

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2020-21

PAN	ABDCS0509F		
Name	SPPS CONSTRUCTION INDIA PRIVATE LIMITED		
Address	25B, , Maruthi nagar 1st main road, Seevaram, Perungudi, KANCHIPURAM, TAMILNADU, 600096		
Status	Pvt Company	Form Number	ITR-6
Filed w/s	139(1)-On or before due date	e-Filing Acknowledgement Number	246817371090221

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		84550
	Book Profit under MAT, where applicable	2	99370
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	21986
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	21986
	Taxes Paid	7	23500
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Dividend Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	14	0
	Additional Tax payable w/s 115TD	15	0
	Interest payable w/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 09-02-2021 14:28:08 from IP address 157.49.236.3 and verified by

KATHIRESAN PALSAMY

having PAN CEIPP7650B on 09-02-2021 14:28:08 from IP address 157.49.236.3 using

Digital Signature Certificate (DSC).

DSC details: 18159893CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S SPPS CONSTRUCTION INDIA PRIVATE LIMITED

25 B Maruthi nagar 1st main road, Seevaram
Perungudi, Chennai-96

PAN NO : ABDCS0509F

ASST. YEAR : 2020-2021

STATUS : COMPANY

STATEMENT OF TOTAL INCOME

INCOME FROM BUSINESS

Net Profit as per P/L account	77,384.80
Add : Depreciation as per Companies Act	5,550.00
Provision for Taxation	21,985.00
Deferred Tax Liability	-
	<hr/>
	1,04,919.80
Less : Depreciation under section 32 (Sch a)	20,367.00
Net Total Income	<hr/>
	84,552.80
<u>MAT Income</u>	
Net Profit as per P/L account	99,369.80
MAT TAX @15%	14,905.47
Normal Tax Payable on Total Income	21,138.20
Tax payable Higher of MAT or Normal Tax	21,139.00
Add : Education Cess @ 4 %	846.00
Total Tax & Cess Due	<hr/>
	21,985.00
Less : TDS	23,500.00
	<hr/>
	1,515.00
	<hr/>

M/S SPPS CONSTRUCTION INDIA PRIVATE LIMITED

25 B Maruthi nagar 1st main road, Seevaram
Perungudi, Chennai-96

Balance Sheet

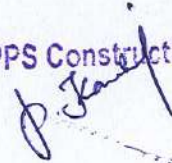
Particulars	Sch No	As on 31 march 2020
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1	1,00,000
(b) Reserves and Surplus	2	77,385
(2) Share application money pending allotment		
(3) Non-Current Liabilities		
(a) Long-term borrowings		
(b) Deferred tax liabilities (Net)		
(4) Current Liabilities		
(a) Short-term borrowings	3	16,86,055
(b) Trade payables	4	29,500
(c) Other current liabilities	5	1,39,561
Total		20,32,501
II. Assets		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	6	96,284
(ii) Intangible assets		
(iii) Capital work-in-progress		
(iv) Intangible assets under development		
(2) Current assets		
(a) Current investments		
(b) Inventories		
(c) Trade receivables	7	2,41,785
(d) Cash and cash equivalents	8	16,94,432
(e) Short-term loans and advances		-
(f) Other current assets		
Total		20,32,501

As per my report attached



CA. Kamal Raj.P
Mem.No.219055

For SPPS Construction India Pvt Ltd



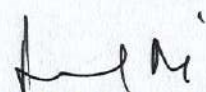
Director

M/S SPPS CONSTRUCTION INDIA PRIVATE LIMITED

25 B Maruthi nagar 1st main road, Seevaram
Perungudi, Chennai-96

Profit and Loss statement

Particulars	Note No	As on 31 march 2020
I. Revenue from operations		4,18,403
II. Other Income		2,000
III. Total Revenue (I +II)		4,20,403
IV. Expenses:		
Cost of materials consumed		-
Purchase of Stock-in-Trade		-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-
Employee benefit expense	9	1,00,000
Financial costs		-
Depreciation and amortization expense		5,550
Other expenses	10	2,15,483
Total Expenses		3,21,033
V. Profit before exceptional and extraordinary items and tax (III - IV)		99,370
VI. Exceptional Items		
VII. Profit before extraordinary items and tax (V - VI)		99,370
VIII. Extraordinary Items		
IX. Profit before tax (VII - VIII)		99,370
X. Tax expense:		
(1) Current tax		21,985
(2) Deferred tax		
XI. Profit(Loss) from the perid from continuing operations (VII - VIII)		77,385
XII. Profit/(Loss) from discontinuing operations		
XIII. Tax expense of discounting operations		

