

**M/S. SINHA PROJECTS PRIVATE LIMITED**  
**CIN: U45400WB2008PTC125990**  
**84A, LAKE VIEW ROAD, KOLKATA - 700 029**

**BALANCE SHEET AS AT 31ST MARCH, 2022**

<b><u>PARTICULARS</u></b>	<b><u>Note Nos.</u></b>	<b><u>As at 31.03.2022</u></b> (Rs.in Thousands)	<b><u>As at 31.03.2021</u></b> (Rs.in Thousands)
<b>II. ASSETS</b>			
<b>1. Non Current Assets</b>			
(a) Property, Plant and Equipment	3	702.98	859.56
(b) Financial Assets			
(c) Deferred Tax Assets (Net)	4	29.36	29.36
Long term Loans & Advance	5	27,572.29	27,553.20
(d) Other Non Current Asset	6	-	-
<b>2. Current Assets</b>			
(a) Inventories	7	-	-
(b) Financial Assets			
Trade Receivables	8	2,854.42	3,572.58
Cash & Bank Balances	9	47.81	141.21
(c) Current Tax Assets (Net)	10	151.74	584.58
(d) Other Current Assets	11	17,092.48	17,082.48
<b>TOTAL:</b>		<b>48,451.09</b>	<b>49,822.97</b>
<b>I. EQUITY &amp; LIABILITIES</b>			
<b>(1) EQUITY</b>			
(a) Share Capital	12	100.00	100.00
(b) Other Equity	13	(16,542.42)	(17,351.40)
<b>LIABILITIES</b>			
<b>(2) Non current Liabilities</b>			
<b>Financial Liabilities</b>			
Long term borrowings	14	-	-
<b>(3) Current Liabilities</b>			
<b>Financial Liabilities</b>			
(a) Short term borrowings	15	50,969.00	43,085.05
(b) Trade Payables	16	8,828.20	9,002.01
(4) Other Current Liabilities	17	5,096.31	14,987.31
(5) Short term Provisions-Income Tax	18	-	-
<b>TOTAL:</b>		<b>48,451.09</b>	<b>49,822.97</b>

Summary of Significant Accounting policies 2  
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In Terms of our Report of even date  
For M/S ASHOKE ROY & CO.  
**CHARTERED ACCOUNTANTS**

Firm Reg.No: 330071E

*(A. K. SINGHA ROY)*

Proprietor

Membership No.FCA/055201  
UDIN\_22055201AZMKGI7130

Place 282/2/1, Telipara Lane  
Chatra, Serampore  
Hooghly: 712204.

Dated 30th August, 2022



On behalf of the Board

*U. Sinha Roy*  
Ujjal Sinha Roy  
Managing Director



*Jhuma Sinha Roy*  
Jhuma Sinha Roy  
Director

**SINHA PROJECTS PRIVATE LIMITED****CIN: U45400WB2008PTC125990****NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022****01. GENERAL INFORMATION :**

Sinha Projects Pvt. Ltd. (the Company) is a private Company domiciled and incorporated under the provisions of the Indian companies Act, 1956. The Company is engaged in purchasing and selling of Leather processing chemicals.

**02. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****A. Accounting Convention**

The accounts are prepared on accrual basis under the historical cost convention in accordance with the provisions of the Companies Act, 2013 and mandatory accounting standards issued by the companies Accounting Standard Rules 2006 except otherwise stated. All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule - III to the Companies Act, 2013 based on the time taken between the acquisition of the assets for processing and their realization in cash and cash equivalents and the nature of other receivables, the company expects its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

**B. Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. The cost represents the cost of acquisition inclusive of duties & taxes which are not recoverable, incidental expenses, erection /commissioning expenses and interest etc upto the date the assets is put to use.

**C. Depreciation / Amortization**

- i) Depreciation is provided on written down value method as specified in the Schedule II of the Companies Act, 2013.

**D. Inventories**

Stock of Traded Goods is valued at cost. The cost is determined on the basis of Weighted Average method.

**E. Foreign currency transaction**

Gain /Loss arising on foreign currency transaction is recognized in Profit & Loss Statement.

