SRIGOBINDA CONSTRUCTION PRIVATE LIMITED
Tarang Press Road, Shivpuri
Patna 800023

BALANCE SHEET AS ON 31st MARCH, 2024

Particulars	Note No	As on 31.03.2024 (Amount)	As on 31.03.2023 (Amount)
I. EQUITY AND LIABILITIES			
1. SHAREHOLDERS FUNDS			
(a) Share Capital	2	100	100
(b) Reserves & Surplus	3	5953	4521
2. SHARE APPLICATION MONEY PENDING ALLOTMENT			
3. NON-CURRENT LIABILITIES			
(a) Long-term Borrowings	4	62623	66933
(b) Deferred Tax Liabilities (Net)			
4. CURRENT LIABILITIES			
(a) Short-term Borrowings	5		284
(b) Trade Payables	6	36339	12178
(c) Other Current Liabilities	7	10761	9565
(d) Short-term Provisions	8	722	1705
Total :		116499	95287
II ASSETS			
1. NON CURRENT ASSETS			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Tangible assets	9	7494	9287
(ii) Capital Work in Progress	9		
(b) Other non current asset	10	49477	49489
(b) Other non current investment			
(c) Deferred tax assets (net)	23	176	
(d) Long term loans and advances			
2. CURRENT ASSETS			
(a) Inventories	11	43739	27602
(b) Trade receivables	12	2010	1453
(c) Cash and cash equivalents	13	11793	1780
(d) Short-term loans and advances	14	1809	5676
Total :		116499	95287
Significant Accounting Policies	1		
Notes on Financial Statements	1 to 30		

As per our attached report of even date

For S.Kumar Mishra and Company
Chartered Accountants
F.R.N.023206C

S. Kumar Mishra And Company PATNA Chartered Accountants

For and on behalf of Board of Directors
For SRIGOBINDA CONSTRUCTION PRIVATE LIMITED

Place : Patna
Date : 02.09.2024

(CA AMIT KUMAR SINGH)
Partner
M.No.419934
UDIN 24419934BKGDSZ6079

Rajeev Kumar
Director
DIN- 02163956

Munna Kumar
Director
DIN- 02849886

SRIGOBINDA CONSTRUCTION PRIVATE LIMITED
Tarang Press Road, Shivpuri
Patna 800023

NOTES FORMING PART OF THE ACCOUNTS

Particulars	Number	As on 31.03.2024 (Amount)	Number	As on 31.03.2023 (Amount)
NOTE - 2				
A) Authorised, Issued, Subscribed & Paid up Share Capital				
SHARE CAPITAL				
Authorised:				
(Equity shares of Rs.100/- each)	1,00,000	10000	1,00,000	10000
Issued, Subscribed & Paid-up				
(Equity shares of Rs.100/- each fully paid-up)	1,000	100	1,000	100
Total :		100		100

B) Number of shares outstanding as at 31st March 2024.

Particulars		Equity Shares	
		Number	Rs.
Shares outstanding at the beginning of the year		10,000	1,00,000
Shares Issued during the year		-	-
Shares issued dut to issue of ESOPs		-	-
Shares bought back during the year		-	-
Shares outstanding at the end of the year		**10,000**	**1,00,000**

C) Terms and rights attached to equity shares

The company has only one class of equity shares having a par value of Rs. 100 per shares is entitled to one vote per share. The dividend, if any praposed by the board of director is subject to the approval of the shareholders in the ensuring Annual general meeting. In the event of liquidation, the equity shareholders are eligible to recive the remaining assets of the company, after distribution of all prefrencial amounts, in proprtion of their shareholding

D) Shareholders holding Detail:

Name of Shareholder		As at 31 March 2024		As at 31 March 2023	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
Rajeev Kumar		900	**9.00**	900	**90.00**
Munna Kumar		100	**1.00**	100	**10.00**
Total :		1,000	**10**	1,000	**100**

(E) The company has not alloted any fully paid shares without payment being recived in cash and by way of bonus shares nor has bought back any class of equity shares during the period of five years immediately preceding the balance sheet date.