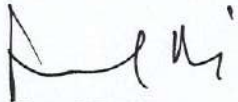

CA. KAMALRAJ.P B.Com., FCA
CHARTERED ACCOUNTANT
Mem. No: 219055

For SPPS Construction India Pvt Ltd


Director

XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		
XV. Profit/(Loss) for the period (XI + XIV)		77,385
XVI. Earning per equity share:		
(1) Basic		7.74
(2) Diluted		7.74

As per my report attached



CA.Kamal Raj.P
Mem.No.219055

For SPPS Construction India Pvt Ltd



Director

M/S SPPS CONSTRUCTION INDIA PRIVATE LIMITED

25 B Maruthi nagar 1st main road, Seevaram
Perungudi, Chennai-96

Schedules to Balance Sheet

Particulars	As on 31 march 2020	
Schedule - 1		
<u>AUTHORISED SHARE CAPITAL</u>		
10000 Eq Shares @ 10 each		1,00,000
<u>ISSUED & PAID-UP SHARE CAPITAL</u>		
10000 Eq Shares @ 10 each		1,00,000
Schedule - 2		
<u>RESERVE & SURPLUS</u>		
Opening Balance		-
Add : Profit for the year		77,385
		77,385
Schedule - 3		
<u>SHORT TERM BORROWINGS</u>		
Sathiya		1,70,691
Kathiresan P		15,15,364
		16,86,055
Schedule - 4		
<u>TRADE PAYABLES</u>		
Quality Austria Central Asia Pvt Ltd		29,500
		29,500
Schedule - 5		
<u>CURRENT LIABILITIES & PROVISIONS</u>		
Duties & Taxes		17,576
Salaries Payable		1,00,000
Income Tax Payable		21,985
		1,39,561

CA. KAMALRAJ B. Com., FCA
CHARTERED ACCOUNTANT
Mem. No: 219055

For SPPS Construction India Pvt Ltd


Director

Schedule - 7

TRADE RECEIVABLES

Jeyabharathi Projects Pvt Ltd

2,41,785

2,41,785

Schedule - 8

CASH AND CASH EQUIVALENT

Cash On Hand

49,450

Cash at Bank:

Kotak Mahindra Bank

16,44,982

16,94,432

Kamalraj P

CA. KAMALRAJ.P B.Com., FCA
CHARTERED ACCOUNTANT
Mem. No: 219055

For SPPS Construction India Pvt Ltd


P. Jothi
Director

M/S SPPS CONSTRUCTION INDIA PRIVATE LIMITED

25 B Maruthi nagar 1st main road, Seevaram
Perungudi, Chennai-96

Schedules to Profit & Loss Account

Particulars	As on 31 March 2020
<u>Schedule - 9</u>	
<u>EMPLOYEE BENEFIT EXPENSE</u>	
Salary Paid to Staffs & Labours	1,00,000.00
Total	1,00,000.00
<u>Schedule - 10</u>	
<u>OTHER EXPENSES</u>	
" AMC Charges	25,000.00
" Licenses	40,000.00
" Director Remuneration	1,50,000.00
" Bank Charges	18.00
" General Charges	465.20
Total	2,15,483.20


CA. KAMALRAJ.P B.Com., FCA
CHARTERED ACCOUNTANT
Mem. No: 219055

For SPPS Construction India Pvt Ltd


Director

Schedule -6

FIXED ASSETS AS PER COMPANIES ACT

ASSETS	GROSS BLOCK			DEPRECIATION			NET BLOCK		
	Opening Balance	Additions / Deletions	Total	Useful Life years	Opening Balance	For The Period	Total	As on 31-03-2019	As on 31-03-2020
TALLY SOFTWARE Computer & Software		18,000 83,834	18,000 83,834	3 3		1,033 4,517	1,033 4,517	- -	16,967 79,317
Total	-	1,01,834	1,01,834		-	5,550	5,550	-	96,284

FIXED ASSETS AS PER INCOME TAX ACT

ASSETS	WDV AS on 01/04/2019			DEPRECIATION		WDV As on 31-03-2020
	Opening Balance	Additions/ Deletions Before Sep	After Sep	Rate	For The Period	
TALLY SOFTWARE Computer & Printer		-	18,000.00 83,834.00	40.00 40.00	3,600.00 16,767.00	14,400.00 67,067.00
Total	-	-	1,01,834.00		20,367.00	81,467.00



