

Kastcrete Buildmat Private Limited  
Balance Sheet as at 31<sup>st</sup> March 2021

|                                             |      | [Amount in Rs.]              |                               |
|---------------------------------------------|------|------------------------------|-------------------------------|
| Particulars                                 | Note | Figures for the Current Year | Figures for the Previous Year |
| <b>I EQUITIES &amp; LIABILITIES</b>         |      |                              |                               |
| 1 Shareholders' Funds                       |      |                              |                               |
| (a) Equity capital                          | 1    | 700,000                      | 700,000                       |
| (b) Reserves and surplus                    | 2    | (1,862,386)                  | 218,969                       |
| (c) Money received against share warrants   |      |                              |                               |
| 2 Share application money pending allotment |      | -                            | -                             |
| 3 Non-Current Liabilities                   |      |                              |                               |
| (a) Long-term borrowings                    |      | -                            | -                             |
| (b) Deferred tax liabilities (Net)          |      | -                            | -                             |
| (c) Other Long term liabilities             |      | -                            | -                             |
| (d) Long term provisions                    |      | -                            | -                             |
| 4 Current Liabilities                       |      |                              |                               |
| (a) Short-term borrowings                   | 3    | 9,321,467                    | -                             |
| (b) Trade payables                          | 4    | 2,125,782                    | 1,722,660                     |
| (c) Other current liabilities               | 5    | 1,166,739                    | 5,808,408                     |
| (d) Short-term provisions                   | 6    | 91,048                       | 83,068                        |
| <b>Total Equities and Liabilities</b>       |      | <b>11,542,650</b>            | <b>8,533,105</b>              |
| <b>II ASSETS</b>                            |      |                              |                               |
| 1 Non-Current Assets                        |      |                              |                               |
| (a) Fixed assets                            | 7    |                              |                               |
| (i) Tangible assets                         |      | 296,913                      | 404,788                       |
| (ii) Intangible assets                      |      | -                            | -                             |
| (iii) Capital work-in-progress              |      | -                            | -                             |
| (iv) Intangible assets under development    |      | -                            | -                             |
| (b) Non-current investments                 |      | -                            | -                             |
| (c) Deferred tax assets (net)               |      | -                            | -                             |
| (d) Long term loans and advances            |      | -                            | -                             |
| (e) Other non-current assets                |      | -                            | -                             |
| 2 Current Assets                            |      |                              |                               |
| (a) Current investments                     |      | -                            | -                             |
| (b) Inventories                             | 8    | 9,187,509                    | 6,935,300                     |
| (c) Trade receivables                       | 9    | -                            | 98,484                        |
| (d) Cash and cash equivalents               | 10   | 94,061                       | 150,807                       |
| (e) Short-term loans and advances           |      | -                            | -                             |
| (f) Other current assets                    | 11   | 1,964,167                    | 943,726                       |
| <b>Total Assets</b>                         |      | <b>11,542,650</b>            | <b>8,533,105</b>              |

The notes referred to above form an integral part of the Financial Statements.

For Kastcrete Buildmat Private Limited

Kastcrete Buildmat Pvt. Ltd.

*Faisal Alam*

FAISAL ALAM

(DIRECTOR)

DIN-00356264

Director

Kastcrete Buildmat Pvt. Ltd.

*Chandhyam Prasad*

CHANDHYAM PRASAD

(DIRECTOR)

DIN-08147535

Date 15/11/2021

Place-Patna

Director

For Dushyant Kumar & Co.

(Chartered Accountants)

Firm Reg. No. 020157C

*Dushyant Kumar*

Dushyant Kumar

Proprietor

409591



Notes referred to in Financial Statements and  
information required as per the Companies Act, 2013  
for the year ended 31<sup>st</sup> March, 2021

| Particulars                             | Figures for the<br>Current Year | Figures for the<br>Previous Year |
|-----------------------------------------|---------------------------------|----------------------------------|
| <b>Note 1 Share Capital</b>             |                                 |                                  |
| <b>Authorised Share Capital</b>         |                                 |                                  |
| 10,000 Equity Shares of ₹100/- each     | 1,000,000                       | 1,000,000                        |
|                                         | <u>1,000,000</u>                | <u>1,000,000</u>                 |
| <b>Issued, Subscribed &amp; Paid Up</b> |                                 |                                  |
| 7,000 Equity Shares of ₹100/- each      | 700,000                         | 700,000                          |
|                                         | <u>700,000</u>                  | <u>700,000</u>                   |