**F. Value added tax**

Input tax credit on purchase of Traded Goods, Packing materials, consumables and capital goods are deducted from the cost of such materials and capital goods.

**G. Gratuity & Encashment of leave**

The gratuity and encashment of leave are not provided.

**H. Bonus**

Bonus is provided on the basis of actual payment.

**I. Taxes on income**

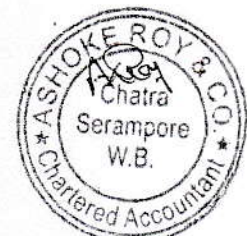
Provision for Income tax is made for current and deferred tax. Current tax is provided on the taxable income under the applicable tax laws and deferred tax asset arising on account of timing differences of depreciation, which are capable of reversal in subsequent period, are recognized under the current tax laws.

**For SINHA PROJECTS PRIVATE LIMITED**

*Arunima Sinha*

**Director****For SINHA PROJECTS PRIVATE LIMITED**

*U. Sinha*

**Managing Director**

**SINHA PROJECTS PRIVATE LIMITED**

CIN: U45400WB2008PTC125990

84A, LAKE VIEW ROAD, KOLKATA - 700 029

NOTES TO THE FINANCIAL STATEMENTS

03. Property, Plant and Equipment

(Rs. in Thousands)

**Statement Showing details of Fixed Assets and Depreciation for the Year from 01.04.2021 to 31.03.2022.**

Block of Assets	W.D.V. as on 01.04.2021	Addition/(Sale) Amount	Date of Addition/Sale	Total as on 31.03.2022	Rate of Depreciation	Amount of Depreciation	W.D.V. as on 31.03.2022
<b>Plant &amp; Machinery</b>							
D.M.C. Piling Machine	521.34	-		521.34	18.10%	94.36	427.00
D.M.C. Tools & Takels	5.76	-		5.76	18.10%	1.04	5.00
Hydraulic Jack . . .	12.79	-		12.79	18.10%	2.32	10.00
Joist	49.91	-		49.91	18.10%	9.03	41.00
R.S. Joist	251.16	-		251.16	18.10%	45.46	206.00
Tools & Equipment	5.28	-		5.28	18.10%	0.96	4.00
Welding Machine	0.80	-		0.80	18.10%	0.15	1.00
	<b>847.05</b>	-		<b>847.05</b>		<b>153.32</b>	<b>694.00</b>
<b>Furniture &amp; Fixture</b>							
Fan	0.03	-		0.03	25.89%	0.03	-
Furniture & Office Equip	4.92	-		4.92	25.89%	1.27	3.64
Land Phone Set	7.57	-		7.57	25.89%	1.96	5.61
	<b>12.51</b>	-		<b>12.51</b>		<b>3.26</b>	<b>9.25</b>
<b>TOTAL</b>	<b>859.56</b>	-		<b>859.56</b>		<b>156.58</b>	<b>702.98</b>
Prev Year's Figures	1,042.49	7.63		1,050.12		190.56	859.56



For SINHA PROJECTS PRIVATE LIMITED  
 For SINHA PROJECTS PRIVATE LIMITED  
 Managing Director  
 Director

