

M/S. R K JENA AND CO.

CHARTERED ACCOUNTANTS

D-7, KEDARGOURI APARTMENT, LEWIS ROAD, GARAGE CHHAK, BBSR-02

E.MAIL- rkjena@hotmail.com, Mob-9438674500

INDEPENDENT AUDITOR'S REPORT

To

The Members of

SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED.

CIN-U45201OR2010PTC012188

FLAT NO-103/104, B-BLOCK

BHARATI TOWER, FOREST PARK

BHUBANESWAR, ORISSA-751009

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED.** ("the Company"), which comprise the Balance Sheet as at 31st March, 2024 and the Statement of Profit and Loss, for the year then ended, and a summary of the 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, 2024, and profit/loss 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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. 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 Standalone 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 and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 statements 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 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.

Auditor's Responsibility

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 an auditor's 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a

material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

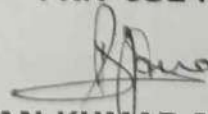
The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crore as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crore at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information 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 it appears from our examination of those books;
- (c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements 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 the written representations received from the directors as on March 31, 2024 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- (g) With respect to the other matters to be included in the Auditor's 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;
 - a. The Company does not have any pending litigations which would impact its financial position;
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

For R K JENA AND CO
CHARTERED ACCOUNTANTS
FRN-0324504E


(CA. RANJAN KUMAR JENA)
PARTNER.
M. No. - 059669

Place: Bhubaneswar
Dated: 27.09.2024

UDIN- 24059669 BK BZ YX 7644

ANNEXURE 'A' TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date).

Report on Companies (Auditor's Report) Order, 2016 ('the Order') issued by the Central Government in terms of Section 143(11) of the Companies Act, 2013 ('the Act') of SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED ('the Company').

- (1) In respect of the Company's fixed assets:
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets;
 - (b) As explained to us the fixed assets of the Company have been physically verified by the Management during the year and no material discrepancies have been noticed on such verification. In our opinion, the frequency of verification is reasonable;
- (2) As per information and explanations given to us the Company has no closing stock/ inventory found during the period of audit.
- (3) As per information and explanations given to us the Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act.
- (4) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.
- (5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- (6) As explained to us maintenance of cost records has not been specified by the Central Government of India under sub-section (1) of section 148 of the Companies Act in respect of the activities carried on by the company.

- (7) According to the information and explanations given to us, in respect of statutory dues:
- (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues in respect of income tax, provident fund, investor education and protection fund, employees' state insurance, wealth tax, service tax, customs duty, excise duty and other material statutory dues, as applicable, with the appropriate authorities. According to the information and explanations given to us there were no undisputed outstanding statutory dues as on 31st of March, 2024 for a period of more than six months from the date they became payable;
- (b) According to the information and explanations given to us and the records of the Company examined by us, there are no dues of income-tax, sales-tax, wealth-tax, service-tax, customs duty, and excise duty which have not been deposited on account of any dispute.
- (8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- (9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans.
- (10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- (11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- (12) In our opinion, the Company is not a Nidhi Company.
- (13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been

disclosed in the Financial Statements as required by the applicable accounting standards.

- (14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- (15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him.
- (16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934.

For R K JENA AND CO
CHARTERED ACCOUNTANTS
FRN-0324504E

Place: Bhubaneswar
Dated: 27.09.2024


(CA. RANJAN KUMAR JENA)
PARTNER.
M. No. - 059669

UDIN - 24059669BKBZYX7644

DIRECTOR'S REPORT.

To
The Members of
SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED.
CIN- U45201OR2010PTC012188
FLAT NO-103/104, B-BLOCK
BHARATI TOWER, FOREST PARK,
BHUBANESWAR, ORISSA-751009

Your Directors have pleasure in presenting the 14th Annual Report together with the Audited Accounts of the Company for the Year ended 31st March, 2024 and the Auditor's Report thereon.

FINANCIAL RESULTS:

Your company financial results for the year 2023-2024 are given below in summarized format:

Particulars	(Amount in Rs.)	
	Year ended March 31, 2024	Year ended March 31, 2023
Income from operations	59,00,000.00	15,20,000.00
Other Receipts	NIL	NIL
Total Revenue	59,00,000.00	15,20,000.00
Total Expenses	54,63,058.09	14,07,444.20
Profit/ Loss before depreciation & Tax		
Less: Depreciation	NIL	NIL
Profit / (Loss) before Tax	4,36,694.91	1,12,555.80
Less: Provision for Taxation		
- Current Tax	1,12,923.00	28,720.00
- Deferred Tax	676.00	539.00
- Tax Pertaining to Earlier Year	0.00	0.00
Profit / (Loss) after Taxation	3,23,342.91	83,296.80
Balance Carried to Balance Sheet	43,14,542.14	39,91,199.23

OPERATIONS AND FUTURE OUTLOOK:

During the year under review, your company has started its operation and achieved total turnover (Revenue From Operation)of Rs. 59,00,000.00 and Profit (After Taxation) of Rs. 3,23,342.91 .Your directors are hopeful for the better performance with increased revenue/ Profit in next year.

DIVIDEND:

To strengthen the financial position of the Company and to augment working capital, your directors regret to declare any dividend.

SUBSIDIARY/ JV/ ASSOCIATE COMPANY:

The Company does not have any Subsidiary, Joint venture or Associate Company.

RESERVES:

In view of Profit , no amount can be transferred to Specific Reserves.

SHARE CAPITAL:

Authorized Share Capital: During the year under review, there was no change in authorized share capital of the Company. The Authorized share capital of the company as on March 31, 2024 was Rs. 10,00,000/- comprising of 10,000 equity shares of Rs.100/- each.

Paid-up Share Capital: During the year under review, there was no change in paid up share capital of the Company. The Paid up share capital of the company as on March 31, 2024 was Rs. 900000/- comprising of 9000 equity shares of Rs.100/- each.

PUBLIC DEPOSITS:

The Company has not accepted any deposits within the meaning of Section 73 to 76 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

DIRECTORS:

There were no changes in the Composition of Board of Directors the company under review.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

During the year under review the company has not given any loans, guarantees and made investments which come under the purview of section 186 of the Companies Act, 2013.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

During the year under review, the Company has not entered into any transaction which will come under the purview of Section 188 of the Companies Act, 2013.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

There are no significant material changes and commitments occurred between the end of the financial year of the company to which the financial statements relate and the date of the report, affecting the financial position of the company.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS/ COURTS/ TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND THE COMPANY'S OPERATIONS IN FUTURE:

There are no significant material orders passed by the Regulators/ Courts which would impact the going concern status of the Company and its future operations.

