

RYSA INFRATECH PRIVATE LIMITED

Regd Office: 605, Bhikaji Cama Bhawan Bhikaji Cama Place, NEW DELHI

CIN No. U74999DL2019PTC356756

EMAIL ID: sanjiv@optimusenviro.pro

NOTICE

Notice is hereby given that the 3rd Annual General Meeting (AGM) of members of the company will be held on Tuesday, the 27th day of September, 2022 at 11:00 A.M. at the Registered Office of the Company to transact the following Business:

Ordinary Business:

(1) Adoption of Financial Statements

"To receive, consider and adopt the Audited Financial Statements of the Company for the year ended March 31, 2022 including the Audited Balance Sheet as at March 31, 2022, and the Statement of Profit & Loss Statement for the year ended on that date and the Reports of the Board of Directors and Auditors thereon."

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
OF RYSA INFRATECH PRIVATE LIMITED

(SANJIV KUMAR CHAUDHARY)
DIRECTOR
DIN: 06798814
HOUSE NO. 268, FIRST FLOOR,
SECTOR-37A,
CHANDIGARH

(YOGESH TOMAR)
DIRECTOR
DIN: 06799961
4048, VASANT KUNJ
SOUTH WEST DELHI
DELHI

PLACE: DELHI

DATE: 19.08.2022

Notes:

1) A member entitled to attend and vote at the meeting is entitled to appoint proxy / proxies to attend and vote instead of himself and the proxy need not be a member of the company. A person can act as proxy on behalf of members not exceeding fifty (50) and holding in aggregate not more than ten percent of the total share capital of the company carrying voting rights. A member holding more than ten percent of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other member. The instrument of proxy in order to be effective, should be deposited at the registered office of the company, duly completed and signed, not less than 48 hours before the commencement of the meeting. a proxy form is sent herewith.

2) The relevant records/ registers of the Company will remain open for inspection of members as per the provisions of the Companies Act, 2013 and can be inspected at the Registered Office.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
OF RYSA INFRATECH PRIVATE LIMITED

(SANJIV KUMAR CHAUDHARY)
DIRECTOR
DIN: 06798814
HOUSE NO. 268, FIRST FLOOR,
SECTOR- 37 A, CHANDIGARH

(YOGESH TOMAR)
DIRECTOR
DIN: 06799961
4048, VASANT KUNJ
SOUTH WEST DELHI

PLACE: DELHI

DATE: 19.08.2022

RYSA INFRATECH PRIVATE LIMITED

Regd Office: 605, Bhikaji Cama Bhawan Bhikaji Cama Place, NEW DELHI

CIN No. U74999DL2019PTC356756

EMAIL ID: sanjiv@optimusenviro.pro

BOARD REPORT

Dear Members,

Your Directors have pleasure in submitting their Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2022

1. FINANCIAL RESULTS

The Company's financial performance for the year under review along with previous year figures are given hereunder:

(Amount in Hundred)

Particulars	FY 2021-2022	FY 2020-21
Total Revenue	1246607.45	1500.00
Total Expenses	1178683.27	1053.55
Profit or Loss before Exceptional and Extraordinary items and Tax	67924.17	446.45
Less: Exceptional items	0.00	0.00
Profit or Loss before Tax	67924.17	446.45
Less: Current Tax	0.00	143.08
Deferred Tax	467.69	0.00
Profit or Loss After Tax	68391.86	303.37
Add: Balance as per last Balance sheet	638.52	335.15
Add: previous year adjustment	23.88	0.00
Add: MAT credit entitlement	0.00	0.00
Balance Transferred to Balance sheet	69054.27	638.52

2. DIVIDEND

Your Directors feel that it is prudent to plough back the profits for future growth of the Company and do not recommend any dividend for the year ended 31st March, 2022.

3. RESERVES

For the financial year ended 31st March, 2022, the Company has not transfer any amount to Reserve.

