



NDR & ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of **SOUAMYVINAYAK CONSTRUCTION PRIVATE LIMITED**

Report on the Audit of the Stand alone Financial Statements:

Opinion

We have audited the standalone financial statements of **SOUAMYVINAYAK CONSTRUCTION PRIVATE LIMITED** ("The Company"), which comprise the balance sheet as at a 31st March 2021, and the statement of Profit & Loss and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021 and Profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility for the Financial Statements:

The Company's Board of Directors is responsible for the matters stated in section 134 (5) of the Companies Act, 2013("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue auditors' report that includes our opinion. Reasonable



assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report Other Legal and Regulatory Requirements:

1. As the company is a private company and falls within the exemption specified under paragraph (v) Of the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013. Hence the matters specified in Paragraphs 3 and 4 of the said Order are not enclosed.
2. As required by Section 143 (3) of the Act, we report that:
 - a. We have sought and obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examinations of those books;
 - c. The Balance Sheet and Statement of Profit and Loss dealt with by this Report
 - d. In our opinion, the balance sheet and Statement of Profit and Loss comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of written representations received from the directors as on March 31, 2021, and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as director in terms of Section 164 (2) of the Act.
 - f. With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - (i) The Company does not have any pending litigations which would impact its financial position.
 - (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Place: Patna

Date:

NDR & ASSOCIATES
Chartered Accountants
FRMV
024815N
DHEERAJ JOSHI
(PARTNER)
M.No- 523561

SOUMYVINAYAK CONSTRUCTION PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS AS ON 31/03/2021

(Rupees)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations	1	24,784,900.00	4,497,270.00
II. Other income	2	-	856,882.00
III. Total Revenue (I+II)		24,784,900.00	5,354,152.00
IV. Expenses:			
Direct Expenses	3	20,499,855.00	4,161,461.00
Purchase of Stocks-in-Trade		-	-
Changes in inventories	4	-	-
Work-in-progress and Stock-in-Trade	5	-	-
Employees benefits expense	6	2,496,818.00	812,112.00
Finance costs	7	5,772.40	1,658.20
Depreciation and amortization expense	I + J	69,219.49	99,853.35
Other expenses:	8	1,314,250.00	240,605.00
Total expenses		24,385,914.89	5,315,689.55
V. Items & Tax	(III-IV)	398,985.11	38,462.45
VI. Exceptional items			
VII. Profit before extraordinary items and tax	(V-VI)	398,985.11	38,462.45
VIII. Extraordinary Items			
IX. Profit before tax	(VII-VIII)	398,985.11	38,462.45
X. Tax expense: -			
(1) Current tax	103,736.13	-	10,000.24
(2) deferred tax		103,736.13	
XI. operations	(IX-X)	295,248.98	28,462.21
XII. Profit (Loss) from discontinuing operations			
XIII. Tax expense of discontinuing operations			
XIV. Profit/(Loss) from discontinuing operations	(XII-XIII)	-	-
XV. Profit/(Loss) for the period	(XI+XIV)	295,248.98	28,462.21
XVI. Earning per equity share:			
(1) Basic			
(2) Diluted			

All Notes form Part of the accounts

FOR NDR & ASSOCIATES

Chartered Accountants



Membership Number: 523561

Place:

Date:

Noorayan Singh
Managing Director

Sheeraj Joshi
Director

SOURMYVINAYAK CONSTRUCTION PRIVATE LIMITED

MT. MANORAMA SINHA, NITC COLONY, NALA PAR, RAM KRISHNA NAGAR, SAMPATCHAK PATNA Patna BR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2021

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
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Note No. - A			
Share Capital			
AUTHORISED SHARE CAPITAL (10000 Equity Shares of Rs.100 Each)		1,000,000.00	1,000,000.00
ISSUED, SUBSCRIBED & PAID UP CAPITAL (5000 Equity Shares of Rs. 100 Each)		500,000.00	500,000.00
		500,000.00	500,000.00

