

SAOURYADI INFRABUILD PRIVATE LIMITED

HNO-15 BLOCK-V SEC-C T/F/F/S/L/SIDE, BHAGWATI VIHAR UTTAM NAGAR, WESTDELHI WEST DELHI, WEST DELHI, DELHI,

CIN: U45201DL2022PTC406468

Provisional Balance Sheet as at 31 Dec, 2023

Particulars	Schedules	As at 31 Dec, 2023	As at 31 March, 2023
		Amt(Rs)	Amt(Rs)
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	25,000	25,000
(b) Reserves and surplus	2	6,69,987	-25,852
2 Non-current liabilities			
(a) Long-term borrowings	3	-	2,51,696
(b) Deferred Tax Liability		-	-
3 Current liabilities			
(a) Trade payables			
Due to MSME		-	-
Due to other than MSME	4	1,65,000	-
(b) Other current liabilities	5	2,35,107	-
(c) Provision for Tax		2,31,946	-
TOTAL		13,27,041	2,50,844
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment		1,35,000	
(i) Tangible assets		-	-
(b) Long term loans & advances		-	-
(c) Other Non- Current Assets		-	-
2 Current assets			
(a) Inventories		-	-
(b) Sundry Debtors	6	3,50,000	-
(c) Deferred Tax Assets(net)		-	1,435
(c) Cash and cash equivalents	7	5,82,040	2,49,409
(d) Short-term loans and advances	8	2,60,000	-
TOTAL		13,27,041	2,50,844
The Notes to Accounts and Significant Accounting policies form an integral part of Accounts	13		

For and on behalf of
M/S Pinky Jha and Company
Chartered Accountants
Firm Reg. No : 0151760W

CA. Pinky Jha
Mem.No. 187390
Proprietor



For and on behalf of Board of Directors
SAOURYADI INFRABUILD PRIVATE LIMITED

SWADESH KUMAR PANCHAL
DIRECTOR
DIN : 9780769

Place: Navi Mumbai
Date: 11.01.2024
UDIN : 24187390BKCMSU1234

SAOURYADI INFRABUILD PRIVATE LIMITED

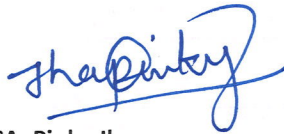
HNO-15 BLOCK-V SEC-C T/F/F/S/L/SIDE, BHAGWATI VIHAR UTTAM NAGAR, WESTDELHI WEST DELHI, WEST DELHI, DELHI,110059

CIN: U45201DL2022PTC406468

Provisional Statement of Profit and Loss for the period 31st Dec 2023

Particulars	Schedules	For the year ended 31 Dec, 2023	For the year ended 31 March, 2023
		Amt(Rs)	Amt(Rs)
A CONTINUING OPERATIONS			
1 Revenue from operations	9	78,60,862	-
3 Total Income (1+2)		78,60,862	-
4 Expenses			
(a) Cost of goods traded	10	3,06,125	-
(b) Employee benefits expense	11	9,20,000	-
(c) Finance costs		-	-
(d) Depreciation and amortisation expense		-	-
(e) Other expenses	12	57,06,952	27,287
Total expenses		69,33,077	27,287
5 Profit / (Loss) before tax		9,27,786	-27,287
(a) Provision for tax		2,31,946	-
(b) Deffered tax		-	1,435
6 Profit/ (loss) for the year		6,95,839	-25,852
7 Earning per share for Face Value of Rs.100/- each			
a) EPS		70	-3
The Notes to Accounts and Significant Accounting policies form an integral part of Accounts	13		

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SAOURYADI INFRABUILD PRIVATE LIMITED
Provisional Schedules forming part of the financial statements

Schedule No.: 5

Other Current Liabilities

Particulars	As at 31 Dec, 2023	As at 31 March, 2023
	Amt(Rs)	Amt(Rs)
(a) Advance From Customers	-	-
Provision for Income tax	-	-
(i) Statutory Remittances		
GST	2,35,107	-
Total	2,35,107	-

Schedule No.: 6

Trade Receivables

Particulars	As at 31 Dec, 2023	As at 31 March, 2023
	Amt(Rs)	Amt(Rs)
Sundry Debtors (More than 1 Year)	3,50,000	-
Total	3,50,000	-

Schedule No.: 7

Cash and cash equivalents

Particulars	As at 31 Dec, 2023	As at 31 March, 2023
	Amt(Rs)	Amt(Rs)
(a) Cash on hand	46,828	
(b) Balances with banks Kotak Mahindra Bank	5,35,212	2,49,409
Total	5,82,040	2,49,409

Schedule No.: 8

Short term loans & advances

Particulars	As at 31 Dec, 2023	As at 31 March, 2023
	Amt(Rs)	Amt(Rs)
TDS Receivable		-
Loans & Advances(Asset)	2,60,000	2,51,696
Total	2,60,000	-

Note 9 Revenue from operations

Particulars	As at 31 Dec, 2023	For the year ended 31 March, 2023
	Amt(Rs)	Amt(Rs)
Sale of Services (net of taxes)	78,60,862	-
Interest On IT Refund	-	-
Total	78,60,862	-