CA. KAMALRAJ.P B.Com.,FCA
CHARTERED ACCOUNTANT
Mem. No: 219055

For SPPS Construction India Pvt Ltd



Director

M/S SPPS CONSTRUCTION INDIA PRIVATE LIMITED

25 B Maruthi nagar 1st main road, Secvaram
Perungudi,Chennai-96

Balance Sheet

Particulars	Sch No	As on 31 march 2021	As on 31 march 2020
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,00,000	1,00,000
(b) Reserves and Surplus	2	4,36,898	77,385
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings			
(b) Deferred tax liabilities (Net)		8,211	
(4) Current Liabilities			
(a) Short-term borrowings	3	46,07,857	16,86,055
(b) Trade payables		3,48,308	29,500
(c) Other current liabilities	4	17,46,634	1,39,561
Total		72,47,908	20,32,501
II.Assets			
(1) Non-current assets			
(a) <i>Fixed assets</i>			
(i) Tangible assets	5	1,89,776	96,284
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(2) Current assets			
(a) Current investments			
(b) Inventories		6,25,640	
(c) Trade receivables		42,29,334	2,41,785
(d) Cash and cash equivalent	6	2,18,685	16,94,432
(e) Short-term loans and advances	7	12,09,217	-
(f) Other current assets	8	7,75,256	
Total		72,47,908	20,32,501

As per my report attached



CA.Kamal Raj.P
Mem.No.219055

Kathiresan
DIN 8626554

Sathya
DIN 08626407

XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		
XV. Profit/(Loss) for the period (XI + XIV)	3,59,514	77,385
XVI. Earning per equity share:		
(1) Basic	35.95	7.74
(2) Diluted	35.95	7.74

As per my report attached



CA. Kamal Raj.P
Mem.No.219055

Kathiresan
DIN 8626554

Sathya
DIN 08626407

M/S SPPS CONSTRUCTION INDIA PRIVATE LIMITED

25 B Maruthi nagar 1st main road, Seevaram
Perungudi, Chennai-96

Schedules to Balance Sheet

Particulars	As on 31 march 2021	As on 31 march 2020
Schedule - 1		
<u>AUTHORISED SHARE CAPITAL</u>		
10000 Eq Shares @ 10 each	1,00,000	1,00,000
<u>ISSUED & PAID-UP SHARE CAPITAL</u>		
10000 Eq Shares @ 10 each	1,00,000	1,00,000
Schedule - 2		
<u>RESERVE & SURPLUS</u>		
Opening Balance	77,385	-
Add : Profit for the year	3,59,514	77,385
	4,36,898	77,385
Schedule - 3		
<u>SHORT TERM BORROWINGS</u>		
Sathiya	16,13,143	1,70,691
Kathiresan P	29,94,714	15,15,364
	46,07,857	16,86,055
Schedule - 4		
<u>CURRENT LIABILITIES & PROVISIONS</u>		
Duties & Taxes	15,77,621	17,576
Salaries Payable	-	1,00,000
Provision for Taxation	1,69,013	21,985
	17,46,634	1,39,561
Schedule - 6		
<u>CASH AND CASH EQUIVALENT</u>		
Cash On Hand	31,479	49,450
Cash at Bank:		
Kotak Mahindra Bank	1,48,178	16,44,982
Indus Ind Bank	39,028	-
	2,18,685	16,94,432

Schedule - 7		
Short term Loans & Advances		
DEVI AGENCIES	1,08,189	
SHIBIN CONSTRUCTION COMPONENTS	2,08,410	
SIVASAKTHI STEEL	3,46,021	
THE RAMCO CEMENT KERALA	5,46,597	
	12,09,217	
Schedule - 8		
Other Current Assets		
Tender EMD	5,59,100	-
TDS	2,16,156	-
	7,75,256	


