IYOM INDIA CONSTRUCTION PRIVATE LIMITED
CIN : U45500BR2018PTC038947
BALANCE SHEET AS AT 31/03/2024

In ₹

Particulars	Note No.	as at 31/03/2024	as at 31/03/2023
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2.1	500000.00	150000.00
Reserves and surplus	2.2	(5522221.00)	(536890.38)
Money received against share warrants	2.3	-	-
		(5022221.00)	(386890.38)
Share application money pending allotment	2.4	-	-
Non-current liabilities			
Long-term borrowings	2.5	38442.00	388442.00
Deferred tax liabilities (Net)	2.6	-	3180.00
Other Long term liabilities	2.7	-	-
Long-term provisions	2.8	-	-
		38442.00	391622.00
Current liabilities			
Short-term borrowings	2.9	28380747.00	16299303.00
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		-	-
Other current liabilities	3.1	4761836.00	2429810.84
Short-term provisions	3.2	-	-
		33142583.00	18729113.84
TOTAL		**28158804.00**	**18733845.46**
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	3.3	675284.00	827257.46
Intangible assets	3.4	-	-
Capital work-in-progress	3.5	-	-
Intangible assets under development	3.6	-	-
		675284.00	827257.46
Non-current investments	3.7	-	-
Deferred tax assets (net)	3.8	4191.00	-
Long-term loans and advances	3.9	320000.00	320000.00
Other non-current assets	4.0	-	-
		999475.00	1147257.46
Current assets			
Current investments	4.1	-	-
Inventories	4.2	27050255.00	17540484.00
Trade receivables	4.3	-	-
Cash and cash equivalents	4.4	109074.00	46104.00
Short-term loans and advances	4.5	-	-
Other current assets	4.6	-	-
		27159329.00	17586588.00
Accounting Policies and Notes on Accounts	1.0		
TOTAL		**28158804.00**	**18733845.46**

In terms of our attached report of even date

For S A A N & CO
CHARTERED ACCOUNTANTS

Mankesha Khatri

(PARTNER)
M. NO. : 468279
FRN : 0034713C
UDIN:24468279BKFOAW3437

For IYOM INDIA CONSTRUCTION PRIVATE LIMITED

IYOM INDIA CONSTRUCTION PVT. LTD.
Neeraj Roy
DIRECTOR

NEERAJ ROY
(DIRECTOR)
(DIN : 08193391)

ASHA DEVI
(DIRECTOR)
(DIN : 10125007)

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024

Note No. 2.1 Share Capital

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
Authorised		
100000 (100000) Equity Shares Equity of ₹ 10/- Par Value	1000000.00	1000000.00
	1000000.00	**1000000.00**
Issued		
50000 (15000) Equity Shares Equity of ₹ 10/- Par Value	500000.00	150000.00
	500000.00	**150000.00**
Subscribed		
50000 (15000) Equity Shares Equity of ₹ 10/- Par Value	500000.00	150000.00
	500000.00	**150000.00**
Paidup		
50000 (15000) Equity Shares Equity of ₹ 10/- Par Value Fully Paidup	500000.00	150000.00
	500000.00	**150000.00**

Holding More Than 5%

Particulars	as at 31/03/2024		as at 31/03/2023	
	Number of Share	% Held	Number of Share	% Held
ASHA DEVI	10000	20.00	0	0.00
NEERAJ ROY	40000	80.00	7500	50.00
NEELU KUMARI	0	0.00	7500	50.00

Shareholding of Promoters

Shares held by promoters as at 31/03/2024

EquityShares Equity of ₹ 10

Shares held by promoter at the end of year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	NEERAJ ROY	40000	80	0
2	ASHA DEVI	10000	20	0

Shares held by promoters as at 31/03/2023

EquityShares Equity of ₹ 10

Shares held by promoter at the end of year				% change during the year
SN	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 31/03/2024	as at 31/03/2023
Directors And Related Parties	50000	15000

Note No. 2.2 Reserve and Surplus

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
Profit and Loss Opening	(536890.00)	(181302.85)
Amount Transferred From Statement of P&L	(4985331.00)	(355587.53)
	(5522221.00)	**(536890.38)**

	(5522221.00)	**(536890.38)**

Note No. 2.3 Money Received Against Share Warrants

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
	0.00	**0.00**

Note No. 2.4 Share Application Money Pending Allotment

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
	0.00	**0.00**

Note No. 2.5 Long Term Borrowings

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
Loan and Advances From Related Parties		
Secured		
Director		
NEERAJ ROY/ MD / LOAN	38442.00	388442.00
	38442.00	**388442.00**

Note No. 2.6 Deferred Taxes

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
Deferred Tax Assets		
Unabsorbed Depreciation	4191.00	0.00
	4191.00	**0.00**
Deferred Tax Liabilities		
Depreciation	0.00	3180.00
	0.00	**3180.00**

