

ASCON INFRASTRUCTURE (INDIA) LIMITED

Balance Sheet as at 31.03.2024

Particulars	Notes	Amount in (Rs Hundreds)	
		Figures at the end of current reporting period 31.03.2024	Figures at the end of previous reporting period 31.03.2023
I. EQUITY AND LIABILITY			
(1) Shareholders' Funds			
(a) Share Capital	3	28,093.80	28,093.80
(b) Reserves and Surplus	4	8,24,828.90	7,73,300.89
Total Shareholder's Funds		8,52,922.70	8,01,394.69
(2) Non Current Liabilities		-	-
Total Non Current Liabilities		-	-
(3) Current liabilities			
(a) Short Term Borrowing	5	3,52,840.00	3,23,510.00
(b) Trade Payable			
A. Total outstanding dues of micro enterprises and small enterprises			
B. Total outstanding dues of creditors other than micro enterprises and small enterprises	6	2,08,295.17	1,93,840.49
(c) Other Current Liabilities	7	10,70,515.11	9,34,057.71
(d) Short Term Provision	8	-	-
Total Current Liabilities		16,31,650.28	14,51,408.20
Total Equity & Liabilities		24,84,572.98	22,52,802.89
II. ASSETS			
(1) Non Current Assets			
(a) Property, Plant & Equipment & Intangible Assets			
(i) Property, Plant & Equipment	9	1,20,440.43	1,58,580.40
(b) Capital Work-in-Progress		-	-
(c) Non Current Investment	10	2,04,137.00	1,31,637.00
(d) Non Current Assets	11	57,978.92	49,354.30
(e) Deferred Tax Assets		14,538.52	11,448.47
Total Non-Current Assets		3,97,094.87	3,51,020.17
(2) Current Assets			
(a) Inventories	12	8,35,598.33	5,72,736.13
(b) Trade Receivable	13	4,094.18	23,528.25
(c) Short Term Loan & Advances	14	12,40,035.53	12,80,755.81
(d) Cash & Cash Equivalents	15	7,750.07	24,762.52
Total Current Assets		20,87,478.11	19,01,782.71
Total Assets		24,84,572.98	22,52,802.88

Notes forming part of the Financial statements

1-27

Annexure forming part of the financial statement

A-E

As per our Report of even date



G. Harlalka & Co.

Chartered Accountants

Kolkata-700017

Girdhar Lal Harlalka

Proprietor

M No.062285

UDIN: 24062285BKCXYL6378

Place: Kolkata

Date: 4th Sept 2024

For & on behalf of the Board
For Ascon Infrastructure (India) Ltd.

ASCON INFRASTRUCTURE (INDIA) LTD.

ASCON INFRASTRUCTURE (INDIA) LTD.

Laxman Jaiswal

Managing Director

LAXMAN JAISWAL
DIN - 00232222

Papia Jaiswal

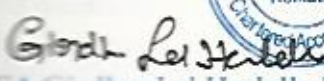
Director

PAPIA JAISWAL
DIN - 00670421

ASCON INFRASTRUCTURE (INDIA) LIMITED
Statement of Profit & Loss Account for the year ended 31.03.2024

Particulars	Notes	Amount in (Rs Hundreds)	
		Figures at the end of current reporting period 31.03.2024	Figures at the end of previous reporting period 31.03.2023
I Revenue From Operation		5,15,048.37	5,98,605.66
II. Other Income	16	41,055.29	48,921.71
III. Total Income (I + II)		5,56,103.66	6,47,527.37
IV. Expenses:			
Purchase		1,58,773.56	1,22,769.36
Construction cost	17	1,70,892.25	1,21,476.68
Changes in Inventories of Finished units and WIP	18	(2,62,862.20)	(1,12,504.40)
Depreciation & Amortization Exp		35,455.26	38,519.54
Employee Benefits Expenses	19	1,55,331.85	1,47,122.30
Finance Cost		31,869.99	25,308.49
Other Expenses	20	2,00,449.88	2,33,894.26
Total expenses		4,89,910.59	5,76,586.23
V. Profit Before Tax & Exceptional Item (III - IV)		66,193.07	70,941.14
VI. Exceptional Item			
Profit/(Loss) on Sale of Fixed Asset		302.89	2,109.09
VII. Profit Before Tax (V + VI)		66,495.96	73,050.23
VIII. Tax Expenses:			
(1) Current Tax		18,058.00	18,935.00
(2) Deferred Tax		(3,090.05)	2,127.13
(3) Earlier Year taxes		-	-
IX. Profit/(Loss) for the period (V - VI)		51,528.01	51,988.10
X. Earnings per equity shares:	21		
(1) Basic		0.18	0.19
(2) Diluted		0.18	0.19