CA. KAMALRAJ.P B.Com.,FCA
 CHARTERED ACCOUNTANT
 Mem. No: 219055

M/S SPPS CONSTRUCTION INDIA PRIVATE LIMITED

25 B Maruthi nagar 1st main road, Secvaram
Perungudi,Chennai-96

Schedules to Profit & Loss Account

Particulars	As on 31 March 2021	As on 31 March 2020
Schedule - 9		
<u>EMPLOYEE BENEFIT EXPENSE</u>		
Salary Paid to Staffs & Labours	41,64,731.00	1,00,000.00
Staff Welfare	39,561.00	-
Total	42,04,292.00	1,00,000.00
Schedule - 10		
<u>OTHER EXPENSES</u>		
Admin Charges	5,57,522.47	-
AMC Charges	-	25,000.00
Bank Charges	8,839.80	18.00
Director Remuneration	2,50,000.00	1,50,000.00
Fuel Expense	2,31,075.00	-
ESI Paid	3,172.00	-
General Charges	1,049.72	465.20
Insurance	33,408.00	-
Labour Charges Paid	12,90,774.00	-
Licenses	-	40,000.00
Office Expenses	66,598.00	-
PF Paid	1,86,995.00	-
Rent	50,000.00	-
Repairs	85,551.00	-
ROUNDING OFF	45.57	-
Site Expenses	5,83,867.00	-
Surveyor Payment Kerala	3,000.00	-
Telephone Expenses	1,745.00	-
Transport Charges	1,51,377.40	-
Travelling Expense	2,27,405.00	-
Total	37,32,424.96	2,15,483.20


CA. KAMALRAJ.P B.Com.,FCA
CHARTERED ACCOUNTANT
Mem. No: 219055

Schedule-5

FIXED ASSETS AS PER COMPANIES ACT

ASSETS	GROSS BLOCK			DEPRECIATION				NET BLOCK	
	Opening Balance	Additions/ Deletions	Total	Useful Life years	Opening Balance	For The Period	Total	As on 31-03-2020	As on 31-03-2021
TALLY SOFTWARE	18,000		18,000	3	1,033	6,000	7,033	16,967	10,967
Computer & Software Container	83,834	1,34,800	83,834 1,34,800	3	4,517	27,944	32,461	79,317	51,373
Total	1,01,834	1,34,800	2,36,634	12	5,550	41,308	46,858	96,284	1,89,776

FIXED ASSETS AS PER INCOME TAX ACT

ASSETS	WDV AS on 01/04/2020			DEPRECIATION		WDV
	Opening Balance	Additions/ Deletions Before Sep	After Sep	Rate	For The Period	As on 31-03-2021
TALLY SOFTWARE	14,400.00	-	-	40.00	5,760.00	8,640.00
Computer & Printer Container	67,067.00	1,34,800.00	-	40.00	26,827.00	40,240.00
Total	81,467.00	1,34,800.00	-	15.00	20,220.00	1,14,580.00
					52,807.00	1,63,460.00


CA. KAMALRAJ.P. B.Com., FCA
 CHARTERED ACCOUNTANT
 Mem. No: 219055

NET WORTH CERTIFICATE

This is to certify that the Net worth of M/s. SPPS CONSTRUCTION INDIA PRIVATE LIMITED as on 31.03.2021 is as follows

Description	Amount in Lakhs
Paid up Share Capital	1.00
Reserves & Surplus (excluding revaluation reserve)	4.37
Total	5.37

Place: Chennai

Date: 16-02-2022

UDIN 22219055ACVIVA2391

For SR JAIN and Associates




CA. KAMALRAJ.P B.Com., FCA
CHARTERED ACCOUNTANT
Mem. No: 219055

M/S SPPS CONSTRUCTION INDIA PRIVATE LIMITED

25 B Maruthi nagar 1st main road, Seevaram
Perungudi, Chennai-96

Profit and Loss statement

Particulars	Note No	As on 31 march 2021	As on 31 march 2020
I. Revenue from operations		1,67,15,139	4,18,403
II. Other Income		9,900	2,000
III. Total Revenue (I +II)		1,67,25,039	4,20,403
<u>IV. Expenses:</u>			
Cost of materials consumed		88,57,901	-
Purchase of Stock-in-Trade			
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		(6,25,640)	-
Employee benefit expense	9	42,04,292	1,00,000
Financial costs		-	-
Depreciation and amortization expense		41,308	5,550
Other expenses	10	37,32,425	2,15,483
Total Expenses		1,62,10,286	3,21,033
V. Profit before exceptional and extraordinary items and tax (III - IV)		5,14,752	99,370
VI. Exceptional Items			
VII. Profit before extraordinary items and tax (V - VI)		5,14,752	99,370
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		5,14,752	99,370
X. Tax expense:			
(1) Current tax		1,47,028	21,985
(2) Deferred tax		8,211	
XI. Profit(Loss) from the perid from continuing operations (VII - VIII)		3,59,514	77,385
XII. Profit/(Loss) from discontinuing operations			
XIII. Tax expense of discounting operations			