Note No. 2.7 Other Long Term Liabilities

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
	0.00	**0.00**

Note No. 2.8 Long Term Provisions

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
	0.00	**0.00**

Note No. 2.9 Short Term Borrowings

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
Other loans and advances		
Secured		
ADVANCES FROM DEBTORS	28380747.00	16299303.00
	28380747.00	**16299303.00**

Note No. 3.0 Trade Payables

as at 31/03/2024

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 31/03/2023

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

Note No. 3.1 Other Current Liabilities

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
Other payables		
Other Current Liabilities		
AUDIT FEE PAYABLE	35000.00	25000.00
SUNDRY CREDITORS	4726836.00	2404810.84
	4761836.00	**2429810.84**

Note No. 3.2 Short Term Provisions

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
	0.00	**0.00**

Note No. 3.3 Property, Plant and Equipment

In ₹

Particulars	Gross					Depreciation					Impairment				Net	
	Opening as at 01/04/2023	Addition	Deduction	Revaluation	Closing as at 31/03/2024	Opening as at 01/04/2023	During Period	Deduction	Other Adj.	Closing as at 31/03/2024	Opening as at 01/04/2023	During Period	Reversal	Closing as at 31/03/2024	Closing as at 31/03/2024	Closing as at 31/03/2023
Plant and Machinery																
PLANT AND MACHINERY	1079000.00				1079000.00	269824.00	146461.00			416285.00					662715.00	809176.00
Total	**1079000.00**				**1079000.00**	**269824.00**	**146461.00**			**416285.00**					**662715.00**	**809176.00**
Equipments																
Computer Equipments																
COMPUTER	16410.00				16410.00	14183.00	1407.00			15590.00					820.00	2227.00
Total	**16410.00**				**16410.00**	**14183.00**	**1407.00**			**15590.00**					**820.00**	**2227.00**
Furniture and Fixtures																
FURNITURE &	28866.0				28866.00	13012.0	4105.00			17117.00					11749.0	15854.0

FIITTINGS	0					0									0	0
Total	**28866.00**				**28866.00**	**13012.00**	**4105.00**			**17117.00**					**11749.00**	**15854.00**
Grand Total	**11242760.00**	**0.00**	**0.00**	**0.00**	**11242760.00**	**2970190.00**	**1519730.00**	**0.00**	**0.00**	**448992.00**	**0.00**	**0.00**	**0.00**	**0.00**	**6752840.00**	**8272570.00**
Previous	**10962760.00**	**28000.00**	**0.00**	**0.00**	**11242760.00**	**1121717.70**	**1848468.4**	**0.00**	**0.00**	**297018.54**	**0.00**	**0.00**	**0.00**	**0.00**	**8272570.46**	**9841040.30**

Note No. 3.4 Inatangible assets

In ₹

Particulars	Gross				Amortisation					Impairment				Net	
	Opening as at 01/04/2023	Addition	Deduction	Closing as at 31/03/2024	Opening as at 01/04/2023	During Period	Deduction	Other Adj.	Closing as at 31/03/2024	Opening as at 01/04/2023	During Period	Reversal	Closing as at 31/03/2024	Closing as at 31/03/2024	Closing as at 31/03/2023
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 31/03/2024	as at 31/03/2023
	0.00	**0.00**

Note No. 3.6 Intangible assets under development

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
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 31/03/2024	as at 31/03/2023
	0.00	**0.00**

Note No. 3.9 Long-term loans and advances

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
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 31/03/2024	as at 31/03/2023
	0.00	**0.00**

Note No. 4.1 Current investments

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
	0.00	**0.00**

Note No. 4.2 Inventories

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
Raw Material		
RAW MATERIAL	1754487.00	0.00
Work in Progress		
WIP	25295768.00	17540484.00
	27050255.00	**17540484.00**

Note No. 4.3 Trade receivables

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
	0.00	**0.00**

Ageing Schedule as at 31/03/2024

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 31/03/2023

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	

Note No. 4.4 Cash and cash equivalents

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
Cash in Hand	8558.00	39277.00
Balances With Banks		
Balance With Scheduled Banks		
Current Account		
AXIS BANK RERA ACCOUNT 0286	7711.00	609.00
BANK OF BARODA - 0204	92668.00	6218.00
CENTRAL BANK A/C 3198	137.00	0.00
	109074.00	**46104.00**

Note No. 4.5 Short-term loans and advances

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
Loans and advances to related parties		
	0.00	**0.00**

Note No. 4.6 Other current assets

In ₹

Particulars	as at 31/03/2024	as at 31/03/2023
	0.00	**0.00**

In terms of our attached report of even date

For S A A N & CO
CHARTERED ACCOUNTANTS

(PARTNER)
M. NO. : 468279
FRN : 0034713C

UDIN:24468279BKFOAW3437

For IYOM INDIA CONSTRUCTION PRIVATE LIMITED

IYOM INDIA CONSTRUCTION PVT. LTD.
DIRECTOR

NEERAJ ROY
(DIRECTOR)
(DIN : 08193391)

ASHA DEVI
(DIRECTOR)
(DIN : 10125007)