SAOURYADI INFRABUILD PRIVATE LIMITED
Provisional Schedules forming part of the financial statements

Schedule No.: 1

Share capital

Particulars	As at 31 Dec, 2023		As at 31 March, 2023	
	Number of shares	Amt(Rs)	Number of shares	Amt(Rs)
(a) Authorised Equity shares of Rs.10/- each with voting rights	10,000	1,00,000	10,000	1,00,000
(b) Issued Equity shares of Rs.10/- each with voting rights	2,500	25,000	2,500	25,000
(c) Subscribed and paid up Equity shares of Rs.10/- each with voting rights	2,500	25,000	2,500	25,000
Total	2,500	25,000	2,500	25,000

Schedule No.: 2

Reserves and surplus

Particulars	As at 31 Dec, 2023	As at 31 March, 2023
	Amt(Rs)	Amt(Rs)
(a) Profit & Loss A/c		
Opening balance	-25,852	-
Add: Transferred from profit and loss account	6,95,839	-25,852
Total	6,69,987	-25,852

Schedule No.: 3

Long-term borrowings

Particulars	As at 31 Dec, 2023	As at 31 March, 2023
	Amt(Rs)	Amt(Rs)
From Directors, shareholders and relatives		2,51,696
Total	-	2,51,696

Schedule No.: 4

Trade Payables

Particulars	As at 31 Dec, 2023	As at 31 March, 2023
	Amt(Rs)	Amt(Rs)
Sundry creditors (Labour Charges Payable) (Less than 6 months)	1,65,000	-
Total	1,65,000	-

SAOURYADI INFRABUILD PRIVATE LIMITED
Provisional Schedules forming part of the financial statements

Schedule 10
Cost of goods traded

Particulars	As at 31 Dec, 2023	For the year ended 31 March, 2023
	Amt(Rs)	Amt(Rs)
Purchases of Services(net of taxes)	3,06,125	-
	-	-
	3,06,125	-
	-	-
Total	3,06,125	-

Schedule No.: 11
Employee benefits expense

Particulars	As at 31 Dec, 2023	For the year ended 31 March, 2023
	Amt(Rs)	Amt(Rs)
Director Remuneration	5,60,000	-
Staff salary & Wages	3,60,000	-
Total	9,20,000	-

Schedule No.: 12
Other expenses

Particulars	As at 31 Dec, 2023	For the year ended 31 March, 2023
	Amt(Rs)	Amt(Rs)
Accounting Charges	25,000	-
Audit fees	25,000	-
Electricity Expenses	7,693	-
GST return Filling fees	18,000	-
Labour Charges	55,27,921	-
Office Expenses	35,873	-
Printing & Stationery Expenses	3,721	-
Profession Fees	15,000	-
ROC Filling Fees	7,500	-
Telephone Expenses	5,677	-
Travelling & Conveyance	21,573	-
Other expenses	13,994	27,287
Total	57,06,952	27,287

For and on behalf of
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Chartered Accountants
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For and on behalf of Board of Directors
SAOURYADI INFRABUILD PRIVATE LIMITED

SWADESH KUMAR PANCHAL
DIRECTOR
DIN : 9780769

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SAOURYADI INFRABUILD PRIVATE LIMITED

CIN: U45201DL2022PTC406468

Notes to Financial Statements for the period ended 31.12.2023

Note 13 - Significant Accounting Policies

(A) Basis of accounting and preparation of financial statements

The financial statements are prepared and presented under the historical cost convention, on the accrual basis of accounting, in accordance with the provisions of the Companies Act, 2013 ('the Act'), Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, issued by the Central Government, in consultation with the National Advisory Committee on Accounting Standards, to the extent applicable.

(B) Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

(C) Inventories

Projects in progress are valued at lower of cost or net realisable value. Cost formula used are 'First-in-First out'. Cost includes land development rights, materials, services, borrowing costs, acquisition of tenancy rights and other related overheads. Cost incurred/items purchased specifically for projects are taken as consumed as and when incurred/received.

(D) Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

(E) 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. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the foot notes.

(F) Tangible Assets

The company have any tangible asset as on the reporting date and It is valued as purchase cost incurred

(G) Depreciation and amortisation

Depreciation has provided as per Compnies Act 2013 and as per Schedule of Companies Act.

(H) Investments

Long term investmnets and current maturities of long term investmtnss are stated at cost, less provision for diminution other than temporary diminution in value. Current investment , except for current maturities of long term investments, are stated at the lower of cost and fair market value.

(I) Employee benefits

The Company does not have any employee to whom gratuity, retirement benefits or any other short term benefits are payable.

(J) 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.



(K) Taxes on income

Tax liability is estimated considering the provision of the Income Tax, 1961. Deferred tax is recognised on timing differences; being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. On prudent basis, deferred tax assets are recognised and carried forward to the extent only when there is reasonable certainty that the assets will be adjusted in future.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

(L) Impairment of assets

There is no impairment of asset during the year.