4. DETAILS OF LOANS RECEIVED FROM DIRECTORS AND RELATIVE OF DIRECTORS

Company has received Rs. 181,53,928/- in the form of Loan from Directors and Relative of directors for the Financial Year ended 31st Mar 2022.

5. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

There was no change in the nature of business of company. Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year.

6. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report

7. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The provisions of Section 134(3)(m) of the Companies Act, 2013 do not apply to our Company. There was no Foreign Exchange Inflow and Outflow during the year under review.

8. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

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

9. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

10. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There was no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

11. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

The company has not entered into any contract/arrangement/transaction with any related party during the year. Hence the requirement of giving particular in form AOC-2 is not applicable for the period under review. Suitable related party disclosures as required by the Accounting Standards (AS 18) have been made in Notes to the financial statements.

12. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There was no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

13. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

14. ANNUAL RETURN

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is furnished in Annexure II and is attached to this Report.

15. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company has conducted Seven board meetings on 14th April 2021, 01st June 2021, 17th July 2021, 09th Sept 2021, 30th Sept 2021, 06th Dec 2021 and 20th Mar 2022 during the financial year under review.

RYSA INFRATECH PRIVATE LIMITED

Regd Office: 605, Bhikaji Cama Bhawan Bhikaji Cama Place, NEW DELHI

CIN No. U74999DL2019PTC356756

EMAIL ID: sanjiv@optimusenviro.pro

Name of Director	Designation	No. of Board meeting entitled to attend	No. of Board meeting Attended
SANJIV KUMAR CHAUDHARY	Director	7	7
YOGESH TOMAR	Director	7	7

16. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(3)(c) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:—

(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 Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and

(f) 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.

17. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

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

18. DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

19. DIRECTORS

There was no change in the directorship of the Company during the year.

20. DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

21. STATUTORY AUDITORS

Statutory Auditors of the Company, M/s SUDHANSHU MANISH AND ASSOCIATES, have confirmed their eligibility under Sec 141 of Companies Act 2013 and that they are not disqualified for appointment.

RYSA INFRATECH PRIVATE LIMITED**Regd Office: 605, Bhikaji Cama Bhawan Bhikaji Cama Place, NEW DELHI****CIN No. U74999DL2019PTC356756****EMAIL ID: sanjiv@optimusenviro.pro**

22. FRAUDS REPORTED BY AUDITORS

There were no frauds reported by the auditor under section 143 (12) of the Companies Act, 2013

23. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weaknesses in the design or operation were observed.

24. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

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.

25. SHARES

During the year under review, the company has undertaken following transactions:

Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock
2400000.00	-	-	-	-

26. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

27. DETAILS OF COST RECORDS, COST AUDIT AND COST AUDITOR

The provisions of maintenance of cost audit records under sub-section (1) of section 148 of the Companies Act, 2013 and getting the same audited are not applicable to the Company.

28. STAFF REGULATIONS – PROHIBITION OF SEXUAL HARASSMENT OF WOMEN

The Board deliberated upon in respect of anti-Sexual Harassment Policy and it was brought to the notice of the staff that there will be zero tolerance for any such activities and any staff member found involved in such cases shall be liable for the strict action to be taken by the board and management.

The company has duly constituted Internal Compliant Committee under the Sexual Harassment of women at workplace (Prevention Prohibition and Redressal) Act, 2013.

29. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

During the period under review, no application was made and neither any proceeding is pending under Insolvency and Bankruptcy Code, 2016.

30. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS

RYSA INFRATECH PRIVATE LIMITED

Regd Office: 605, Bhikaji Cama Bhawan Bhikaji Cama Place, NEW DELHI

CIN No. U74999DL2019PTC356756

EMAIL ID: sanjiv@optimusenviro.pro

During the period under review there was no instance of One Time settlement.