CA. KAMALRAJ.P B.Com., FCA
CHARTERED ACCOUNTANT
Mem. No: 219055

XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		
XV. Profit/(Loss) for the period (XI + XIV)	3,59,514	77,385
XVI. Earning per equity share:		
(1) Basic	35.95	7.74
(2) Diluted	35.95	7.74

As per my report attached



CA. Kamal Raj.P
Mem.No.219055

Kathiresan
DIN 8626554

Sathya
DIN 08626407

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	ABDCS0509F		
Name	SPPS CONSTRUCTION INDIA PRIVATE LIMITED		
Address	25B , Maruthi nagar 1st main road, Seevaram , Perungudi S.O , Perungudi , KANCHIPURAM , 29-Tamil Nadu , 91-India , 600096		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(4) Belated- Return filed after due date	e-Filing Acknowledgement Number	844397751131222

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		21,58,327
	Book Profit under MAT, where applicable	2	22,88,857
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	5,61,165
	Interest and Fee Payable	5	5,000
	Total tax, interest and Fee payable	6	5,66,165
	Taxes Paid	7	14,82,194
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 9,16,030
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by KATHIRESAN in the capacity of Director having PAN CEIPP7650B from IP address 117.215.177.222 on 13-Dec-2022

DSC Sl. No. & Issuer 5873158 & 22114808CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



ABDCS0509F068443977511312224849228150B5B7099DB2F1D1B4FC9BFFBD3BCB8F

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S SPPS CONSTRUCTION INDIA PRIVATE LIMITED

25 B Maruthi nagar 1st main road, Seevaram
Perungudi, Chennai-96

PAN NO : ABDCS0509F

ASST. YEAR : 2022-2023

STATUS : COMPANY

STATEMENT OF TOTAL INCOME

INCOME FROM BUSINESS

Net Profit as per P/L account	1,689,309
<u>Add</u> : Depreciation as per Companies Act	128,264
Provision for Taxation	561,166
Deferred Tax Liability	38,384
	<hr/>
	2,417,123
<u>Less</u> : Depreciation under section 32 (Sch a)	258,793
	<hr/>
Net Total Income	2,158,330
<u>MAT Income</u>	
Net Profit as per P/L account	2,288,859
MAT TAX @15%	343,329
Normal Tax Payable on Total Income	539,583
Tax payable Higher of MAT or Normal Tax	539,583
<u>Add</u> : Education Cess @ 4 %	21,583
	<hr/>
Total Tax & Cess Due	561,166
<u>Less</u> : TDS	1,408,076
<u>Less</u> : TCS	74,117
	<hr/>
Refund	(921,027)

M/S SPPS CONSTRUCTION INDIA PRIVATE LIMITED

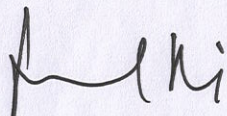
25 B Maruthi nagar 1st main road, Seevaram
Perungudi,Chennai-96

Balance Sheet

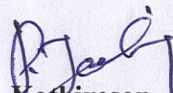
Particulars	Sch No	As on 31 march 2022	As on 31 march 2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	100,000	100,000
(b) Reserves and Surplus	2	2,126,208	436,898
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	5,597,620	-
(b) Deferred tax liabilities (Net)		46,595	8,211
(4) Current Liabilities			
(a) Short-term borrowings	4	6,135,092	4,607,857
(b) Trade payables		29,336,267	348,308
(c) Other current liabilities	5	3,988,526	1,746,634
Total		47,330,307	7,247,908
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	6	6,107,368	189,776
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(2) Current assets			
(a) Current investments			
(b) Inventories		845,230	625,640
(c) Trade receivables		35,744,035	4,229,334
(d) Cash and cash equivalents	7	1,659,548	218,685
(e) Short-term loans and advances	8	354,900	1,209,217
(f) Other current assets	9	2,619,227	775,256
Total		47,330,307	7,247,908

As per my report attached

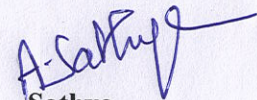
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CA.Kamal Raj.P
Mem.No.219055