F) Promoter's Share holding

Shares held by promoters at the end of the year

Promoter Name		**No. of Shares**	**% of Total Shares**	**% Change during the year**
Rajeev Kumar		900	90.00%	0.00
Munna Kumar		100	10.00%	0.00
			0.00%	0.00
Total		**1,000**		

NOTE - 3

RESERVES & SURPLUS

a. Development Rebate Reserve			
Total (a)	-		-
b. Surplus			
Opening Balance	4521		4100
(+) Net Profit/(Net Loss) For the current year	1432		422
Closing Balance **Total (b)**	5953		4521
Total (a+b) :	5953		4521

S Kumar Mishra And Company PATNA Chartered Accountants

FOR SRIGOBINDA CONSTRUCTION PRIVATE LIMITED

DIRECTOR

FOR SRIGOBINDA CONSTRUCTION PRIVATE LIMITED

DIRECTOR

SRIGOBINDA CONSTRUCTION PRIVATE LIMITED
Tarang Press Road, Shivpuri
Patna 800023

NOTES FORMING PART OF THE ACCOUNTS

Particulars	Number	As on 31.03.2024 (Amount)	As on 31.03.2023 (Amount)
NOTE - 4			
NON CURRENT LIABILITIES			
(a) LONG TERM BORROWINGS			
I Secured Loan			
Term loan from ICICI Bank			289
Less: current maturities of LTB			284
Total (a) :			5
a) Terms of Repayment - Forklift loan repayable in 23 months installment of Rs. 30,197.00 each, starting from March,2021 and ending on January,2024			
b) The company does not have any continuing default in repayment of loan and intrest on the balance sheet date			
c) Nature of Security Given This facility is secured against Forklift Machine			
II Unsecured Loan			
From Shareholders			
Rajeev Kumar		62623	66928
Total (b) :		62623	66928
Total (a+b) :		62623	66933
a) Terms of Repayment - Nil			
b) The company does not have any continuing default in repayment of loan and intrest on the balance sheet date			
c) Nature of Security Given Nil			
NOTE - 5			
NON CURRENT LIABILITIES			
(a) SHORT TERM BORROWINGS			
Current Maturities of LTB			284
NOTE - 6			284
CURRENT LIABILITIES			
(b). TRADE PAYABLE			
a. Sundry Creditor for Goods		9180	12161
Total (a) :		9180	12161
b Advance from Customers		27159	17
Total (b) :		27159	17
Total (a+b) :		36339	12178

Particulars	Outstanding for following periods from due date of payment				
		<1y	1y-2y	2y- 3y	More than 3y
MSME			-	-	-
Others		9180	-	-	-
Disputed Dues - MSME			-	-	-
Disputed Dues - Others			-	-	-
Total:		9180	-	-	-

NOTE - 7

(c) OTHER CURRENT LIABILITIES

(a) Security Deposit		
Total (a) :	-	-
(b) Sundry Creditor for Others		
Dir Salary payable	3750	
Audit Fee Payable	45	6625
Salary Payable		35
Contractor Charges Payable		77
TDS Payable	4191	
Total (b)	2775	
Total (a+b) :	10761	2828
	10761	9565
NOTE - 8		9565
(d) SHORT TERM PROVISIONS		
Provisions for Tax (Ass Year 2024-25)		
Provisions for Tax (Ass Year 2023-24)	722	
Total :	722	1705
		1705

S Kumar Mishra And Company PATNA Chartered Accountants

FOR SRIGOBINDA CONSTRUCTION PRIVATE LIMITED

DIRECTOR

FOR SRIGOBINDA CONSTRUCTION PRIVATE LIMITED

DIRECTOR

SRIGOBINDA CONSTRUCTION PRIVATE LIMITED
Tarang Press Road, Shivpuri
Patna 800023

FIXED ASSETS AS ON 31st MARCH, 2024

NOTE - 9

(In Rs.)