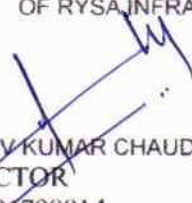
31. STATEMENT REGARDING COMPLIANCE OF SECRETARIAL STANDARDS

During the period under review, company has complied with the applicable Secretarial Standards.

32. ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
OF RYSA INFRATECH PRIVATE LIMITED


(SANJIV KUMAR CHAUDHARY)

DIRECTOR

DIN: 06798814

HOUSE NO. 268, FIRST FLOOR,
SECTOR- 37 A
CHANDIGARH


(YOGESH TOMAR)

DIRECTOR

DIN: 06799961

4048, VASANT KUNJ
SOUTH WEST DELHI
DELHI

PLACE: DELHI

DATE: 19.08.2022

ANNEXURE II
FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
As on financial year ended on 31.03.2022

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:		
1	CIN	U74999DL2019PTC356756
2	Registration Date	28-10-2019
3	Name of the Company	RYSA INFRA TECH PRIVATE LIMITED
4	Category/Sub-category of the Company	Company Limited by Shares Indian Non Government Company
5	Address of the Registered office & contact details	FLAT NO 317 THIRD FLOOR SOMDATT CHAMBER-II 9 BHIKAJI CAMA PLACE NEW DELHI New Delhi DL 110066
6	Whether listed company	No
7	Name, Address & contact details of the Registrar & Transfer Agent, if any.	N.A.

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY			
(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)			
S. No.	Name and Description of main products / services	NIC Code of the Product/Service	% to total turnover of the company
1	Construction of waterways, harbours and river works, dredging of waterways	42902	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES					
SN	Name and address of the Company	CIN/ULN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
NIL					

IV. SHARE HOLDING PATTERN									
(Equity share capital breakup as percentage of total equity)									
(i) Category-wise Share Holding									
Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF		3,40,000	3,40,000	100.00%		3,40,000	3,40,000	100.00%	0.00%
b) Central Govt			-	0.00%			-	0.00%	0.00%
c) State Govt(s)			-	0.00%			-	0.00%	0.00%
d) Bodies Corp.			-	0.00%			-	0.00%	0.00%
e) Banks / FI			-	0.00%			-	0.00%	0.00%
f) Any other			-	0.00%			-	0.00%	0.00%
Sub Total (A) (1)	-	3,40,000	3,40,000	100.00%	-	3,40,000	3,40,000	100.00%	0.00%
(2) Foreign									
a) NRI Individuals			-	0.00%			-	0.00%	0.00%
b) Other Individuals			-	0.00%			-	0.00%	0.00%
c) Bodies Corp.			-	0.00%			-	0.00%	0.00%
d) Any other			-	0.00%			-	0.00%	0.00%
Sub Total (A) (2)	-	-	-	0.00%	-	-	-	0.00%	0.00%
TOTAL (A)	-	3,40,000	3,40,000	100.00%	-	3,40,000	3,40,000	100.00%	0.00%
B. Public Shareholding									
1. Institutions									
a) Mutual Funds			-	0.00%			-	0.00%	0.00%
b) Banks / FI			-	0.00%			-	0.00%	0.00%
c) Central Govt			-	0.00%			-	0.00%	0.00%
d) State Govt(s)			-	0.00%			-	0.00%	0.00%
e) Venture Capital Funds			-	0.00%			-	0.00%	0.00%
f) Insurance Companies			-	0.00%			-	0.00%	0.00%
g) FIs			-	0.00%			-	0.00%	0.00%
h) Foreign Venture Capital Funds			-	0.00%			-	0.00%	0.00%
i) Others (specify)			-	0.00%			-	0.00%	0.00%
Sub-total (B)(1):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
2. Non-Institutions									
a) Bodies Corp.									
i) Indian			-	0.00%			-	0.00%	0.00%
ii) Overseas			-	0.00%			-	0.00%	0.00%
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh			-	0.00%			-	0.00%	0.00%
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh			-	0.00%			-	0.00%	0.00%
c) Others (specify)			-	0.00%			-	0.00%	0.00%
Non Resident Indians			-	0.00%			-	0.00%	0.00%
Overseas Corporate			-	0.00%			-	0.00%	0.00%

