IYOM INDIA CONSTRUCTION PRIVATE LIMITED
CIN : U45500BR2018PTC038947
BALANCE SHEET AS AT 31/03/2023

In ₹

Particulars	Note No.	as at 31/03/2023	as at 31/03/2022
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2.1	150000.00	150000.00
Reserves and surplus	2.2	(536890.38)	(181302.85)
Money received against share warrants	2.3	-	-
		(386890.38)	(31302.85)
Share application money pending allotment	2.4	-	-
Non-current liabilities			
Long-term borrowings	2.5	388442.00	1572500.00
Deferred tax liabilities (Net)	2.6	3180.00	13732.00
Other Long term liabilities	2.7	-	-
Long-term provisions	2.8	-	-
		391622.00	1586232.00
Current liabilities			
Short-term borrowings	2.9	16299303.00	7921001.00
Trade payables	3.0		
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		-	42500.00
Other current liabilities	3.1	2429810.84	10000.00
Short-term provisions	3.2	-	-
		18729113.84	7973501.00
TOTAL		**18733845.46**	**9528430.15**
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	3.3	827257.46	984104.30
Intangible assets	3.4	-	-
Capital work-in-progress	3.5	-	-
Intangible assets under development	3.6	-	-
		827257.46	984104.30
Non-current investments	3.7	-	-
Deferred tax assets (net)	3.8	-	-
Long-term loans and advances	3.9	320000.00	320000.00
Other non-current assets	4.0	-	-
		1147257.46	1304104.30
Current assets			
Current investments	4.1	-	-
Inventories	4.2	17540484.00	7382981.69
Trade receivables	4.3	-	7560.00
Cash and cash equivalents	4.4	46104.00	832518.50
Short-term loans and advances	4.5	-	-
Other current assets	4.6	-	1265.66
		17586588.00	8224325.85
Accounting Policies and Notes on Accounts	1.0		
TOTAL		**18733845.46**	**9528430.15**

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.
MANAGING DIRECTOR

NEERAJ ROY
(DIRECTOR)
(DIN : 08193391)

NEELU KUMARI
(DIRECTOR)
(DIN : 08429771)

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023

Note No. 2.1 Share Capital

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
Authorised		
100000 (100000) Equity Shares Equity of ₹ 10/- Par Value	1000000.00	1000000.00
	1000000.00	**1000000.00**
Issued		
15000 (15000) Equity Shares Equity of ₹ 10/- Par Value	150000.00	150000.00
	150000.00	**150000.00**
Subscribed		
15000 (15000) Equity Shares Equity of ₹ 10/- Par Value	150000.00	150000.00
	150000.00	**150000.00**
Paidup		
15000 (15000) Equity Shares Equity of ₹ 10/- Par Value Fully Paidup	150000.00	150000.00
	150000.00	**150000.00**

Holding More Than 5%

Particulars	as at 31/03/2023		as at 31/03/2022	
	Number of Share	% Held	Number of Share	% Held
NEELU KUMARI	7500	50.00	7500	50.00
NEERAJ ROY	7500	50.00	7500	50.00

Shareholding of Promoters

Shares held by promoters as at 31/03/2023

EquityShares Equity of ₹ 10

SN	Shares held by promoter at the end of year			% change during the year
	Promoters Name	No. of Shares	% of total shares	
1	NEERAJ ROY	7500	50	0
2	NEELU KUMARI	7500	50	0

Shares held by promoters as at 31/03/2022

EquityShares Equity of ₹ 10

SN	Shares held by promoter at the end of year			% change during the year
	Promoters Name	No. of Shares	% of total shares	
1	NEERAJ ROY	7500	50	0
2	NEELU KUMARI	7500	50	0

Breakup of Equity Capital

EquityShares Equity of ₹ 10

Particular	as at 31/03/2023	as at 31/03/2022
Government		0
Government Companies		0
Public Financial Companies		0
Nationalised Or Other Banks		0
Mutual Funds		0
Venture Capital		0
Foreign Holdings		0
Body Corporates		0
Directors And Related Parties	15000	15000

Major Share holders		0
Others		0

Note No. 2.2 Reserve and Surplus

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
Profit and Loss Opening	(181302.85)	7870.65
Amount Transferred From Statement of P&L	(355587.53)	(189173.50)
	(536890.38)	**(181302.85)**
	(536890.38)	**(181302.85)**

Note No. 2.3 Money Received Against Share Warrants

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
	0.00	**0.00**

Note No. 2.4 Share Application Money Pending Allotment

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
	0.00	**0.00**

Note No. 2.5 Long Term Borrowings

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
Loan and Advances From Related Parties		
Unsecured		
Director		
NEERAJ ROY/ MD / LOAN	388442.00	1572500.00
	388442.00	**1572500.00**

Note No. 2.6 Deferred Taxes

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
Deferred Tax Liabilities		
Depreciation	3180.00	13732.00
	3180.00	**13732.00**

Note No. 2.7 Other Long Term Liabilities

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
	0.00	**0.00**

Note No. 2.8 Long Term Provisions

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
	0.00	**0.00**

Note No. 2.9 Short Term Borrowings

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
Other loans and advances		
Secured		
ADVANCES FROM DEBTOSR	16299303.00	7921001.00
	16299303.00	**7921001.00**

Note No. 3.0 Trade Payables

as at 31/03/2023

In ₹

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00

(ii) Others	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

as at 31/03/2022

In ₹

Particulars	Outstanding for following periods from due date of payment.					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others						
SUNDRY CREDITOR	2500.00	0.00	0.00	0.00	0.00	2500.00
SIMENDRA RAY SUPPLIER	40000.00	0.00	0.00	0.00	0.00	40000.00
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