Note No. - B			
Reserves and Surplus			
(a) Capital Reserves			
Opening Balance			
Addition During the Year			
(b) Capital Redemption Reserve			
Opening Balance	-	-	
Addition During the Year	-	-	
(c) Securities Premium Reserve			
Opening Balance	-	-	
Addition During the Year	-	-	
(d) Debenture Redemption Reserve			
Opening Balance	-	-	
Addition During the Year	-	-	
(e) Revaluation Reserve			
Opening Balance	-	-	
Addition During the Year	-	-	
(f) Share Options Outstanding Account			
Opening Balance	-	-	
Addition During the Year	-	-	
(g) Other Reserve			
Opening Balance	-	-	
Addition During the Year	-	-	
(h) Surplus (Balance in Statement of Profit & Loss)			
Opening balance	28,462.21	323,711.19	28,462.21
Add: Current Year	295,248.98		
Less: -Dividend	-		
: -Bonus Shares	-		
: -Transfer	-		
		323,711.19	28,462.21



Rajeev Kumar

Narayan Singh Upadhyay

SOURMYVINAYAK CONSTRUCTION PRIVATE LIMITED

AT: MADHURAMA BINHA, NITTE COLONY, NALA PAB, RAM KRISHNA NAGAR, SAMPATH NAK PATNA Patna RR
 (NOTE) FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2021

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - C			
Long - Term Borrowings			
(a) Bonds / debentures		-	-
(b) Term Loans		-	-
From Banks		-	-
From Others		-	-
(c) Deferred Payment Liabilities		-	-
(d) Deposits		-	-
(e) Loans and Advances From Related Parties		-	-
(f) Long term maturities of Finance Lease Obligations		-	-
(g) Other Loans and Advances		-	-
(h) Advance from Customers		-	-
Note No. - D			
Other Long - Term Liabilities			
(a) Loan and Advances		-	-
(b) Other		-	-
Note No. - E			
Long - Term Provisions			
(a) Provisions for employee benefits		-	-
(b) Others		-	-
Note No. - F			
Short - Term Borrowings			
(a) Loans repayable on demand		-	-
From Banks		-	-
From Other parties		-	-
(b) Loans and Advances from related parties		-	-
(c) Deposits		124,968.00	61,897.00
(d) Other Loans and Advances		-	-
		124,968.00	61,897.00
Note No. - G			
Other Current Liabilities			
(a) Current maturities of long-term debts		-	-
(b) Current maturities of finance lease obligations		-	-
(c) Interest accrued but not due on borrowings		-	-
(d) Interest accrued and due on borrowings		-	-
(e) Income received in advance		-	-
(f) Unpaid Dividends		-	-
(g) Application money received for allotment of Securities		-	-
(h) Unpaid matured deposits and interest accrued thereon		-	-
(i) Unpaid matured debentures and interest accrued thereon		-	-
(j) Trade Payable		258,826.00	50,874.00
(k) Other Payables		258,826.00	50,874.00



Rajendra Kumar

Narayan Singh Gupta

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
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Note No. - H

Short - Term Provisions

(a) Provisions for employee benefits		-	-
(b) Audit & CS fees		103,736.13	10,000.34
(c) Income tax		103,736.13	10,000.34

Note No. - I + J

Depreciation and amortization expense

(a) Depreciation		63,219.49	93,893.35
(b) Preliminary Expenses W/O During the Year		6,000.00	6,000.00
		69,219.49	99,893.35

Note No. - K

Non-current investments

(a) Investment in Property		-	-
(b) Investment in Equity Instruments		-	-
(c) Investment in Preference Shares		-	-
(d) Investment in Government or Trust Securities		-	-
(e) Investment in debentures or bonds		-	-
(f) Investment in Mutual Funds		-	-
(g) Investment in Partnership Firms		-	-
(h) Other Non-current Investments		-	-