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As on 01.04.2023	Addition during the year	Sales / Transfer	Total as on 31.03.2024	As on 01.04.2023	During the year	Adj from Retained earnings	Total as on 31.03.2024	As on 31.03.2024	As on 31.03.2023
Electrical wiring	622			622	250	96		346	275	372
Electrical Welding Mac	26			26	2	6		8	18	24
Forklift Vehicle	932			932	317	192		509	423	615
Paper Book Desktop	6			6	3	1		4	1	3
Pallets	4560			4560	1331	584		1915	2645	3229
Paver Block M/c	746			746	159	106		265	481	587
Prod Rel Equip	5871			5871	1714	753		2466	3405	4158
Tractor With Loader	423			423	123	54		178	245	299
Weighing Scale	3			3	1			1	2	2
Total :	**13187**			**13187**	**3900**	**1793**		**5693**	**7494**	**9287**
Previous Year Figure :	13161	26		13187	1658	2242		3900	9287	11503

Kumar Mishra And Company PATNA Chartered Accountants

FOR SRIGOBINDA CONSTRUCTION PRIVATE LIMITED

DIRECTOR

FOR SRIGOBINDA CONSTRUCTION PRIVATE LIMITED

DIRECTOR

SRIGOBINDA CONSTRUCTION PRIVATE LIMITED
Tatang Press Road, Shivpuri
Patna 800023

NOTES FORMING PART OF THE ACCOUNTS

Particulars	Number	As on 31.03.2024 (Amount)	As on 31.03.2023 (Amount)
NOTE - 10			
(b) OTHER NON CURRENT INVESTMENT			
(a) Investment in Firm			
Investment		49429	49429
Total(a) :		49429	49429
(b) Other Non-Current Assets			
Pre-liminary Expenses		50	50
Pre-Operative Expenses		10	10
Less. Pre-liminary and Pre-Operative Expenses W.off		12	
Total(b) :		48	60
Total(a+b) :		49477	49489
NOTE - 11			
INVENTORIES			
(As taken, valued and certified by the management)			
Trading Goods (at cost or NRV whichever is lower)		2429	6634
Finished Goods (at cost or NRV whichever is lower)		853	1881
Raw Material (at cost or NRV whichever is lower)		40457	19087
Work in Progress (at cost or NRV whichever is lower)			
Total :		43739	27602
NOTE - 12			
TRADE RECEIVABLE			
(Unsecured but considered goods)			
(i) Sundry Debtors			
Less than 6 months		1958	1063
6 months to 1 year		4	391
1 year to 2 years		47	
2 year to 3 years			
More than 3 years			
Total (a) :		2010	1453
Total (a) :		2010	1453

Particulars	Outstanding for following periods from due date of payment				
	<6m	6m-1y	1y-2y	2y-3y	More than 3y
Undisputed Trade Receivables-Considered Good	1958	4	47	-	-
Undisputed Trade Receivables-Considered Doubtful				-	-
Disputed Trade Receivables-Considered Good				-	-
Disputed Trade Receivables-Considered Doubtful				-	-
Total:	1958	4	47	-	-

Particulars	Number	As on 31.03.2024 (Amount)	As on 31.03.2023 (Amount)
NOTE -13			
CASH & CASH EQUIVALENT			
(i) Cash at Bank			
State Bank of India - 38937768783		11704	1623
(IFSC Code SBIN0004232)			
(ii) Cash-in-hand			
Cash		88	157
Total :		11793	1780

FOR SRIGOBINDA CONSTRUCTION PRIVATE LIMITED

DIRECTOR

FOR SRIGOBINDA CONSTRUCTION PRIVATE LIMITED

DIRECTOR

Kumar Mishra And Company
PATNA
Chartered Accountants

SRIGOBINDA CONSTRUCTION PRIVATE LIMITED
Tarang Press Road, Shivpuri
Patna 800023

NOTES FORMING PART OF THE ACCOUNTS

Particulars	As on 31.03.2024 (Amount)	As on 31.03.2023 (Amount)
NOTE - 14		
SHORT TERM LOANS & ADVANCES		
(In cash or in kind or value to be recoverable)		
OTHER LOANS & ADVANCES		
(Unsecured considered good)		
(i) Advance to Suppliers	397	1028
Total (a) :	397	1028
(ii) Advance to Govt.		
Advance		4629
TDS Receivable (Ass. Yr. 2024-25)	13	
GST Receivable	1291	
Total (b) :	1304	4629
(iii) Advance to others		
For Expenses		19
Contractor advance	108	
Total (c) :	108	19
Total (a+b+c) :	1809	5676