Kathiresan
DIN 8626554



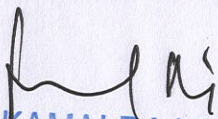
Sathya
DIN 08626407

M/S SPPS CONSTRUCTION INDIA PRIVATE LIMITED

25 B Maruthi nagar 1st main road, Seevaram
Perungudi,Chennai-96

Profit and Loss statement

Particulars	Note No	As on 31 march 2022	As on 31 march 2021
I. Revenue from operations		71,311,053	16,715,139
II. Other Income		1,500	9,900
III. Total Revenue (I +II)		71,312,553	16,725,039
<i>IV. Expenses:</i>			
Cost of materials consumed		57,814,041	8,857,901
Purchase of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		(219,590)	(625,640)
Employee benefit expense	9	3,335,799	4,204,292
Financial costs		-	-
Depreciation and amortization expense		128,264	41,308
Other expenses	10	7,965,180	3,732,425
Total Expenses		69,023,694	16,210,286
V. Profit before exceptional and extraordinary items and tax (III - IV)		2,288,859	514,752
VI. Exceptional Items			
VII. Profit before extraordinary items and tax (V - VI)		2,288,859	514,752
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		2,288,859	514,752
X. Tax expense:			
(1) Current tax		561,166	147,028
(2) Deferred tax		38,384	8,211
XI. Profit(Loss) from the perid from continuing operations (VII - VIII)		1,689,309	359,514
XII. Profit/(Loss) from discontinuing operations			
XIII. Tax expense of discounting operations			

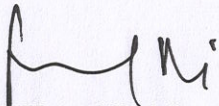

CA. KAMALRAJ.P B.Com., FCA
CHARTERED ACCOUNTANT
Mem. No: 219055

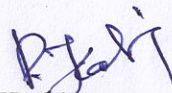
For SPPS CONSTRUCTION INDIA RVT LTD

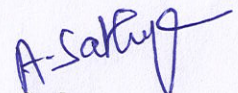
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XV. Profit/(Loss) for the period (XI + XIV)		
		1,689,309
XVI. Earning per equity share:		
(1) Basic	168.93	35.95
(2) Diluted	168.93	35.95

As per my report attached


CA.Kamal Raj.P
Mem.No.219055


Kathiresan
DIN 8626554


Sathya
DIN 08626407

M/S SPPS CONSTRUCTION INDIA PRIVATE LIMITED

25 B Maruthi nagar 1st main road, Seevaram
Perungudi,Chennai-96

Schedules to Balance Sheet

Particulars	As on 31 march 2022	As on 31 march 2021
<u>Schedule - 1</u>		
<u>AUTHORISED SHARE CAPITAL</u>		
10000 Eq Shares @ 10 each	100,000	100,000
<u>ISSUED & PAID-UP SHARE CAPITAL</u>		
10000 Eq Shares @ 10 each	100,000	100,000
<u>Schedule - 2</u>		
<u>RESERVE & SURPLUS</u>		
Opening Balance	436,898	77,385
Add : Profit for the year	1,689,309	359,514
	2,126,208	436,898
<u>Schedule - 3</u>		
<u>LONG TERM BORROWINGS</u>		
ICICI Loan	2,597,620	1,613,143
IndusInd Loan	3,000,000	2,994,714
	5,597,620	4,607,857
<u>Schedule - 4</u>		
<u>SHORT TERM BORROWINGS</u>		
Sathiya	1,302,017	1,613,143
Kathiresan P	4,833,075	2,994,714
	6,135,092	4,607,857
<u>Schedule - 5</u>		
<u>CURRENT LIABILITIES & PROVISIONS</u>		
Duties & Taxes	3,258,347	1,577,621
Provision for Taxation	730,179	169,013
	3,988,526	1,746,634

CA KAMAL RAJ.P B.Com.,FCA
CHARTERED ACCOUNTANT
Mem. No: 219055

For SPPS CONSTRUCTION INDIA PVT LTD

A. Sathya *P. Jeyaraj*
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Schedule - 7**CASH AND CASH EQUIVALENT**

Cash On Hand

5,001

31,479

Cash at Bank:

Kotak Mahindra Bank

1,308,324

148,178

Indus Ind Bank

346,223

39,028

1,659,548

218,685

Schedule - 8**Short term Loans & Advances**

DEVI AGENCIES

-

108,189

SHIBIN CONSTRUCTION COMPONENTS

-

208,410

SIVASAKTHI STEEL

-

346,021

THE RAMCO CEMENT KERALA

-

546,597

MAHA SOLAR PVT LTD

354,900

354,900

1,209,217

Schedule - 9**Other Current Assets**

Tender EMD

559,100

559,100

TDS

1,585,854

216,156

Staff Advances

474,273

-

2,619,227

775,256

CA. KAMALRAJ.P B.Com., FCA
 CHARTERED ACCOUNTANT
 Mem. No: 219055

For SPPS CONSTRUCTION INDIA PVT LTD

A. Sathya

 Authorized Signatory

M/S SPPS CONSTRUCTION INDIA PRIVATE LIMITED

25 B Maruthi nagar 1st main road, Seevaram
Perungudi, Chennai-96

Schedules to Profit & Loss Account

Particulars	As on 31 March 2022	As on 31 March 2021
<u>Schedule - 9</u>		
<u>EMPLOYEE BENEFIT EXPENSE</u>		
Salary Paid to Staffs & Labours	3,307,428	4,164,731
Staff Welfare	28,371	39,561
Total	3,335,799	4,204,292
<u>Schedule - 10</u>		
<u>OTHER EXPENSES</u>		
Admin Charges	-	557,522
Bank Charges	3,164	8,840
Director Remuneration	1,113,000	250,000
Fuel Expense	317,161	231,075
ESI Paid	-	3,172
General Charges	-	1,050
Insurance	36,317	33,408
Labour Charges Paid	5,186,954	1,290,774
Office Expenses	20,790	66,598
PF Paid	306,883	186,995
Rent	170,926	50,000
Repairs	92,456	85,551
ROUNDING OFF	5	46
Site Expenses	100,313	583,867
Surveyor Payment Kerala	-	3,000
Telephone Expenses	15,013	1,745
Transport Charges	332,852	151,377
Travelling Expense	269,348	227,405
Total	7,965,180	3,732,425

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CHARTERED ACCOUNTANT
Mem. No: 219055

For SPPS CONSTRUCTION INDIA PVT LTD

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Schedule -6

FIXED ASSETS AS PER COMPANIES ACT

ASSETS	GROSS BLOCK			DEPRECIATION			NET BLOCK		
	Opening Balance	Additions / Deletions	Total	Useful Life years	Opening Balance	For The Period	Total	As on 3/31/2021	As on 3/31/2022
TALLY SOFTWARE	18,000		18,000	3	7,033	6,000	13,033	10,967	4,967
Computer & Software Container	83,834		83,834	3	32,461	27,945	60,406	51,373	23,428
JCB Machine	134,800		134,800	12	7,364	11,233	18,597	127,436	116,203
Tipper		2,798,989	2,798,989	9	-	73,430	73,430	-	2,725,559
bike		3,139,774	3,139,774	9	-	-	-	-	3,139,774
Scooty		52,445	52,445	10	-	626	626	-	51,819
Mobile Phone		23,300	23,300	10	-	1,832	1,832	-	21,468
Total	236,634	6,045,855	6,282,489	3	46,858	128,264	175,122	189,776	6,107,368

FIXED ASSETS AS PER INCOME TAX ACT

ASSETS	WDV AS ON 01/04/2021			DEPRECIATION			WDV	
	Opening Balance	Additions/ Deletions Before Sep	After Sep	Total	Rate	For The Period	As on 3/31/2022	
TALLY SOFTWARE	8,640	-	-	8,640	40.00	3,456	5,184	
Computer & Printer Container	40,240	-	-	40,240	40.00	16,096	24,144	
JCB Machine	114,580	-	-	114,580	15.00	17,187	97,393	
Tipper		2,798,989	2,798,989	2,798,989	15.00	209,924	2,589,065	
Bike		3,139,774	3,139,774	3,139,774	15.00	-	3,139,774	
Scooty		52,445	52,445	52,445	15.00	3,933	48,512	
Mobile Phone		23,300	23,300	23,300	15.00	3,495	19,805	
Total	163,460	54,647	5,991,208	6,209,315	15.00	4,702	26,645	
						258,793	5,950,522	

CA. KUMARAJ B.Com., FCA
 CHARTERED ACCOUNTANT
 Mem. No: 219055

For SPSS CONSTRUCTION INDIA PVT LTD

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