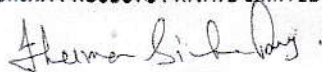
**SINHA PROJECTS PRIVATE LIMITED**

CIN: U45400WB2008PTC125990

**NOTES TO THE FINANCIAL STATEMENTS**

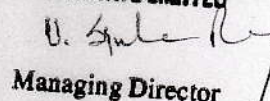
	As at 31.03.2022 (Rs.in Thousands)	As at 31.03.2021 (Rs.in Thousands)
<b>04. DEFERRED TAX ASSETS</b>		
Timing difference for depreciation		
Previous Year's Balance Brought Forward	29.36	29.36
Addition/(Substraction) for the year		
	29.36	29.36
<b>05. LONG TERM LOANS &amp; ADVANCES</b>		
(Unsecured & Considered good)		
Advance to Property at Sonarpur	10,260.00	10,260.00
Security Deposit	13,212.47	13,251.88
Loans and Advances	4,099.82	4,041.32
	27,572.29	27,553.20
<b>06. OTHER NON CURRENT ASSETS</b>		
Unamortised Construction Cost		
Less: Amortisation		
	-	-
<b>INVENTORIES (As taken, valued an certified, by the management)</b>		
	-	-
<b>08. TRADE RECEIVABLES</b>		
(Unsecured -considered good: )		
Debtors: (a) Outstanding for a period exceeding six months from the due date	2,854.42	3,134.42
(b) Other debts		438.16
	2,854.42	3,572.58
<b>09. CASH &amp; BANK BALANCES</b>		
Cash and cash equivalents		
Cash in hand (As certified by the management)	0.70	0.94
Balance with banks		
In Current Accounts	47.11	140.27
In Deposit Account		
	47.81	141.21
<b>10. CURRENT TAX ASSETS (NET)</b>		
Advance Income Tax FY: 2019-20		
Advance Income Tax FY: 2020-21		
TDS & TCS Receivables	151.74	584.58
	151.74	584.58
<b>11. OTHER CURRENT ASSETS</b>		
(Unsecured -considered good)		
Advance to other	13,428.43	13,418.43
Output Vat Payable	1,780.83	1,780.83
Works Contract Tax	1,866.79	1,866.79
Vat Appeal Fees	16.43	16.43
	17,092.48	17,082.48

For SINHA PROJECTS PRIVATE LIMITED



Director

For SINHA PROJECTS PRIVATE LIMITED



Managing Director



**SINHA PROJECTS PRIVATE LIMITED**

CIN: U45400WB2008PTC125990

**NOTES TO THE FINANCIAL STATEMENTS**

	As at 31.03.2022 (Rs.in Thousands)	As at 31.03.2021 (Rs.in Thousands)			
<b>12. SHARE CAPITAL</b>					
<b>AUTHORISED</b>	<u>5,00,000.00</u>	<u>5,00,000.00</u>			
50000 Equity Shares of Rs. 10/- each					
<b>ISSUED, SUBSCRIBED &amp; PAID-UP CAPITAL</b>					
10000 Equity Shares of Rs. 10/- each fully paid	<u>100.00</u>	<u>100.00</u>			
	<u>100.00</u>	<u>100.00</u>			
a) Reconciliation of the share Outstanding at the beginning and at the end of the reporting period					
	As at 31.03.2022 (Rs.in Thousands)	As at 31.03.2021 (Rs.in Thousands)			
<u>Equity Shares of face value of Rs 10/- each fully paid.</u>	<u>Nos.</u>	<u>Nos.</u>			
At the Beginning of the period	10000	10000			
Change in Equity share capital during the year	1,00,000.00	1,00,000.00			
Outstanding at the end of the period	10000	10000			
Percentage of change during the year	1,00,000.00	1,00,000.00			
b) <u>Terms / Rights attached to equity shares</u>					
The company has only one class of equity shares having face value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. No dividend is proposed by the board of director of the Company for the year. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.					
c) <u>Details of Shares held promoters.</u>					
	As at 31.03.2022 <u>Nos.</u>	% holding	As at 31.03.2021 <u>Nos.</u>	% holding	% change during the year
Equity Shares of Rs. 10/- each fully paid					
Sri Ujjal Sinha Roy	6000	60.00%	6000	60.00%	Nil
Smt. Jhuma Sinha Roy	4000	40.00%	4000	40.00%	Nil
			As at 31.03.2022 (Rs.in Thousands)		As at 31.03.2021 (Rs.in Thousands)
<b>13. OTHER EQUITY</b>					
Retained Earnings :					
At the beginning of the year			(17,351.40)		(16,423.58)
Add : Profit for the period			808.98		(927.82)
Add/Less: Other Adjustments					
Balance at the end (Retained Earnings)			<u>(16,542.42)</u>		<u>(17,351.40)</u>
<b>14. LONG TERM BORROWINGS</b>			0.00		0.00
			<u>0.00</u>		<u>0.00</u>