Note No. 3.1 Other Current Liabilities

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
Other payables		
Other Current Liabilities		
AUDIT FEE PAYABLE	25000.00	10000.00
SUNDRY CREDITORS	2404810.84	0.00
	2429810.84	**10000.00**

Note No. 3.2 Short Term Provisions

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
	0.00	**0.00**

Note No. 3.3 Property, Plant and Equipment

In ₹

Particulars	Gross					Depreciation					Impairment				Net	
	Opening as at 01/04/2022	Addition	Deduction	Revaluation	Closing as at 31/03/2023	Opening as at 01/04/2022	During Period	Deduction	Other Adj.	Closing as at 31/03/2023	Opening as at 01/04/2022	During Period	Reversal	Closing as at 31/03/2023	Closing as at 31/03/2023	Closing as at 31/03/2022
Plant and Machinery																
PLANT AND MACHINERY	1051000.00	28000.00			1079000.00	94333.73	175490.00			269823.73					809176.27	956666.27
Total	**1051000.00**	**28000.00**			**1079000.00**	**94333.73**	**175490.00**			**269823.73**					**809176.27**	**956666.27**
Equipments																
Computer Equipments																
COMPUTER	16410.00				16410.00	10364.56	3818.30			14182.86					2227.14	6045.44
Total	**16410.00**				**16410.00**	**10364.56**	**3818.30**			**14182.86**					**2227.14**	**6045.44**
Furniture and Fixtures																
FURNITURE & FIITTINGS	28866.00				28866.00	7473.41	5538.54			13011.95					15854.05	21392.59
Total	**28866.00**				**28866.00**	**7473.41**	**5538.54**			**13011.95**					**15854.05**	**21392.59**
Grand Total	**1096276.00**	**28000.00**	**0.00**	**0.00**	**1124276.00**	**112171.70**	**184846.84**	**0.00**	**0.00**	**297018.54**	**0.00**	**0.00**	**0.00**	**0.00**	**827257.46**	**984104.30**
Previous	**45276.00**	**1051000.00**	**0.00**	**0.00**	**1096276.00**	**0.00**	**112171.70**	**0.00**	**0.00**	**112171.70**	**0.00**	**0.00**	**0.00**	**0.00**	**984104.30**	**45276.00**

Note No. 3.4 Inatangible assets

In ₹

Particulars	Gross				Amortisation					Impairment				Net	
	Opening as at 01/04/2022	Addition	Deduction	Closing as at 31/03/2023	Opening as at 01/04/2022	During Period	Deduction	Other Adj.	Closing as at 31/03/2023	Opening as at 01/04/2022	During Period	Reversal	Closing as at 31/03/2023	Closing as at 31/03/2023	Closing as at 31/03/2022
Grand Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Previous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note No. 3.5 Capital work-in-progress

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
	0.00	**0.00**

Note No. 3.6 Intangible assets under development

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
Development Cost Gross Opening	0.00	0.00
Addition	0.00	0.00
Deduction	0.00	0.00
Development Cost Gross Closing	0.00	0.00
Accumulated Amortisation Opening	0.00	0.00
Amortisation During Period	0.00	0.00
Deductions	0.00	0.00
Other Adjustments	0.00	0.00
Accumulated Amortisation During Period Closing	0.00	0.00
Accumulated Impairment Opening	0.00	0.00
Impairment During Period	0.00	0.00
Reversal Of Impairment	0.00	0.00
Accumulated Impairment During Period Closing	0.00	0.00
Development Cost Net Opening	0.00	0.00
	0.00	**0.00**

Note No. 3.7 Non-current investments

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
	0.00	0.00

Note No. 3.9 Long-term loans and advances

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
Loans and advances to related parties		
Unsecured, considered good		
NEELU DIRECTOR LOAN	320000.00	320000.00
	320000.00	**320000.00**

Note No. 4.0 Other non-current assets

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
Trade Receivable		
Secured, Considered Good		
	0.00	**0.00**

Note No. 4.1 Current investments

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
	0.00	**0.00**

Note No. 4.2 Inventories

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
Work in Progress		
WIP	17540484.00	7382981.69
	17540484.00	**7382981.69**

Note No. 4.3 Trade receivables

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
Trade Receivable		
Secured, considered good		
Within Six Months		
SUNDRY DEBTORS	0.00	7560.00
	0.00	**7560.00**

Ageing Schedule as at 31/03/2023

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	

Ageing Schedule as at 31/03/2022

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	

Note No. 4.4 Cash and cash equivalents

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
Cash in Hand	39277.00	249783.00
Balances With Banks		
Balance With Scheduled Banks		
Current Account		
AXIS BANK RERA ACCOUNT 0286	609.00	581592.90
BANK OF BARODA - 0204	6218.00	1142.60
	46104.00	**832518.50**

Note No. 4.5 Short-term loans and advances

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
Loans and advances to related parties		
	0.00	**0.00**

Note No. 4.6 Other current assets

In ₹

Particulars	as at 31/03/2023	as at 31/03/2022
MISCELLANEOUS EXPENSES	0.00	1265.66
	0.00	**1265.66**

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. L
MANAGING DIRECTOR
Dire

NEERAJ ROY
(DIRECTOR)
(DIN : 08193391)

NEELU KUMARI
(DIRECTOR)
(DIN : 08429771)