Bodies									
Foreign Nationals			-	0.00%		-		0.00%	0.00%
Clearing Members			-	0.00%		-		0.00%	0.00%
Trusts			-	0.00%		-		0.00%	0.00%
Foreign Bodies - D R			-	0.00%		-		0.00%	0.00%
Sub-total (B)(2):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
Total Public (B)	-	-	-	0.00%	-	-	-	0.00%	0.00%
C. Shares held by Custodian for GDRs & ADRs			-	0.00%				0.00%	0.00%
Grand Total (A+B+C)	-	3,40,000	3,40,000	100.00%	-	3,40,000	3,40,000	100.00%	0.00%

(ii) Shareholding of Promoter

SN	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	YOGESH TOMAR	1,70,000	50.00%		1,70,000	50.00%		50.00%
2	SANJIV KUMAR CHAUDHARY	1,70,000	50.00%		1,70,000	50.00%		50.00%
	Total	3,40,000	100		3,40,000	100		

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

SN	Particulars	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the year			3,40,000	100.00%	3,40,000	100.00%
	Changes during the year			-	0.00%	-	0.00%
							0.00%
							0.00%
	At the end of the year			3,40,000	100.00%	3,40,000	100.00%

(iv) Shareholding Pattern of top ten Shareholders

(Other than Directors, Promoters and Holders of GDRs and ADRs)

SN	For each of the Top 10 shareholders	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	Name						
	At the beginning of the year				0.00%		0.00%
	Changes during the year				0.00%		0.00%
	At the end of the year				0.00%		0.00%

(v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	YOGESH TOMAR						
	At the beginning of the year			1,70,000	50.00%	1,70,000	50.00%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			1,70,000	50.00%	1,70,000	50.00%
2	SANJIV KUMAR						
	At the beginning of the year			1,70,000	50.00%	1,70,000	50.00%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			1,70,000	50.00%	1,70,000	50.00%

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

(Amt. Rs./Lacs)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid				-
iii) Interest accrued but not due				-
Total (i+ii+iii)	-	-	-	-
Change in indebtedness during the financial year				
* Addition	2,76,46,376.00	3,72,28,223.00	-	6,48,74,601.00
* Reduction	-	-		-
Net Change	2,76,46,376.00	3,72,28,223.00	-	3,72,28,223.00
Indebtedness at the end of the financial year				
i) Principal Amount	2,76,46,376.00	3,72,28,223.00	-	6,48,74,601.00
ii) Interest due but not paid				-
iii) Interest accrued but not due				-
Total (i+ii+iii)	2,76,46,376.00	3,72,28,223.00	-	6,48,74,601.00

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager

Sl. No.	Particulars of Remuneration	Name of MD/WT/D Manager		Total Amount (Rs/Lac)
		Name Designation	Director	
1	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	14,00,000	14,00,000	28,00,000
2	Stock Option			-
3	Benefit Equity			-
4	Commission as % of profit others, specify			-
5	Others, please specify			-
	Total (A)	14,00,000.00	14,00,000.00	28,00,000.00
	Ceiling as per the Act			-

B. Remuneration to other Directors

Sl. No.	Particulars of Remuneration	Name of Directors		Total Amount (Rs/Lac)
1	Independent Directors Fee for attending board committee meetings Commission Others, please specify Total (1)			-
2	Other Non-Executive Directors Fee for attending board committee meetings Commission Others, please specify Total (2)			-
	Total (B)=(1+2)			-
	Total Managerial Remuneration			-
	Overall Ceiling as per the Act			-