Reconciliation of the number of shares outstanding at the beginning and at the end of the year -

| A. Equity Shares                   | No. of Shares | No. of Shares |
|------------------------------------|---------------|---------------|
| At the beginning of the year       | 7,000         | 7,000         |
| Issued during the year             | -             | -             |
| Outstanding at the end of the year | <u>7,000</u>  | <u>7,000</u>  |

**B. Terms/ Rights attached to Equity Shares**

The company has equity shares of having a par value of Rs. 100/- each per shares. Each holder of equity shares is entitled to one vote per share. The share holders entitled to received annual account and Notice of AGM & EGM and entitled to attend the same. The shareholders are entitled to receive dividend if any declared by the Company. The holders of equity shares will be entitled to receive remaining assets of Company after distribution of all preferential amounts in the event of liquidation of the Company in proportion to the number of equity shares held by them.

**C. Shareholders holding more than 5% Equity Shares in the Company as at 31.03.2021**

| Name of Shareholder | Percentage | Percentage |
|---------------------|------------|------------|
| Ghanshyam Prasad    | 40%        | 40%        |
| Prashant Kumar      | 30%        | 30%        |
| Ashish Kumar Sah    | 30%        | 30%        |

|                                    |                    |                |
|------------------------------------|--------------------|----------------|
| <b>Note 2 Reserves and Surplus</b> |                    |                |
| Opening Balance                    | 218,969            | 173,883        |
| Add: Profit/Loss during the year   | (2,081,356)        | 45,086         |
| Profit & Loss Account              | <u>(1,862,386)</u> | <u>218,969</u> |

|                                     |                  |          |
|-------------------------------------|------------------|----------|
| <b>Note 3 Short-Term Borrowings</b> |                  |          |
| Unsecured loan                      | 9,321,467        | -        |
|                                     | <u>9,321,467</u> | <u>-</u> |

|                              |                  |                  |
|------------------------------|------------------|------------------|
| <b>Note 4 Trade Payables</b> |                  |                  |
| Sundry Creditors             | 2,125,782        | 1,722,660        |
|                              | <u>2,125,782</u> | <u>1,722,660</u> |

|                                         |                  |                  |
|-----------------------------------------|------------------|------------------|
| <b>Note 5 Other Current Liabilities</b> |                  |                  |
| Outstanding salary                      | 359,829          | 221,600          |
| Bihar SGST payable                      | 179,645          | -                |
| CGST payable                            | 207,419          | 19,879           |
| TDS Payable                             | 98,794           | 105,225          |
| Advance from Customers                  | -                | 732,720          |
| Outstanding rent                        | 177,517          | 463,517          |
| Other Advance                           | 100,000          | 4,235,467        |
| Audit Fee Payable                       | 30,000           | 30,000           |
| Interest Payable                        | 13,535           | -                |
|                                         | <u>1,166,739</u> | <u>5,808,408</u> |



Note-07

Kastcrete Bulldmat Private Limited

Details of Fixed Assets and Depreciation thereon as on 31<sup>st</sup> March, 2021 as per Companies act

| DESCRIPTION OF ASSETS  | Rate of Depreciation | At cost or Book Value as on | GROSS BLOCK                          |                                              | TOTAL      | DEPRECIATION |              |                        |            | NET BLOCK             |                       |
|------------------------|----------------------|-----------------------------|--------------------------------------|----------------------------------------------|------------|--------------|--------------|------------------------|------------|-----------------------|-----------------------|
|                        |                      |                             | Addition/ Adjustment during the year | Less: Disposals/ Adjustments during the year |            | Upto         | For the year | Transfer to PL Account | TOTAL      | Closing Balance as on | Closing Balance as on |
|                        |                      | 01.04.2020                  | 2020-21                              | 2020-21                                      | 31.03.2021 | 01.04.2020   | 2020-21      | 2020-21                | 31.03.2021 | 31.03.2021            | 31.03.2020            |
| <u>Tangible Assets</u> |                      |                             |                                      |                                              |            |              |              |                        |            |                       |                       |
| Plant and Machinery    | 18.10%               | 500,000                     | -                                    |                                              | 500,000    | 184,880      | 90,500       |                        | 275,380    | 224,620               | 315,120               |
| Plant and Machinery    | 18.10%               | 96,000                      | -                                    |                                              | 96,000     | 6,331        | 17,376       |                        | 23,707     | 72,293                | 89,668                |
| Total                  |                      | 596,000                     | -                                    | -                                            | 596,000    | 191,211      | 107,876      | -                      | 299,087    | 296,913               | 404,788               |