Notes forming part of the financial statements: 1-27
Annexure forming part of the financial statements: A-E
As per our Report of even date

For G L Harlalka & Co.
(Chartered Accountants)
FIR No. 326457E

(CA Girdhar Lal Harlalka)
Proprietor
M No. 062285

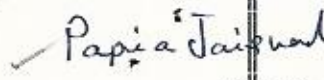


ASCON INFRASTRUCTURE (INDIA) LTD.


Managing Director
LAXMAN JAISWAL
DIN - 00232222

For & on behalf of the Board
For Ascon Infrastructure (India) Ltd.

ASCON INFRASTRUCTURE (INDIA) LTD.


Director
PAPIJA JAISWAL
DIN - 00670421

Con: 24062285BKCYL6378
Place: Kolkata
Date: 4th Sept 2024

ASCON INFRASTRUCTURE (INDIA) LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2024

Particulars	Amount in (Rs Hundreds)	
	Year Ended 31st March, 2024	Year Ended 31st March, 2023
<u>(A) Cash Flow From Operating Activities</u>		
Net Profit Before Tax and Extraordinary Items	66,495.96	73,050.23
<u>Adjustments For</u>		
Depreciation	35,455.26	38,519.54
Finance Charges	31,869.99	25,308.49
Profit on Sale of Car	(302.89)	(2,109.09)
Interest Income	(2,576.78)	(3,254.50)
Operating Profit Before Working Capital Changes	1,30,941.54	1,31,514.67
<u>Changes in working capital</u>		
<u>Adjustments for (increase) / decrease in Operating Assets</u>		
Inventories	(2,62,862.20)	(1,12,504.40)
Trade Receivables	19,434.07	33,084.80
Short Term loans & Advances	36,780.28	(82,929.95)
<u>Adjustments for increase / (decrease) in Operating Liabilities</u>		
Trade Payable and Other Payable	1,53,759.82	(32,014.47)
Cash generated from Operation	78,053.51	(62,849.35)
Taxes Paid (net of Refund)	(20,645.92)	(54,501.19)
Net Cash flow from / (used in) Operating Activities (A)	57,407.59	(1,17,350.53)
<u>(B) Cash Flow From Investing Activities</u>		
Purchase of Tangible Assets	(262.40)	(31,807.77)
Interest Received on Loans, Deposits etc.	2,576.78	3,254.50
Investment	(72,500.00)	(26,700.00)
Loan given	(2,096.71)	(2,277.19)
Sale Proceeds on sale of Car	3,250.00	3,850.00
Net Cash flow from / (used in) Investing Activities (B)	(69,032.33)	(53,680.46)
<u>(C) Cash Flow From Financing Activities</u>		
Proceeds From borrowings	2,05,050.00	3,67,730.00
Repayment of borrowings	(1,85,309.65)	(1,40,333.48)
Interest Paid	(25,128.06)	(53,010.29)
Net Cash From Financing Activities (C)	(5,387.71)	1,74,386.23
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(17,012.45)	3,355.24
Opening Cash and Cash Equivalent	24,762.52	21,407.29
Closing Cash and Cash Equivalent	7,750.07	24,762.52

As per our report of even date

For G.L. Harilalka & Co.
Chartered Accountants
Firm No. 326457E
G.L. Harilalka
Proprietor
M No. 062285
Phone: 24062285
Place: Kolkata
Date: 4th Sept 2024

ASCON INFRASTRUCTURE (INDIA) LTD.

[Signature]
Managing Director

LAXMAN JAISWAL
DIN - 00232222

For & on behalf of the Board
For Ascon Infrastructure (India) Ltd.

ASCON INFRASTRUCTURE (INDIA) LTD.

[Signature]
Director

PAPIA JAISWAL
DIN - 00670421