17544.00	60589.00
Legal and Professional Charges		
LEGAL EXPENSES	74667.00	41676.00
Vehicle Running Expenses		
FUEL EXPENSES	95625.00	94106.52
Guest House Expenses		
GUEST HOUSE RENT	0.00	500.00
Information Technology Expenses		
Website	15000.00	0.00
Registration and Filing Fees		
FILLING FEES	15000.00	40000.00
Other Administrative and General Expenses		
OFFICE EXPENSES	376669.00	137686.00
PUJA EXPANCE	60006.00	4650.00
Selling Distribution Expenses		
Advertising Promotional Expenses		
SALES AND PROMOTION EXPENSES	156246.00	29378.00
Commission Paid		
Commission Paid Other Selling Agents	520030.00	0.00
Other Selling Distribution Expenses		
DISCOUNT	0.00	200000.00
Write off Assets and Liabilities		
Sundry Expenses Written Off	1266.00	0.00
Contract Cost		
Other Overheads Apportioned	1493300.00	547000.00
	5026273.00	**2737629.52**

Note No. 5.6 Exceptional items

In ₹

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
	0.00	0.00

Note No. 5.7 Extraordinary Items

In ₹

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
	0.00	0.00

Note No. 5.8 Prior Period items

In ₹

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
	0.00	0.00

Note No. 5.9 Tax expense

In ₹

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Deferred tax	(10552.00)	13732.00
	(10552.00)	13732.00

Note No. 6.0 Profit/(loss) from discontinuing operations

In ₹

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
	0.00	0.00

Note No. 6.2 Earnings per equity share

In ₹

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022

In terms of our attached report of even date
For R A K S & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 0023120C

ANKIT KUMAR
(PARTNER)
M. NO. : 536810

For IYOM INDIA CONSTRUCTION PRIVATE LIMITED

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MANAGING DIRECTOR

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