BOARD MEETINGS:

During the year under review, the company held 6 (Six) board meetings during the financial year as follows:

S.No.	Date of Meeting	Total Number of directors associated as on the date of meeting	Attendance	
			Number of Directors Attended	% of attendance
1	08.05.2023	2	2	100
2	10.07.2023	2	2	100
3	11.09.2023	2	2	100
4	20.11.2023	2	2	100
5	22.01.2024	2	2	100
6	18.03.2024	2	2	100

Attendance of Directors:

S.No	Name of the Director	Board Meetings			Committee Meetings		
		Number of Meetings which director was entitled to attend	Number of Meetings attended	% of Attendance	Number of Meeting which director was entitled to attend	Number Meeting s attended	% of attendance
1	PADMA LOCHAN MOHANTY	6	6	100	0	0	0
2	DEBA PRASAD BHATTACHAA	6	6	100	0	0	0

GENERAL MEETING:

During the Year under review the company has conducted General Meetings as shown in the following table:

S.No	Type of Meeting	Date of Meeting	Total Number of Members entitled to attend meeting	Attendance	
				Number of members attended	% of total Shareholdi ng
01	Annual General	30.09.2024	2 No	2 No	100 %

	Meeting				
02	Extra-Ordinary General Meeting	6	2 No	2 No	2 No

DECLARATION BY INDEPENDENT DIRECTORS:

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that:

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis; and
- e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

AUDITORS:

M/s. R.K.Jena And Co, Chartered Accountants (Registration Number of Firm: 0324504E) appointed as Statutory Auditor of the Company as per the provisions of Section 139 of the Companies Act, 2013, the appointment of Auditors is required to be ratified by Members at every Annual General Meeting. The Report given by the Auditors on the financial statements of the Company is part of the Annual Report.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS IN THEIR REPORTS:

There were no qualifications, reservations or adverse remarks made by the Auditors in their report.

COST AUDIT:

In terms of the provisions of Section 148 of the Companies Act, 2013, read with Rule 3 & 4 of The Companies (Cost Record and Audit) Rules, 2014 and all other applicable provisions of the Companies Act, 2013, the Cost Audit is not applicable to the Company.

SECRETARIAL AUDIT:

In terms of the Provisions of Section 204 of the Companies Act, 2013, read with Rule 9 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and all other applicable provisions of the Companies Act, 2013, the Secretarial Audit is not applicable to the Company.

EXTRACT OF ANNUAL RETURN:

The extract of annual return of the Company for the financial year 2023-2024 as provided under sub-section (3) of section 92, in the Form No. MGT-9 is annexed herewith.

CHANGE IN THE NATURE OF BUSINESS:

There is no change in the nature of the business of the company

COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178;

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

CORPORATE SOCIAL RESPONSIBILITY:

The Company does not fall under the criteria specified in Section 135 of the Companies Act, 2013 and hence no policy was developed by the company on corporate social responsibility.

RISK MANAGEMENT:

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

PARTICULARS OF EMPLOYEES AND OTHER ADDITIONAL INFORMATION:

As the Company has no employees for the year under review, the provisions of Section 197 (12) of the Companies Act, 2013 and Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are not applicable.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo particulars required under section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2015 is annexed herewith.

DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

There is an adequate internal control system commensurate with the size of the Company and the nature of business.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE:

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

VIGIL MECHANISM:

The establishment of vigil mechanism for their directors and employees to report their genuine concerns or grievances is not applicable to the company.

POLICY ON PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE:

The Company has in place a Prevention of Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the workplace (Prevention, Prohibition & Redressal) Act, 2013. A committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

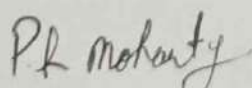
ACKNOWLEDGMENTS:

Your Directors would like to express their sincere appreciation for the co-operation and assistance received from shareholders, bankers, financial institutions, regulatory bodies and other business constituents during the period under review. Your Directors also wish to place on record their deep sense of appreciation for the commitment displayed by all executives, officers and staff, resulting in the successful performance of the company during the year.

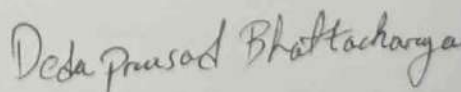
By Order of the Board
For SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED

Place: Bhubaneswar.

Date: 27/09/2024



Mrs. PADMA LOCHAN MOHANTY DEBA PRASAD BHATTACHARYA
(DIN NO-00555112) (DIN NO- 03106685)
Director Managing Director



ANNEXURE TO THE DIRECTOR'S REPORT

Information under Section 134(3)(c) of the Companies Act, 2013 read with the Companies (Disclosure of particulars in the Report of Board of Directors) Rules, 1988, and forming part of the Directors Report:

1. CONSERVATION OF ENERGY:

Energy conservation measures taken: The Company is very careful in using the power to reduce the cost of maintenance and conserve the resources.

Additional Investments and proposals, if any, being implemented for reduction of consumption of energy: Nil

Impact of the clause (1) and (2) above for reduction of energy consumption and consequent impact on the production of goods : N.A

2. TECHNOLOGY ABSORPTION:

A. RESEARCH AND DEVELOPMENT (R&D)

Specific areas in which R& D carried out by the Company : Nil

Benefits derived as a result of the above R& D : Nil

Future plan of action : Nil

Expenditure on R & D

B. TECHNOLOGY ABSORPTION, ADOPTION AND INNOVATION

The Company has fully absorbed the technology on existing product line. As a result the Company is improving productivity, product quality and energy saving. The Company did not import any technology during last year.

3. FOREIGN EXCHANGE EARNINGS AND OUTGO:

Activities relating to exports, initiatives taken to increase exports, development of new export market for products and services and export plans:

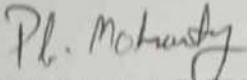
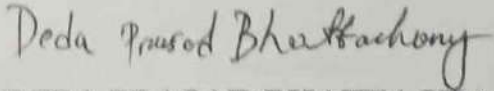
Foreign Exchange inflow : Nil

Foreign Exchange Outgo : Nil

By Order of the Board
For SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED

Place: Bhubaneswar.

Date: 27/09/2024

	
Mrs. PADMA LOCHAN MOHANTY	DEBA PRASAD BHATTACHARYA
(DIN NO-00555112)	(DIN NO- 03106685)
Director	Managing Director

SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED.
PLOT NO 103/104, B-BLOCK, BHARATI TOWER, FOREST PARK, BHUBANESWAR.