For SINHA PROJECTS PRIVATE LIMITED

Sheema Sinha Roy

Director

For SINHA PROJECTS PRIVATE LIMITED

D. Sinha Roy

Managing Director



**SINHA PROJECTS PRIVATE LIMITED**

CIN: U45400WB2008PTC125990

**NOTES TO THE FINANCIAL STATEMENTS**

	As at 31.03.2022 (Rs.in Thousands)	As at 31.03.2021 (Rs.in Thousands)
<b>15. SHORT TERM BORROWINGS</b>		
Unsecured Loan	50,969.00	43,085.05
	<u>50,969.00</u>	<u>43,085.05</u>
<b>16. TRADE PAYABLE</b>		
For Expenses	1,581.28	1,478.30
For Labour Charges	2,447.64	2,567.38
For goods supplied	153.78	270.83
For Hire Charges	20.48	20.48
For Sub - Contractor	4,625.02	4,665.02
	<u>8,828.20</u>	<u>9,002.01</u>
<b>17. OTHER CURRENT LIABILITIES</b>		
TDS Liabilities	68.29	14.27
Duties & Taxes ( P. Tax )	2.35	2.65
Security Deposite for Party	3,498.97	5,829.79
Service Tax Payable	514.91	514.91
GST Payable	199.27	1,184.72
Assam Output Vat Payable	43.96	43.96
Staff Salary Payable	443.05	683.91
E.S.I.C Employees Contrubution	2.47	1.80
E.S.I.C Employer's Contrubution	7.97	7.90
P. F. Employees Contrubution	25.96	23.43
P. F. Employer's Contrubution	28.11	25.45
Advance From Customers	261.00	6,654.53
	<u>5,096.31</u>	<u>14,987.31</u>
<b>18. SHORT TERM PROVISIONS</b>	-	-

For SINHA PROJECTS PRIVATE LIMITED

*Ahmed Sinha*  
Director

For SINHA PROJECTS PRIVATE LIMITED

*U. Sinha*  
Managing Director



**M/S. SINHA PROJECTS PRIVATE LIMITED**  
**CIN: U45400WB2008PTC125990**

**NOTES TO THE FINANCIAL STATEMENTS**

**28. OTHER NOTES**

- i) There no contingent liability either at the end of current financial year or at the end of previous financial year.
- ii) In the opinion of the board, all current assets and non-current assets have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated in the account.
- iii) The assets and liabilities which are expected to be realised and payable in the ordinary course of business not later than 12 months from the reporting date have been classified as current assets and current liabilities in the balance sheet. All other assets and liabilities have been classified as non current.
- iv) Provision for current income tax has been made on the taxable profit of the company at the current tax rate.

v) Significant accounting policies :

A. Accounting Convention

The Company follows the Mercantile System of Accounting and recognises Income & Expenditure on a accrual basis unless specifically stated to be otherwise.

B. Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

C. Depreciation

- a) Depreciation is provided under the provisions laid down in Schedule -II of the Companies Act, 2013, in respect of the fixed assets under Written Down Value method.
  - b) Depreciation on fixed assets added/ disposed off during the year is provided as per norms said in the aforesaid act.
  - c) As per the rules laid down in the new Companies Act, 2013, all the adjustments with the fixed assets regarding to over or under absorption of depreciation or carrying on an asset more than its expected life, are adjusted with Reserve & Surplus.
- vi) Directors Remuneration paid for FY 2021-22 is Rs. 3,11,250/- (FY 2020-21 :Rs. 3,12,500/-)

**For SINHA PROJECTS PRIVATE LIMITED**

*Shri. S. S. S.*

**For SINHA PROJECTS PRIVATE LIMITED**

*U. S. S.*  
**Managing Director**



**M/S. SINHA PROJECTS PRIVATE LIMITED**  
CIN: U45400WB2008PTC125990

**NOTES TO THE FINANCIAL STATEMENTS**

vii) Auditor's Remuneration includes

	For 2021-22 (Rs. in Thousands)	For 2020-21 (Rs. in Thousands)
Audit Fees	50.00	50.00
Reimbursement of expenses	50.00	50.00

viii) Trade payables ageing schedule:  
For the year ended 31 March 2022

(Rs. in Thousands)