Note No. - L

Long - Term Loans and Advances

(a) Capital advance		-	-
(b) Security Deposits		-	-
(c) Loans and Advances to related parties		-	-
(d) Other Loans and Advances		-	-

Note No. - M

Other Non-current Assets

(a) Long Term Trade Receivables		-	-
(b) Other		-	-



Robbie Kumar

Narayan Singh Gupta

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
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Note No. - N			
Current investments			
(a) Investment in Equity Instruments		-	
(b) Investment in Preference Shares		-	
(c) Investment in Government or Trust Securities		-	
(d) Investment in debentures or bonds		-	
(e) Investment in Mutual Funds		-	
(f) Investment in Partnership Firms		-	
(g) Other Non-current Investments		-	
		-	

Note No. - O			
Inventories			
(a) Raw Materials		-	
(b) Work-in-progress		-	
(c) Finished Goods		-	
(d) Stock-in-Trade		-	
(e) Stores and Spares		-	
(f) Loose Tools		-	
(g) Other		-	
		-	

Note No. - P			
Trade Receivables			
(a) Trade Receivables within 6 months		341,875.16	105,045.80
(b) Trade Receivables above 6 months		-	
		341,875.16	105,045.80

Note No. - Q			
Cash and Cash Equivalents			
(a) Balance with Banks		-	
Indian Bank A/c No- 6772281524		15,969.00	182,892.00
Kotak Bank A/c No- 4845147593		4,000.00	
ICICI Bank A/c No- 334205000649		-	
(b) Cheques, drafts on hand		-	
(c) Cash in hand at Bank		124,152.00	69,859.00
(d) Other		-	
		144,121.00	252,751.00

Note No. - R			
Short-term loans and advances			
(a) Loans and Advances to related parties		-	
(b) Other Loans and Advances		488,968.00	-
		488,968.00	-



Rajesh Kumar

Narayan Singh Gupta

SOUMYVINAYAK CONSTRUCTION PRIVATE LIMITED

MT. MANORAMA SINHA, NTPC COLONY, NALA PAR, RAM KRISHNA NAGAR, BAMPATEHAK PATNA Patna BR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2021

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
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Note No. - 9

Other Current Assets

(a) TDS		104,180.00	
(b) Others: (Miscellaneous Expenses)		-	
(c) Preliminary Expenses not written off or adjusted	24,000.00		30,000.00
Less: During the Year	6000.00	18,000.00	6,000.00
		122,180.00	24,000.00

Note No. - T

Contingent Liabilities and Commitments

Contingent Liabilities: -			
(a) Claims against the company not acknowledged as debt		-	
Commitments: -			
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for		-	
(b) Uncalled liability on shares and other investment partly paid		-	
(c) Other		-	

Note No. - 1

Revenue From Operation

(a) Sale of Products		-	
(b) Sale of Service		-	
(c) Other Operating Revenues (Contract Work)		24,784,900.00	4,497,270.00
		24,784,900.00	4,497,270.00

Note No. - 2

Other Income

(a) Interest Income		-	
(b) Dividend Income		-	
(c) Net gain / Loss on sale of investment		-	
(d) Adjustment to the carrying amount of Investment		-	
(e) Other non-operating Income		-	856,882.00
		-	856,882.00

Note No. - 3

Cost of Materials Consumed

Materials & Others		20,499,855.00	4,161,461.00
		20,499,855.00	4,161,461.00



Rajesh Kumar

Narayan Singh Uppl

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
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Note No. - 4			
Changes in inventories of Raw Materials			
Opening Stock	-	-	-
Less - Closing Stock	-	-	-

Note No. - 5			
Work-in-progress			
Opening Stock	-	-	-
Less - Closing Stock	-	-	-