Balance Sheet as at 31st March, 2024

Particulars	Note No.	F.Y.2023-24 (Thousand) Rs.	F.Y.2022-23 (Thousand) Rs.
I EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	900.00	900.00
(b) Reserves and surplus	4	4314.54	3991.20
(c) Money received against share warrants		0.00	0.00
2 Share application money pending allotment		0.00	0.00
3 Non-current liabilities			
(a) Long-term borrowings	5	0.00	0.00
(b) Deferred tax liabilities (net)		0.00	0.00
(c) Other Long-term liabilities	6	0.00	0.00
(d) Long-term provisions	7	0.00	0.00
4 Current liabilities			
(a) Short-term borrowings	8	17416.84	16213.20
(b) Trade payables	9		
(i) Total outstanding dues of micro enterprises and small enterprises		9371.58	9056.75
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises			
(c) Other current liabilities	10	608.92	658.52
(d) Short-term provisions	7	112.92	28.72
TOTAL		32724.81	30848.39
II ASSETS			
1 Non-current assets			
(a) Property Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	4.20	6.74
(ii) Intangible assets	12	0.00	0.00
(iii) Capital Work In Progress	11	0.00	0.00
(iv) Intangible Assets Under Developments	12	0.00	0.00
(b) Non-current investments	13	0.00	0.00
(c) Deferred tax assets (net)	22	5.17	4.49
(d) Long-term loans and advances	14	202.05	202.05
(e) Other non-current assets	15	0.00	0.00
2 Current assets			
(a) Current investments	16	0.00	0.00
(b) Inventories	17	30273.50	30337.63
(c) Trade receivables	18	0.00	0.00
(d) Cash and cash equivalents	19	2139.89	197.48
(e) Short-term loans and advances	20	100.00	100.00
(f) Other current assets	21	0.00	0.00
TOTAL		32724.81	30848.39
		-	-

The accompanying notes 23 to 35 are an integral part of these financial statements

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

FOR R.K.JENA AND CO.
 CHARTERED ACCOUNTANTS

FOR SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED

(CA. RANJAN KUMAR JENA)
 FCA, DISA (ICAI)

Membership No.: 059669

Firm Reg. No.: 324504E

UDIN - 24059669BKBZYX7644

Deda Prasad Bhattacharyya P.L. Mohanty
 (MANAGING DIRECTOR) (DIRECTOR)

PLACE: BHUBANESWAR

DATED: 27/09/2024

SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED.
PLOT NO 103/104, B-BLOCK, BHARATI TOWER, FOREST PARK, BHUBANESWAR.

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

	Particulars	Note No.	F.Y.2023-24 (Thousand) Rs.	F.Y.2022-23 (Thousand) Rs.
INCOME				
I	Revenue from operations	23	5900.00	1520.00
II	Other Income	24	0.00	0.00
III	TOTAL INCOME (I + II)		5900.00	1520.00
IV EXPENSES				
	(a) Cost of materials consumed	25	3677.22	6348.54
	(b) Purchases of Stock In Trade	26	0.00	0.00
	(c) Changes in inventories of finished goods,	27	2319.56	-1024.21
	(d) Changes in work-in-progress and stock-in-trade	28	-2255.43	-5596.62
	(e) Employee benefits expenses	29	1209.00	1206.00
	(f) Depreciation and amortisation expenses	30	2.54	4.25
	(f) Finance costs	31	6.31	2.60
	(g) Other expenses	32	503.86	466.89
	TOTAL EXPENSES		5463.06	1407.44
V	Profit before exceptional and extraordinary items and tax (III-IV)		436.94	112.56
VI	Exceptional items	33	0.00	0.00
VII	Profit before extraordinary items and tax (V- VI)		436.94	112.56
VIII	Extraordinary Items	34	0.00	0.00
IX	Profit before tax (VII-VIII)		436.94	112.56
X	Tax Expense:			
	(a) Current tax expense		112.92	28.72
	(b) Deferred tax		0.68	0.54
XI	Profit / (Loss) from continuing operations (VII-VIII)	35	323.34	83.30
XII	Profit/(loss) from discontinuing operations		0.00	0.00
XIII	Tax expense of discontinuing operations		0.00	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax)(XII - XIII)		0.00	0.00
XV	Profit/ (Loss) (XI+XIV)		323.34	83.30
XVI	Earning per equity share:			
	(1) Basic		35.93	9.26
	(2) Diluted		35.93	9.26

The accompanying notes 23 to 35 are an integral part of these financial statements

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

FOR R.K.JENA AND CO.

CHARTERED ACCOUNTANTS

FOR SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED

(CA. RANJAN KUMAR JENA)

FCA,DISA(ICAI)

Membership No. :059669

Firm Reg. No.: 324504E

Dada Prasad Bhattacharya
(MANAGING DIRECTOR)

P.L. Mohanty
(DIRECTOR)

PLACE: BHUBANESWAR

DATED: 27/09/2024

LDIN 24059669 BKB ZY Y 7644

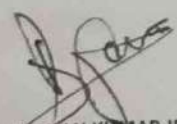
SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED.
PLOT NO 103/104, B-BLOCK, BHARATI TOWER, FOREST PARK, BHUBANESWAR.

CASH FLOW STATEMENT FOR THE YEAR ENDER 31/03/2024

PARTICULARS	F.Y.2023-24	F.Y.2022-23
A) Cash flow from Operating Activity		
Profit Before Tax	3,23,342.91	83,296.80
Adjustments for:		
Revenue Operation		
Depreciation	2,539.09	4,250.20
Operating Profit Before Working Capital changes	3,25,882.00	87,547.00
Adjustments for:		
Increase/(Decrease) in Other current assets	-	-
Increase/(Decrease) in short term borrowing	12,03,640.00	(6,41,050.00)
Increase/(Decrease) in Long-term Loan & advance	-	-
Increase/(Decrease) in Long term borrowing	-	-
Increase/(Decrease) in current Liabilities	(49,597.00)	3,884.00
Increase/(Decrease) in Trade Payable	3,14,829.00	32,44,951.00
Increase/(Decrease) in Trade Receivable	-	-
Increase/(Decrease) in Short-term loans and advances	-	1,50,000.00
Increase/(Decrease) in current investments	-	-
Increase/(Decrease) in Inventories	64,127.00	(66,20,831.00)
Increase/(Decrease) in Short-term provisions	84,203.00	5,720.00
Cash generated from Operations	19,43,084.00	(37,69,779.00)
Tax expense	-	-
Net cash used in Operating Activities (A)	19,43,084.00	(37,69,779.00)
B) Cash flow from Investing Activity		
Expenditures incurred		
Increase in Capital Reserve	-	-
Addition/(Sale) in Fixed Assets	(676.00)	(539.00)
Addition in Deferred Tax Assets	(676.00)	(539.00)
Net Cash from Investing Activities (B)		
C) Cash flow from Financing Activity		
Proceeds from issue of share capital	-	-
Net Cash from Financing Activities (C)		
Net Increase in Cash & Cash Equivalent (A+B+C)	19,42,408.00	(37,70,318.00)
Cash and cash equivalents at the beginning of the year	1,97,483.97	39,67,801.97
Cash and cash equivalents at the end of the year	21,39,891.97	1,97,483.97
Components of cash & cash equivalent at the end of the year		
Cash balance on hand	42,580.00	52,485.00
Balances with Scheduled Banks	20,97,311.97	1,44,998.97
Total	21,39,891.97	1,97,483.97

This is the Cash Flow Statement referred to in our Report of even date.