FOR SRIGOBINDA CONSTRUCTION PRIVATE LIMITED
DIRECTOR

FOR SRIGOBINDA CONSTRUCTION PRIVATE LIMITED
DIRECTOR

S. Kumar Mishra And Company
PATNA
Chartered Accountants

Notes to the Financial Statements for the year ended 31st March, 2024

1. Company Information

Srigobinda Construction Private Limited is engaged in the business of manufacture of Fly Ash Bricks in the state of Bihar. The Company is a private limited company.

1.2 Notes on Accounts

Significant Accounting Polocies:

1.3 Basis of accounting and preparation of financial statements

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act,2013 read with rule7 of the Companies(Accounts) Rules,2014 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 under the historical cost convention on accrual basis. The accounting policies have been consistently applied by the Company unless otherwise stated.

1.4 Use of estimates

The preparation of financial statement in confirmity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. although these estimates are bases upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between actual results and estimates are recognised in the period in which results are known/materialised.

1.5 Govt Grant

Any government grant is recognised when there is reasonable assrance of its receipts. A capital grant relating to specific assets is reduced from the gross value of the fixed assets and capital grant for the Project Capital Subsidy is credited to Capital Reserve. Revenue grant is recognised in the Statement of Profit & Loss.

1.6 Classification of Assets and liabilities 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 the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, 12 months has been considered by the Company for the purose of current - non-current classification of assets and liabilities.

1.7 Inventories

All Inventories are valued on FIFO basis at Cost except Finished Goods which is valued at lower of cost and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. All Finished goods include appropriate proportion of overheads and, where applicable, excise duty.

WIP Valuation is taken at a margin of 8% on the cost inccured during the year

1.8 Revenue recognition

Revenue is recognised on completion of sale of goods i.e., significant risks and rewards of ownership of the goods to the buyer and is stated net of GST, trade discounts, rebates but includes excise duty. Revenue from services is recognised as they are rendered.

1.9 Property, Plant and Equipment

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

VAT/CST/Excise duty/GST on capital goods which were not eligible as credit for payment of output tax have been capitalised as cost of capital goods.

Depreciation on tangible assets and intangible assets has been provided on single shift basis under written down value method (WDV). Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Depreciation on the assets added during the year, has been provided on pro rata basis from the date of addition.

S Kumar Mishra And Company PATNA Chartered Accountants

FOR SRIGOBINDA CONSTRUCTION PRIVATE LIMITED

DIRECTOR

FOR SRIGOBINDA CONSTRUCTION PRIVATE LIMITED

DIRECTOR

1.10 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.

1.11 Deffored Tax

Current tax is determined as the amount of tax payable in respect of taxable income for the current accounting period in accordance with the provisions of the Income Tax Act, 1961.

Deferred income tax is recognized, subject to the consideration of prudence, on timing difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods, using the Tax rates and laws that are applicable as on the Balance sheet Date. Deferred tax assets are not recognised on unabsorbed depreciation and carry forward of losses unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

1.12 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Contigent liabilities are not recognised but are disclosed in the financial statements. Claims against the Company where the possibility of materialisation is remote are not considered as contingent liabilities. Contingent assets are neither recognised not disclosed in the financial statements

1.13 Related Party Transaction

All transactions entered into with Related Parties during the financial year were in ordinary course of business and on an arms length pricing basis. There were no materially significant transactions with related parties during the financial year which were in conflict with the interest of the Company.

Suitable disclosures as required by the Accounting Standards(AS18) has been made in financial statement.

Mishra And Company PATNA Chartered Accountants

FOR SRIGOBINDA CONSTRUCTION PRIVATE LIMITED

DIRECTOR

FOR SRIGOBINDA CONSTRUCTION PRIVATE LIMITED

DIRECTOR