Particulars	Not overdue	Outstanding for following periods from due dates of payments				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME						
Undisputed dues-Others	282.20	751.24	672.1	5,229.16	1,893.50	8,828.20
Disputed dues - MSME						
Disputed dues - Others						

**Total**

For the year ended 31 March 2021

Particulars	Not overdue	Outstanding for following periods from due dates of payments				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME						
Undisputed dues-Others	154.70	1,481.92	5,471.89	296.31	1,597.19	9,002.01
Disputed dues - MSME						
Disputed dues - Others						

**Total**

Notes-1 Identification of MSME creditors are as information received from sundry creditors and have been relied thereon by the auditor.

2. Interest paid in terms of section 16 of MSME Act, 2006 during the year is Nil (P.Y.-Nil)

3. Amount paid to MSME Creditors beyond the appointed day during the year is Nil. (P.Y. Nil.)

4. Amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSME Act, 2006 is Rs Nil (P.Y. Rs Nil).

5. Amount of Interest accrued and remaining unpaid at the end of the year is Rs. Nil (P.Y. Rs Nil)

ix) Trade receivables ageing schedule:

(Rs. in Thousands)

For the year ended  
31 March '2022

Particulars	Not overdue	Outstanding for following Periods from due dates of Payments				More than 3 Years	Total
		Less than 6 months	6 months-1 Yr	1-2 years	2-3 years		
Undisputed trade receiv- ables - considered good		0.00	0.00	238.16	2,616.26	0.00	2,854.42
Undisputed trade receiv- ables - considered doubtful							
Disputed trade receiv- ables - considered good							
Disputed trade receiv- ables - considered doubtful							

**Total**For the year ended  
31 March '2021

Particulars	Not overdue	Outstanding for following Periods from due dates of Payments				More than 3 Years	Total
		Less than 6 months	6 months-1 Yr	1-2 years	2-3 years		
Undisputed trade receiv- ables - considered good		438.16	0.00	3,116.26	18.16	0.00	3,572.58
Undisputed trade receiv- ables - considered doubtful							
Disputed trade receiv- ables - considered good							
Disputed trade receiv- ables - considered doubtful							

**Total**

For SINHA PROJECTS PRIVATE LIMITED

*Arunima S. Sinha*  
Director

For SINHA PROJECTS PRIVATE LIMITED

*V. Anubhai*  
Managing Director





**M/S. SINHA PROJECTS PRIVATE LIMITED**  
CIN: U45400WB2008PTC125990

**NOTES TO THE FINANCIAL STATEMENTS**

x) Ratio Analysis	Particulars	For the year		Change (%)	Explanation for change of ratios for more than 25%
		2021-22	2020-21		
			0.31	0.32	(3.13) NIL
a)	Current Ratio				
b)	Debt-Equity Ratio		Not Applicable	Not Applicable	
c)	Deb service coverage Ratio		Not Applicable	Not Applicable	
d)	Return on Equity Ratio (%)		Not Applicable	Not Applicable	
e)	Inventory Turnover Ratio		Not Applicable	Not Applicable	
f)	Trade receivables turnover Ratio		0.12	0.18	(33.33) Due to decrease of Revenue from operation in FY 2021-22
g)	Trade paybles turnover Ratio		0.07	0.1	(30.00) Due to decrease of Purchase in FY 2021-22
h)	Net capital turnover Ratio				
i)	Net profit Ratio (%)		8.05	-15.33	152.51 Due to increase of total income in FY 2021-22
j)	Return on capital employed (%)				
k)	Return on Investment (%)				

Explanation to the items included in numerator and denominator for computing the above ratios:

Ratios	Numerators	Denominators
(a) Current Ratio	Current Assets	Current Liabilities
(b) Debt-Equity Ratio	Long Term & Short-Term borrowings	Share holders equity
(c) Debt-Service Coverage Ratio	Profit before depreciation, Interest & Taxes	Interest + Principal repayments ( for the next financial year)
(d) Return on Equity Ratio (%)	Profit after Tax	Shareholders funds
(e) Inventory Turnover Ratio	Sales/ Turnover	Average Inventory
(f) Trade Receivables Turnover Ratio	Sales/ Turnover	Average Trade Receivables
(g) Trade Payables Turnover Ratio	Purchases	Average Trade Payables
(h) Net Capital Turnover Ratio	Sales/ Turnover	Working Capital (Net)
(i) Net Profit Ratio (%)	Net Profit after Tax	Sales/ Turnover
(j) Return on Capital Employed(%)	Earnings before Interest and Taxes	Tangible Net Worth + Deferred Tax Liabilities
(k) Return on Investment (%)	Income generated from investments	Average investments

xi) Previous Year's figures are re-grouped and re-classified wherever necessary

As per our report annexed  
For M/S ASHOK ROY & CO.  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 330071E

*A. K. Singha Roy*  
(A. K. SINGHA ROY)  
Proprietor

Membership No. FCA/055201  
UDIN: 22055201AZMRGI7130

Place: 282/2/1, Telipara Lane  
Chatra, Serampore  
Hooghly: 712204.  
Dated: 30th August, 2022



half of the Board

*U. Sinha Roy*  
Ujjal Sinha Roy  
Managing Director

*Jhuma Sinha Roy*  
Jhuma Sinha Roy  
Director

**M/S. SINHA PROJECTS PRIVATE LIMITED**  
**CIN: U45400WB2008PTC125990**

84A, LAKE VIEW ROAD, KOLKATA - 700 029

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2022**

PARTICULARS	Note No.	For the year	For the year
		ended 31.03.2022 (Rs.in Thousands)	ended 31.03.2021 (Rs.in Thousands)
<b>A. CONTINUING OPERATIONS-</b>			
I. <u>Revenue from Operations</u>	19	389.12	1,012.82
II. <u>Other Income</u>	20	9,664.34	5,039.20
iii. Total Income ( i + ii )		<u>10,053.46</u>	<u>6,052.02</u>
iv. Expenses :			
Purchase of Stock in Trade	21	15.58	57.60
Direct Trading Expenses	22	2,151.63	1,444.42
(Increase) /Decrease in Stock of Trading Goods	23	-	-
Employee Benefit Expenses	24	5,352.49	4,560.35
Finance Cost	25	1.86	13.66
Depreciation and Amortization Expenses	26	156.58	190.56
Other Expenses	27	1,566.35	713.25
<b>Total Expenses</b>		<u>9,244.48</u>	<u>6,979.84</u>
v. <u>Profit/(Loss) before exceptional items and tax ( iii - iv )</u>		<u>808.98</u>	<u>(927.82)</u>
vi. Exceptional Items		-	-
vii. <u>Profit/(Loss) before tax ( v - vi )</u>		<u>808.98</u>	<u>(927.82)</u>
viii <u>Tax Expenses</u>			
(a) Current Tax			
(b) Current Tax for Earlier Year			
(c)Deferred Tax			
ix. <u>Profit (Loss) for the period from continuing operation ( ix - x )</u>		<u>808.98</u>	<u>(927.82)</u>
<b>B. DISCONTINUED OPERATION</b>			
x. <u>Profit/(loss) from discontinued operations (after tax)</u>			
xi. Profit (Loss) for the period (ix-x)			
xii. Earnings per Equity Share			
(a) Basic		0.08	(0.09)
(b) Diluted		0.08	(0.09)
Summary of Significant Accounting policies	2		
Notes on Accounts	28		

In Terms of our Report of even date

For M/S ASHOKE ROY & CO.

CHARTERED ACCOUNTANTS

Firm Reg No: 330071E

*A. K. Singha Roy*  
**( A . K . SINGHA ROY )**

Proprietor

Membership No.FCA/055201

UDIN 22055201AZMKGI7130

Place : 282/2/1, Telipara Lane

Chatra, Serampore

Hooghly: 712204.