FOR R.K.JENA AND CO.
 CHARTERED ACCOUNTANTS


 (CA RANJAN KUMAR JENA)
 FCA, DISA (ICAI)
 Membership No. : 059669
 Firm Reg. No.: 324504E

**SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED,
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

NOTE 1 : COMPANY INFORMATION

SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED is a private Limited Company with registered office AT PLOT NO 103/104, B-BLOCK, BHARATI TOWER, FOREST PARK, BHUBANESWAR.

NOTE 2 : BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation and Measurement

2.1 Basis of Preparation

The financial statements have been prepared and presented under the historic cost convention on accrual basis of accounting, in accordance with generally accepted accounting principles ("GAAP") applicable in India. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') and pronouncements of the Institute of Chartered Accountants of India, the provisions of the Act (to the extent notified).

2.2 Key Accounting Estimates and Judgements

The preparation of standalone financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognised prospectively

2.3 Amendments to Schedule III of the Companies Act, 2013

Ministry of Corporate Affairs (MCA) issued notifications dated 24th March, 2021 to amend Schedule III of the Companies Act, 2013 to enhance the disclosures required to be made by the Company in its financial statements. These amendments are applicable to the Company for the financial year starting 1st April, 2021 and applied to the standalone financial statements as required by Schedule III

2.4 Significant Accounting Policies

The significant accounting policies used in preparation of the standalone financial statements are as under

a Property, Plant and Equipment

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition or construction of property, plant and equipment comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts, rebates and any directly attributable cost of bringing the item to its working condition for its intended use.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance cost are charged to the standalone statement of profit and loss during the period in which they are incurred.

Gains or losses that arise on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the same is derecognized.

Depreciation is calculated on pro rata basis on straight-line / WDV method based on estimated useful life prescribed under Schedule II of the Companies Act, 2013. Freehold land is not depreciated.

The useful life of major components of Property, Plant and Equipment is as follows

PPE	Useful Life (Years)
Land	30

Buildings	15
Lease hold Improvements	1
Temporary erections	13
Plant and Machinery	8
Tools and Equipments	3
Data Processing Equipments	10
Furniture and Fixtures	8
Vehicles	

Assets costing Rs. 5,000 or less are fully depreciated in the year of purchase

Accelerated Depreciation is charged in case of assets forming part of a restructuring project basis planned remaining useful life of assets.

Leasehold improvements are depreciated on a straight line basis over the useful life of the asset or the lease period, whichever is lower.

Capital work-in-progress comprises of property, plant and equipment that are not ready for their intended use at the end of reporting period and are carried at cost comprising direct costs, related incidental expenses, other directly attributable costs and borrowing costs

Temporarily suspended projects do not include those projects where temporary suspension is a necessary part of the process of getting an asset ready for its intended use.

b **Goodwill and Other Intangible Assets**

Intangible assets purchased are initially measured at cost.

The cost of an intangible asset comprises its purchase price including duties and taxes and any costs directly attributable to making the asset ready for their intended use

The useful lives of intangible assets are assessed as either finite or indefinite. Finite-life intangible assets are amortised on a straight-line basis over the period of their estimated useful lives. Estimated useful lives by major class of finite-life intangible assets are as follows:

Intangible Assets	Useful Life (Years)
Goodwill	20
Brands and Trademarks	10
Computer Software	6
Mastheads and Publishing Titles	20
Mining rights	10
Copyrights, patents and IPR	10
Recipe, Formulae, Models, Designs , prototypes	10
Licences and Franchises	10
Others	10

Development expenditures on an individual project are recognized at cost as an intangible asset when the following conditions are satisfied.

- The company can demonstrate the technical feasibility of completing the intangible asset so that the asset will be available for use or sale
- The company can demonstrate its intention to complete and its ability and intention to use or sell the asset
- It is probable that the asset will generate future economic benefits
- Adequate resources are allocated to complete the development and to use or sell of the asset
- Expenditure attributable to the intangible asset during development can be measured reliably

Goodwill is initially recognised based on the accounting policy for business combinations and is tested for impairment annually.

Assessment for impairment is done at each Balance Sheet date as to whether there is any indication that an intangible asset may be impaired. If any such indication exists, the Company estimates the recoverable amount (higher of net realisable value and value in use) of the asset. If such recoverable amount of the asset is less than the carrying amount, the carrying amount is reduced to the recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss

Revenue Recognition

Revenue is recognized to the extent that it is probable that, the economic benefits will flow to the Company and the revenue can be reliably estimated and collectability is reasonably assured.

Revenue from sale of goods is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations. The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is measured on the basis of sale price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Unbilled revenue represents earnings on ongoing fixed price and time and material contracts over and above the amounts invoiced to

Other revenues

Income from interest is being accounted for on time proportion basis taking into account the amount outstanding and the applicable rate of interest.

Employee benefits

Employee benefits payable wholly within 12 months of leaving employee services are classified as short term employee benefits. These benefits include salaries and wages bonus and ex- gratia. The undiscounted amount of short term employee benefits to be paid in exchange for employee services is recognized as an expense as the related services is rendered by employees.

Provident Fund

Eligible employees receive benefits from the provident fund, which is a defined contribution plan. Both the employee and the Company make monthly contributions to the provident fund plan equal to specified percentage of the covered employees' basic salary. The Company has no further obligations under the plan beyond its monthly contributions. Contributions to provident fund are charged to the statement of profit and loss on accrual basis

Gratuity

The Company provides gratuity, a defined benefit retirement plan covering eligible employees. The Company provides the gratuity benefit through annual contribution to Life Insurance Corporation ("LIC"). Liabilities related to the gratuity plan are determined by actuarial valuation using projected unit credit method carried out by an independent actuary as at the balance sheet date. Actuarial gain or loss is recognised immediately in the statement of profit and loss.

Foreign currency transactions:

Foreign exchange transactions are recorded at the rate prevailing on the date of the respective transaction. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the closing exchange rates on that date. Non monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. Exchange differences arising on foreign exchange transactions settled during the year and on restatement as at the balance sheet date are recognized in the statement of profit and loss for the year.

Income Taxes

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax charge or credit effects of timing differences between accounting income and taxable income for the period). Income-tax expense is recognised in profit or loss except that tax expense related to items recognised directly in reserves is also recognised in those reserves.

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax laws. Deferred tax is recognised in respect of timing differences between taxable income and accounting income i.e. differences originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognised as current tax in the Statement of Profit and Loss. The credit available under the Act in respect of MAT paid is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability. MAT credit recognised as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

Provisions, contingent liabilities and contingent assets

A provision is recognized when the Company has a present obligation as a result of past event i.e., 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 are not discounted to its present value and are determined based on 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.