Note No. - 6			
Employees benefits expense			
(a) Salaries and Wages		1,489,966.00	487,598.00
- Director Remuneration		900,000.00	300,000.00
(b) Contribution to Provident and other funds		-	
(c) Contribution to ESI		-	
(d) Expenses on ESOP & ESPP		-	
(e) Staffs Welfare Expenses		106,852.00	24,514.00
(f) Bonus Payments		-	
(g) Gratuity Payments		-	
(h) Ex-gratia Payments		-	
(i) Other		-	
		2,496,818.00	812,112.00

Note No. - 7			
Finance costs			
(a) Interest Expense/bank charge		5,772.40	1,658.20
(b) Other Borrowing Cost		-	
Net gain / Loss on foreign currency transactions and translations		-	
		5,772.40	1,658.20

Note No. - 8			
Other Expenses			
(a) Payment to Auditors			
i) As Auditor -			
- Statutory Audit		2,000.00	2,000.00
- Tax Audit		-	
- VAT Audit		-	
- Internal Audit		-	
- Special Audit u/s 142(2A) of I. Tax Act		-	
- Special Audit u/s 233A of Companies Act		-	
ii) For taxation Matters		-	
iii) For Company law Matters		-	
iv) For Management Services		-	
v) For other Services		-	
vi) For reimbursement of expenses		-	
(b) Consumption of stores and spare parts		287,548.00	38,965.00
(c) Power and fuel		48,000.00	48,000.00
(d) Rent		-	
(e) Repairs to buildings		-	
(f) Repairs to machinery		-	
(g) Insurance		-	
(h) Rates and taxes		-	
(i) Miscellaneous Expenses		165,968.00	21,524.00
a) General Expenses		36,526.00	16,532.00
b) Telephone Exps.		121,325.00	18,758.00
c) Office Expenses		165,458.00	26,532.00
d) Business Promotion		27,485.00	7,485.00
e) Printing & Stationery		365,326.00	21,524.00
f) Travelling & Conveyance		40,100.00	15,400.00
g) Accounting Charges		25,857.00	9,685.00
h) Internet Expenses		15,022.00	7,548.00
i) Postage & Stamps		13,635.00	6,652.00
k) News Paper & Periodicals		-	
		1,314,250.00	240,605.00



*Wakil per
Rajkumar*

Narayan Singh

SOUMYVINAYAK CONSTRUCTION PRIVATE LIMITED

NOTE- I*]

Fixed Assets Statement As Per Income Tax Act as on 31st March 2021

Sl. No.	Particulars	Rate of Dep	Original Cost	GROSS BLOCK				Total As on 31.03.2021	DEPRECIATION Opening Balance	During the Year Depreciation			Total As on 31.03.2021	W.D.V. As On 31.03.2021
				W.D.V. 01.04.2020	Addition		Sale/ Scrap			On W.D.V.	Addition			
					1st Half	2nd Half					1st Half	2nd Half		
Tangible Assets														
1	Furniture & Fixtures	10.00%	-	77,371.20	-	-	77,371.20	-	7,737.12	-	-	7,737.12	69,634.08	
2	Plant & Equipment	15.00%	-	98,111.25	-	-	98,111.25	-	14,716.69	-	-	14,716.69	83,394.56	
3	Others: Computer	40.00%	-	101,914.20	-	-	101,914.20	-	40,765.68	-	-	40,765.68	61,148.52	
Current Year's Figures				-	277,396.65	-	-	277,396.65	-	63,219.49	-	-	63,219.49	214,177.16
Intangible Assets														
1	Goodwill													
2	Brands / trademarks													
3	Computer Software													
4	Mastheads and Publishing titles													
5	Mining Rights													
6	property rights, services and													
7	designs and prototypes													
8	Licenses and Franchise.													
9	Others													
Current Year's Figures				-	-	-	-	-	-	-	-	-	-	
Grand Total				-	277,396.65	-	-	277,396.65	-	63,219.49	-	-	63,219.49	214,177.16



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Narayan Singh

Rajeev Kumar