Dated: 30th August, 2022



On behalf of the Board

*U. Sinha Roy*  
 Ujjal Sinha Roy  
 Managing Director

*Jhuma Sinha Roy*  
 Jhuma Sinha Roy  
 Director

M/S. SINHA PROJECTS PRIVATE LIMITEDNOTES TO THE FINANCIAL STATEMENTS

	For 2021-22 (Rs.in Thousands)	For 2020-21 (Rs.in Thousands)
19. <u>REVENUE FROM OPERATIONS</u>	389.12	1,012.82
<u>Domestic local Sales (net of GST)</u>		
	<u>389.12</u>	<u>1,012.82</u>
20. <u>OTHER INCOME</u>		
Interest on Income Tax Refund	23.15	25.95
Miscellaneous Income	-	0.21
Credit Balance Written Off	8,949.09	5,013.04
Life Insurance Premium Refund	692.11	-
	<u>9,664.34</u>	<u>5,039.20</u>
21. <u>PURCHASE OF TRADING GOODS</u>		
<u>(Net of Return)</u>		
<u>Indigenous:</u> Local	15.58	57.60
Inter State		
<u>import:</u>		
	<u>15.58</u>	<u>57.60</u>
Less-Return/Adjustment		
	<u>15.58</u>	<u>57.60</u>
22. <u>DIRECT TRADING EXPENSES</u>		
Carriage Inward	10.20	-
Labour Charges	55.02	1,225.49
Hire Charges	93.43	157.82
Transportation Charges	248.89	48.07
Site Expenses	2.23	-
Testing Charges	10.13	-
Repair & Maintenance	-	1.50
Consumable Stores	32.50	-
Power & Fuel	1,698.23	9.94
Loading & Unloading Charges	1.00	1.60
	<u>2,151.63</u>	<u>1,444.42</u>
23. <u>(INCREASE)/DECREASE IN STOCK OF TRADED GOODS</u>		
Opening Stock		
(-)Closing Stock		

For SINHA PROJECTS PRIVATE LIMITED

*Arunima Sinha*  
Director

For SINHA PROJECTS PRIVATE LIMITED


*U. Srinivas*  
Managing Director



**M/S. SINHA PROJECTS PRIVATE LIMITED****NOTES TO THE FINANCIAL STATEMENTS**

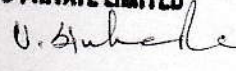
	For 2021-22 (Rs.in Thousands)	For 2020-21 (Rs.in Thousands)
<b>24. EMPLOYEE BENEFIT EXPENSES</b>		
Salary to Staff	2,542.85	1,919.43
Temporary Staff Salary	499.47	871.08
Bonus & Ex-gratia	369.00	316.71
ESI Expenses	98.26	74.41
Provident Fund	317.96	201.85
Insurance for Staff	136.51	91.58
Night Allowance	37.20	26.10
Staff Allowances	1,351.24	1,059.19
	<b>5,352.49</b>	<b>4,560.35</b>
<b>25. FINANCE COST</b>		
Bank Charges	0.50	5.95
Interest		
To Bank Other Than Term Loan		
To Term loan	1.36	7.71
Other	1.86	13.66
	<b>1.86</b>	<b>13.66</b>
<b>26. DEPRECIATION &amp; AMORTISATION EXPENSES</b>		
Depreciation	156.58	190.56
Amortisation		
	<b>156.58</b>	<b>190.56</b>
<b>27. OTHER EXPENSES</b>		
Repairs & Maintenance		
To Building		
To Machinery		
To other Assets		
Duties & Taxes	46.68	4.82
Remuneration to Director	311.25	312.50
Entertainment & Refreshment	2.48	1.69
Statutory Audit Expenses	50.00	50.00
Rent for Office	101.00	36.00
Telephone & Mobile Charges	24.30	8.66
Travelling & Conveyance	9.49	11.38
Medical Expenses	3.82	1.58
Printing & Stationery	1.19	1.97
Power & Fuel Expenses	14.88	15.34
Professional Charges	864.50	152.00
Postage & Telegram	0.31	0.70
Puja Expenses	0.35	0.30
General Expenses	5.24	2.00
Misc. Expenses	6.85	8.33
Legal Expenses	124.00	106.00
	<b>1,566.35</b>	<b>713.25</b>

For SINHA PROJECTS PRIVATE LIMITED



Director

For SINHA PROJECTS PRIVATE LIMITED



Managing Director