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs

Earnings per Share

Basic earnings per equity share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes, if any) by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company and weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. In computing dilutive earnings per share, only potential equity shares that are dilutive and that decrease profit per share are included.

SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 3 - SHARE CAPITAL

Particulars	F.Y.2023-24		F.Y.2022-23	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised Authorised share capital Equity shares of Rs.10/- each with voting rights Preference shares of Rs.10/- each	10,00	1000.00	10.00	1000.00
(b) Issued Subscribed and fully paid up Equity shares of Rs.10 each with voting rights Preference shares of Rs.10/- each	9,00	900.00	9.00	900.00
Subscribed and not fully paid up Equity shares of Rs.10 each with voting rights, unpaid amount per share - Rs Preference shares of Rs.10/- eachunpaid amount per share - Rs				
Total	9,000	9,00,000	9,000	9,00,000

(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Particulars	F.Y.2023-24		F.Y.2022-23	
	Number of shares	Rs.	Number of shares	Rs.
Balance as at the beginning of the year	-	-	-	-
Add : Shares issued	-	-	-	-
Less : Shares Redeemed	-	-	-	-
Less : Shares Cancelled	-	-	-	-
Add / Less : Others	-	-	-	-
Balance as at the end of the year	-	-	-	-

(b) Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of Shareholders	No. of Shares	%	Value/Share	Total Value As at March 31, 2023
Mr. Padma Lochan Mohanty	7,000.00	78%	100	7,00,000.00
Mr. Deba Prasad Bhattacharya	2,000.00	22%	100	2,00,000.00
	-	0%	100	-
	-	0%	100	-
	-	0%	100	-
TOTAL	9,000	100%	100	9,00,000.00

Name of Shareholders	No. of Shares	%	Value/Share	Total Value As at March 31, 2022
Mr. Padma Lochan Mohanty	7,000.00	78%	100	7,00,000.00
Mr. Deba Prasad Bhattacharya	2,000.00	22%	100	2,00,000.00
0	-	0%	100	-
0	-	0%	100	-
0	-	0%	100	-
TOTAL	9,000	100%	100	9,00,000.00

(c) Rights, preferences and restrictions attached to shares

Equity shares: The Company has one class of equity shares having a par value of Rs 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

(d) shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company in aggregate;

Particulars	F.Y. 2023-24 (Thousand)	F.Y. 2022-23 (Thousand)
	Rs.	Rs.
..... Equity Shares (previous Year) held by Holding Company (name :)		
..... Equity Shares (previous Year) held by Holding Company (name :)		
..... Equity Shares (previous Year) held by Ultimate Holding Company (name :)		
..... Equity Shares (previous Year) held by Ultimate Holding Company (name :)		
..... Equity Shares (previous Year) held by subs and associates of Holding Company (name :)		
..... Equity Shares (previous Year) held by subs and associates of Holding Company (name :)		
..... Equity Shares (previous Year) held by subs and associates of Ultimate Holding Company (name :)		
..... Equity Shares (previous Year) held by subs and associates of Ultimate Holding Company (name :)		

(e) shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts

Particulars	F.Y. 2023-24 (Thousand)	F.Y. 2022-23 (Thousand)
	Rs.	Rs.

(f) Shareholding of Promoters (given for each class of shares seperately)

Name of Promoters	No. of Shares	% of Total Shares	% Change during the year
Mr. Padma Lochan Mohanty	7,000	78%	
Mr. Deba Prasad Bhattacharya	2,000	22%	
	0	0%	
	0	0%	
		0%	
		0%	
TOTAL	9,000	100%	

Name of Promoters	No. of Shares	% of Total Shares	% Change during the year
Mr. Padma Lochan Mohanty	7,000	78%	
Mr. Deba Prasad Bhattacharya	2,000	22%	
	0	0%	
	0	0%	
	0	0%	
	0	0%	
TOTAL	9,000	100%	

(g) For the period of five years immediately preceding the date as at which the Balance Sheet

Particulars	F.Y.2023-24 (Thousand) Rs.	F.Y.2022-23 (Thousand) Rs.
Aggregate number and class of shares allotted as fully paid-up pursuant to contract(s) without payment being received in cash.		
Aggregate number and class of shares allotted as fully paid-up by way of bonus shares		
Aggregate number and class of shares bought back		

(h) Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date

SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

4. RESERVES AND SURPLUS

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
(A) Securities premium account		
Opening balance	0.00	0.00
Add : Additions during the year	0.00	0.00
Less : Utilisation during the year	0.00	0.00
Closing balance	0.00	0.00
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	3991.20	3907.90
Profit / (Loss) for the year	323.34	83.30
Closing balance	4314.54	3991.20
(C) Capital Reserve		
Opening balance	0.00	0.00
Add : Additions during the year	0.00	0.00
Less : Utilisation during the year	0.00	0.00
Closing balance	0.00	0.00
(D) Capital Redemption Reserve		
Opening balance	0.00	0.00
Add : Additions during the year	0.00	0.00
Less : Utilisation during the year	0.00	0.00
Closing balance	0.00	0.00
(E) Debenture Redemption Reserve		
Opening balance	0.00	0.00
Add : Additions during the year	0.00	0.00
Less : Utilisation during the year	0.00	0.00
Closing balance	0.00	0.00
(F) Revaluation Reserve;		
Opening balance	0.00	0.00
Add : Additions during the year	0.00	0.00
Less : Utilisation during the year	0.00	0.00
Closing balance	0.00	0.00
(G) Share Options Outstanding Account;		
Opening balance	0.00	0.00
Add : Additions during the year	0.00	0.00
Less : Utilisation during the year	0.00	0.00
Closing balance	0.00	0.00
(H) Other Reserves		
Opening balance	0.00	0.00
Add : Additions during the year	0.00	0.00
Less : Utilisation during the year	0.00	0.00
Closing balance	0.00	0.00
Total	4314.54	3991.20

SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH

NOTE 5 - LONG-TERM BORROWINGS

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
(A) Secured		
(a) Bonds/debentures	0.00	0.00
(b) Term loans:		
(A) Term Loan From	0.00	0.00
(B) from other parties.	0.00	0.00
(c) Deferred payment liabilities	0.00	0.00
(d) Cash Credit Loan From Bank	0.00	0.00
(e) Loans and advances from related parties(Trupti kant)	0.00	0.00
(f) Lone From Directors K C Panda	0.00	0.00
(g) Other loans and advances	0.00	0.00
	0.00	0.00
Secured Loans	0.00	0.00
(B) Unsecured		
(a) Bonds/debentures	0.00	0.00
(b) Term loans:		
(A) from banks.	0.00	0.00
(B) from other parties.		
(c) Deferred payment liabilities		
(d) Deposits	0.00	0.00
(e) Loans and advances from related parties	0.00	0.00
(f) Long term maturities of finance lease obligations	0.00	0.00
(g) Other loans and advances (specify nature).	0.00	0.00
	0.00	0.00
Unsecured Loans	0.00	0.00
Total	0.00	0.00

SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 6 - OTHER LONG-TERM LIABILITIES

Particulars	F.Y. 2023-24	F.Y. 2022-23
	Rs.	Rs.
(A) Trade payables	0.00	0.00
(B) Others	0.00	0.00
Total	0.00	0.00

Particulars	F.Y. 2023-24	F.Y. 2022-23
	Rs.	Rs.
(A) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
Total	0.00	0.00

(a) Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

Particulars	F.Y. 2023-24	F.Y. 2022-23
	Rs.	Rs.
(A)(i) Principal amount remaining unpaid	0.00	0.00
(A)(ii) Interest amount remaining unpaid	0.00	0.00
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	0.00	0.00
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	0.00	0.00
(D) Interest accrued and remaining unpaid	0.00	0.00
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	0.00	0.00
Total	0.00	0.00

SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
NOTE 7 - LONG-TERM PROVISIONS AND SHORT-TERM PROVISIONS

Particulars	F.Y.2023-24		F.Y.2022-23	
	Long-term	Short-term	Long-term	Short-term
(A) Provision for employee benefits				
(B) Others	0.00	0.00	0.00	0.00
Advance From Parties	0.00	0.00	0.00	0.00
Audit Fees Payable		0.00	0.00	0.00
Filing Fees Payable		0.00	0.00	0.00
Service Tax/GST Payable		0.00	0.00	0.00
Rent Payable		0.00	0.00	0.00
TDS Payable		0.00	0.00	0.00
TDS Payable 26QB-Property Tax		0.00	0.00	0.00
Intrest Payable		0.00	0.00	0.00
Professional Tax		0.00		0.00
Income Tax Payable		0.00		0.00
Total	0.00	112.92	0.00	28.72
		112.92	0.00	28.72

SOVANA KIRAN INFRA PROJECT PRIVATE LIMITED.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 8 - SHORT-TERM BORROWINGS

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
(A) Secured		
(a) Loans repayable on demand		
(A) from banks.		
(B) from other parties	0.00	0.00
(b) Deposits		
(c) Loans and advances from related parties	0.00	0.00
(d) Current Maturities of Long Term borrowings	17416.84	15872.50
(e) Other Loan from Deba Prasad Bhattacharya	0.00	0.00
	0.00	340.70
Secured Total	17416.84	16213.2
(B) Unsecured		
(a) Loans repayable on demand		
(A) from banks.		
(B) from other parties.	0.00	0.0
(b) Deposits		
(c) Loans and advances from related parties	0.00	0.0
(d) Current Maturities of Long Term borrowings	0.00	0.0
(e) Other loans and advances (specify nature)(eg. Current maturities).	0.00	0.0
	0.00	0.0
Unsecured Total	0.00	0.0
Total	17416.84	16213.2

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
NOTE 9 - TRADE PAYABLES

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
(A) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	9371.58	9056.75
(C) Other Payable	0.00	0.00
Total	9371.58	9056.75

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 10 - OTHER CURRENT LIABILITIES

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Audit Fees Payable	53.10	53.10
Directors' Salary Payable	480.00	480.00
Liability For Expenses	75.82	125.42
ESI (Employer Sharre & Employee Share)	0.00	0.00
GST Payable	0.00	0.00
PF (Employees Share)	0.00	0.00
PF (Employer Share)	0.00	0.00
Filing Fees, Rate & Taxes Payable.	0.00	0.00
Total	608.92	658.52

NOTE 11 - PROPERTY PLANT AND EQUIPMENT

a. Details of PPE

Particulars	Computer and Printer	Computer Software Purchase	Furniture and Fixutre	Total Tangible Assets
	Rs.	Rs.	Rs.	
Date of Purchase	01-04-2012	03-12-2014	01-04-2012	
Estimated Useful Life	3	6	10	
Already Expired	12	9	12	
Balance Years	-9	-3	-2	
Rate	100.00%	45.77%	30.10%	
Salvage Value	9,112.00	3.96	7.11	
Balance as at March 31, 2023	0.00	3.26	3.47	6.74
Additions	0.00	0.00	0.00	0.00
Acquisition through Business Combinations	0.00	0.00	0.00	0.00
Other Adjustments	0.00	0.00	0.00	0.00
- Exchange Differnece	0.00	0.00	0.00	0.00
- Change Due to Revaluation	0.00	0.00	0.00	0.00
Disposals	0.00	0.00	0.00	0.00
Capitalised	0.00	0.00	0.00	0.00
Balance as at March 31, 2024	0.00	3.26	3.47	6.74
Accumulated Depreciation	0.00	0.00	0.00	0.00
Balance as at March 31, 2023	0.00	3.26	3.47	6.74
Charge for the Year	0.00	1.49	1.04	2.54
Disposals for the Year	0.00	0.00	0.00	0.00
Changes due to Revaluation	0.00	0.00	0.00	0.00
Balance as at March 31, 2024	0.00	1.77	2.43	4.20
Carrying Amounts (Net)	0.00	1.77	2.43	4.20
As at March 31, 2023	0.00	3.26	3.47	6.74
As at March 31, 2024	0.00	1.77	2.43	4.20

NOTE 12 - INTANGIBLE ASSETS

Particulars	Goodwill	Brands and Trademarks	Computer Software	Mastheads and Publishing Titles	Mining rights	Copyrights, patents and IPR	Recipe, Formulae, Models, Designs, prototypes	Licences and Franchises	Others	Total	Intangible Assets under Development
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at March 31, 2022											
Additions											
Acquisition through Business Combinations											
Other Adjustments											
- Exchange Difference											
- Change Due to Revaluation											
Disposals											
Capitalised											
Balance as at March 31, 2023											
Accumulated Depreciation											
Balance as at March 31, 2022											
Charge for the Year											
Disposals for the Year											
Changes due to Revaluation											
Balance as at March 31, 2023											
Carrying Amounts (Net)											
As at March 31, 2022											
As at March 31, 2023											

Note 13 NON- CURRENT INVESTMENTS

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Investments in Equity shares (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)		
Quoted :		
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2023 - Rs)	0.00	0.00
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2023 - Rs)	0.00	0.00
Un Quoted :		
(specify if associates, joint ventures, subsidiaries, controlled special purpose entities)		
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2023 - Rs)	0.00	0.00
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2023 - Rs)	0.00	0.00
Investments in preference shares (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	0.00	0.00
..... Preference Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2023 - Rs)	0.00	0.00
Investments in Government or trust securities (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	0.00	0.00
Investments in Debentures and Bonds (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	0.00	0.00
Investments in Mutual Funds (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	0.00	0.00
Investments in partnership firms specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	0.00	0.00
Name of Firm, Name of Partners, total capital and shares of each partner to be disclosed for each partnership firm / LLP	0.00	0.00
Other current investments (Bank Gurantee EMD) specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	0.00	0.00
Fixed Deposit with Banks-Earmarked	0.00	0.00
Total	0.00	0.00
Particulars	F.Y.2023-24	F.Y.2022-23
Aggregate amount of quoted investments	0.00	0.00
Aggregate Market value of quoted investments	0.00	0.00
Aggregate amount of unquoted investments	0.00	0.00
Aggregate amount of dimuntion in value of investment	0.00	0.00

F.Y.2022-23
Rs.

14 Long term Loans and Advances

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Secured advances : Considered Good		
a) Secured, Considered Good :		
Earnest Money Deposit	0.00	0.00
Other Deposit	0.00	0.00
Security Deposit With Electrical Department.	202.05	202.05
Other Loans & Advance	0.00	0.00
Total Secured Advances	202.05	202.05
Unsecured advances : Considered Good		
Capital Advances	0.00	0.00
Loans and Advances to related parties	0.00	0.00
Other Loans and Advances (Specify Nature)	0.00	0.00
Unsecured advances : Considered Doubtful	0.00	0.00
Capital Advances	0.00	0.00
Loans and Advances to related parties	0.00	0.00
Other Loans and Advances (Specify Nature)	0.00	0.00
Less : Provision for advances doubtful of recovery	0.00	0.00
Total Unsecured Advances	0.00	0.00
Total Advances	202.05	202.05

Note 15 Other Non Current Assets

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Long terms Trade Receivables (include on deferred credit terms)		
Secured - Considered Good		
b) Less than six months	0.00	0.00
a) More than six months	0.00	0.00
Unsecured - Considered Good		
b) Less than six months	0.00	0.00
a) More than six months	0.00	0.00
Unsecured - Considered Doubtful		
b) Less than six months	0.00	0.00
a) More than six months	0.00	0.00
Less : Provision for Bad and Doubtful Debts	0.00	0.00
Security Deposits	0.00	0.00
Others	0.00	0.00
	0.00	0.00
Total	0.00	0.00

CURRENT INVESTMENTS

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Investments in Equity shares (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)		
Quoted :	0.00	0.00
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2023 - Rs)	0.00	0.00
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2023 - Rs)	0.00	0.00
Un Quoted :		
(specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	0.00	0.00
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2023 - Rs)		
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2023 - Rs)	0.00	0.00
Investments in preference shares (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	0.00	0.00
..... Preference Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2023 - Rs)	0.00	0.00
Investments in Government or trust securities (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	0.00	0.00
Investments in Debentures and Bonds (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	0.00	0.00
Investments in Mutual Funds (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	0.00	0.00
Investments in partnership firms (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	0.00	0.00
Name of Firm, Name of Partners, total capital and shares of each partner to be disclosed for each partnership firm / LLP	0.00 0.00	0.00 0.00
Other current investments (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	0.00	0.00
Total	0.00	0.00

Particulars	F.Y.2023-24	F.Y.2022-23
Aggregate amount of quoted investments	0.00	0.00
Aggregate Market value of quoted investments	0.00	0.00
Aggregate amount of unquoted investments	0.00	0.00
Aggregate amount of dimunition in value of investment	0.00	0.00

Note 17 INVENTORIES

Particulars	F.Y. 2023-24	F.Y. 2022-23
	Rs.	Rs.
In Stock		
Raw Materials	0.00	0.00
Work in progress	30273.50	30337.63
Stock-in-trade	0.00	0.00
Stores and spares	0.00	0.00
Finished Goods	0.00	0.00
Others	0.00	0.00
In Transit		
Raw Materials	0.00	0.00
Finished goods	0.00	0.00
Stock-in-trade	0.00	0.00
Stores and spares	0.00	0.00
Loose tools	0.00	0.00
Others	0.00	0.00
Total	30273.50	30337.63

18 TRADE RECEIVABLES

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Trade Receivables		
Secured - Considered Good		
b) Less than six months	0.00	
b) More than six months	0.00	0.00
OTHER	0.00	0.00
Unsecured - Considered Good		
b) Less than six months	0.00	0.00
a) More than six months	0.00	0.00
Unsecured - Considered Doubtful		
b) Less than six months	0.00	0.00
a) More than six months	0.00	0.00
Less : Provision for Bad and Doubtful Debts	0.00	0.00
Total	0.00	0.00

Note 19 CASH AND CASH EQUIVALENTS

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Axis Bank Ltd- 913020037450750	1096.80	141.97
State Bank of India-CA-31375211506	1000.51	3.03
Cheques, drafts on hand	0.00	0.00
Cash on Hand	42.58	52.49
Others (Specify nature)	0.00	0.00
Total	2139.89	197.48

Note 20 Short term

Loans

20 Short term Loans and Advances

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Loans & Advances from related parties		
a) Secured, Considered Good :		
Advance to Employee (Salary Advance)		0.00
Advance to Party	0.00	0.00
Advance to Associate Concerns	0.00	0.00
Advance to Director	0.00	0.00
Debi Prasad Bhattacharya	0.00	
b) Unsecured, Considered Good :		
c) Doubtful		
Balance With Revenue Authorities.		
Advance Tax	100.00	100.00
GST Receivable	0.00	0.00
Unsecured advances : Considered Doubtful	0.00	0.00
Loans and Advances to related parties	0.00	0.00
Other Loans and Advances (Specify Nature)	0.00	0.00
Less : Provision for advances doubtful of recovery	0.00	0.00
Total	100.00	100.00

In the above : Loans and Advances due by Directors / Officers / Firms / Companies

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Directors	0.00	0.00
Officers of the Company	0.00	0.00
Firms in which director is a partner (Specify)	0.00	0.00
Companies in which Director is a director or member (Specify)	0.00	0.00
Total	0.00	0.00

Note 21 Other Current Assets

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Current assets - specify nature if not in any other category		
TDS Receivable	0.00	0.00
Security Deposit	0.00	0.00
GST Cash Ledger (TDS Receivable)	0.00	0.00
GST Credit Ledger (ITC Receivable)	0.00	0.00
GST Receivable		0.00
Advance Tax		0.00
Less : Provision for assets doubtful of recovery	0.00	0.00
Total	0.00	0.00

Note 22 Computation of Deffered Tax Asset

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Depreciation as per Company Act,2013	0.00	0.00
Depreciation as per Income tax Act,1961	0.00	0.00
Originating due to timing difference	0.00	0.00
Deferred tax Asset	4.49	3.95
Add:- Deffered Tax Assets	0.68	0.54
Total	5.17	4.49

Note 23 REVENUE FROM OPERATIONS

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Sale of Products		
Sale of Services	5900.00	1520.00
Other Operating Revenues	0.00	0.00
Grants or Donations received (only for Sec 8 Companies)	0.00	0.00
Less : Excise Duty	0.00	0.00
Total	5900.00	1520.00

Note 24 OTHER INCOME

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Interest On Income Tax Refund	0.00	0.00
FD Interest	0.00	0.00
Other Interest Income	0.00	0.00
Net Gain on Sale of Investments	0.00	0.00
Share of Profit from partnership firm where company is a member	0.00	0.00
Share of Profit from LLP where company is a member	0.00	0.00
Profit on Sale of Assets	0.00	0.00
Rental Income	0.00	0.00
Net Foreign Exchange Gain	0.00	0.00
Adjustments to the carrying amount of investments	0.00	0.00
Interest Income	0.00	0.00
Other Income		0.00
Total	0.00	0.00

Note 25 Cost of materials Consumed

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Materials Consumed	482.66	1520.00
Chitra construction(Contractor)	2427.00	3103.05
Mandala Construction	0.00	1040.00
Freight & carriage	0.00	0.00
Power & Fuel (Incl. Labour & Carpenterator Wages)	25.65	15.42
Land Owners Share Expenses	45.21	32.56
Machinery Hire Charges	95.69	83.26
Stores & Consumables	165.33	125.68
Municipality Charges Incl. LBS & OTHER Charges	435.68	428.57
Total	3677.22	6348.54

Note 26 Purchases of Stock In Trade

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Purchases of Stock In Trade	0.00	0.00
Total	0.00	0.00

Note 27 Changes in Inventory of Finished Goods

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Opening Inventories Finished Goods	6845.21	5821.00
Closing Inventories Finished Goods	4525.65	6845.21
Total	0.00	0.00
	2319.56	-1024.21

Note 28 Changes in Inventory of Stock in Trade and Work In Progress

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Opening Inventories Stock In Trade Work In Progress	0.00 23492.42	0.00 17895.80
Closing Inventories Stock In Trade Work In Progress	23492.42 0.00	17895.80 0.00
Total	25747.85	23492.42
	-2255.43	-5596.62

Note 29 Employee Benefit Expenses

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Salaries, Bonus, Staff Welfare	528.00	525.00
Directors Remuneration	480.00	480.00
Filing Fees, Rate & Taxes	21.00	21.00
Consultancy Charges	180.00	180.00
Total	1209.00	1206.00

Note 30 Depreciation and Amortisation Expenses

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Depreciation on property, plant and equipment (owned assets)	2.54	4.25
Preliminary Expenses W/O	0.00	0.00
Amortisation on Intangible Assets	0.00	0.00
Total	2.54	4.25

Note 31 Finance Costs

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Intrest on cash credit facility	0.00	0.00
Intrest on term loan	0.00	0.00
Intrest on other loans	0.00	0.00
Bank Charges	6.31	2.60
Total	6.31	2.60

Note 32 Other expenses

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Preliminary / Pre-Operative Expenses	0.00	0.00
(Roc Expenses including Consultancy Charges and Travelling , Misc Charges)		
(Less : W/ off During the Year).	0.00	0.00
TOTAL In.	0.00	0.00
Operative Expenses	53.10	53.10
Audit Fees	9.69	8.26
Misc Expenses	35.68	25.47
Travelling Expenses .	4.35	4.25
News Paper and Periodicals	6.58	6.22
Telephone and Mobile Expenses	90.00	90.00
Rent and Other.	15.90	15.90
Legal Charges	9.66	8.33
Repair and Maintenance	3.65	3.25
Advertisement.	0.00	0.00
Sales Promotional Charges	238.46	235.62
Electricity charges	0.00	0.00
Office Administrative Charges	1.54	1.25
Postage and couriers	35.27	15.25
Printing & Stationery		
Total	503.86	466.89
Of above, payment to Auditors		
Statutory Audit	0.00	0.00
Taxation matters	0.00	0.00
Company law matters	0.00	0.00
Management Services	0.00	0.00
Other Services	0.00	0.00
Reimbursement of expenses	0.00	0.00
Details on CSR Expenditure		
Amount required to be spent by the Company during the year	0.00	0.00
Amount of expenditure incurred	0.00	0.00
Short Fall at the end of the year	0.00	0.00
Total Of Previous Year Shortfall	0.00	0.00
Reason for Shortfall	0.00	0.00
Details of Related party transactions (trust of Company etc)	0.00	0.00
Nature of CSR Activities	0.00	0.00
Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.	0.00	0.00

Note 33 Exceptional Items and Extraordinary

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Profit on disposal of surplus properties		
Litigation Settlements		
Profit on disposal of investments		
A. Total Exceptional Income		
Acquisition and disposal related costs		
Restructuring and other costs		
B. Total Exceptional expenditure		
Exceptional Items (A - B)		

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Exceptional Items (A - B)		

Note 34 Prior Period Items

Particulars	F.Y.2023-24	F.Y.2022-23
	Rs.	Rs.
Items of Income		
.....		
.....		
A. Total		
Items of Expenses		
.....		
.....		
B. Total		
Prior period Items (A - B)		

Particulars	F.Y.2023-24	F.Y.2022-23	Variance	Reasons for Vari
	Rs.	Rs.	Rs.	Rs.
Note 56				
Key ratios				
(a) Current Ratio				
- Current Assets	1.18	1.18	0.00	
- Current Liabilities	32513.40	30635.11		
	27510.26	25957.19		
(b) Debt-Equity Ratio				
- Total Debt	0.00	0.00	0.00	
- Shareholders Equity	0.00	0.00		
	900.00	900.00		
(c) Debt Service Coverage Ratio	#DIV/0!	#DIV/0!	#DIV/0!	
-Earnings available for debt service	436.94	112.56		
-Debt Service	0.00	0.00		
(d) Return on Equity Ratio				
- Net Profits after taxes – Preference Dividend (if any)	0.36	0.09	0.27	
- Average Shareholder's Equity	323.34	83.30		
	900.00	900.00		
(e) Inventory turnover ratio				
- Cost of Goods Sold or Sales	0.02	0.06	-0.04	
- Average Inventory	482.66	1520.00		
	30305.57	27027.22		
(f) Trade Receivables turnover ratio	#DIV/0!	#DIV/0!	#DIV/0!	
- Net Credit sales	0.00	0.00		
- Average Trade Debtors / Accounts receivable	0.00	0.00		
(g) Trade payables turnover ratio,				
- Net Credit Purchases	1.02	1.22	-0.20	
- Average Trade Payables	9371.58	9056.75		
	9214.16	7434.27		
(h) Net capital turnover ratio,				
- Net Sales	0.28	0.08	0.20	
- Average Working Capital	5900.00	1520.00		
	21091.40	19592.94		
(i) Net profit ratio,				
- Net profit	0.05	0.05	0.00	
- Net Sales	323.34	83.30		
	5900.00	1520.00		
(j) Return on Capital employed,				
- Earnings Before Interest and tax	0.02	0.01	0.01	
- Capital employed	443.25	115.15		
	22631.38	21104.40		