C. Remuneration to Key Managerial Personnel other than MD/Manager/WT/D

Sl. No.	Particulars of Remuneration	Name of Key Managerial Personnel			Total Amount (Rs/Lac)
		Name Designation	CEO	CFO	
1	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961				-
2	Stock Option				-
3	Benefit Equity				-
4	Commission as % of profit others, specify				-
5	Others, please specify				-
	Total				-

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority (RD / NCLT/ COURT)	Appeal made, if any (give Details)
A. COMPANY					
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

(YOGESH TOMAR)
DIRECTOR
DIN: 06799961
B-5/A, 404B, VACANT KUNJ
SOUTH WEST DELHI

(SANDHYA KUNJ/DILARY)
DIRECTOR
DIN: 06799961
HOUSE NO 268 FIRST FLOOR
SECTOR 37 A CHANDIGARH
160036 CH IND



SUDHANSHU MANISH & ASSOCIATES

CHARTERED ACCOUNTANTS

SCO 68, 2nd Floor, Sector 32-C & D, Chandigarh
Mobile : +91 98726-60438 Email : ca.sudhanshub@gmail.com
Website : www.casudhanshu.com



INDEPENDENT AUDITOR'S REPORT

To
The Members of
RYSA INFRATECH PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **RYSA INFRATECH PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of 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 financial statements give the information required by the Companies Act, 2013 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, 2022, and its financial performance, 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 Act 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.



Other Information

The Company's management and Board of Directors are responsible for the preparation and presentation of its report (herein after call as "Board Report") which comprised various information required under section 134(3) of the Companies act, 2013. but does not include the financial statements and our auditors' report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read board report and in doing so, consider whether board report is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement in this board report, we are required to report that fact, we have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 statement 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.

The board of directors is also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, the said provisions are not applicable to the company.
2. (A) 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 and the statement of profit and loss, 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 the Companies (Accounting Standards) Rule, 2021.
 - (e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;



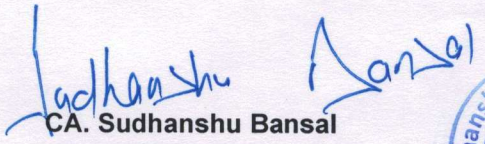
- (f) The Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017 (G.S.R. 583(E)), therefore no reporting has been done on the same.
- (B) 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;
- i. As informed to us, the Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.



(v) The company has not declared or paid any dividend during the year.

(C) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For Sudhanshu Manish and Associates
Chartered Accountants
FRN No. 021211N


CA. Sudhanshu Bansal
FCA, M.No.512252
Place: Chandigarh
Date : 19.08.2022
UDIN NO. 22512253AXQAYS7033



RYSA INFRATECH PRIVATE LIMITED

605, Bhikaji Cama Bhawan Bhikaji Cama Place, South West Delhi New Delhi 110066

CIN No : U74999DL2019PTC356756

BALANCE SHEET AS AT 31st MARCH, 2022

(In Hundred)

PARTICULARS	Note No.	31st March 2022	31st March 2021
<u>Equity and Liabilities</u>			
<u>(1) Shareholder's Funds</u>			
(a) Share Capital	1	34,000.00	34,000.00
(b) Reserves and Surplus	2	69,054.27	638.52
Share Application Money	1A		
		1,03,054.27	34,638.52
<u>(2) Non Current Liabilities</u>			
(a) Long Term Borrowings	3	3,72,282.23	-
(b) Deferred Tax Liabilities	4	-	-
<u>(3) Current Liabilities</u>			
(a) Short Term Borrowings	5	2,76,463.78	-
(b) Trade Payables	6	22,212.68	-
(c) Other Current Liabilities	7	23,857.11	352.00
(d) Short Term Provisions	8	-	143.08
		6,94,815.80	495.08
Total Equity & Liabilities		7,97,870.07	35,133.60
<u>II Assets</u>			
<u>(1) Non-Current Assets</u>			
(a) Property, Plant & Equipment and Intangible Assets			
-Property, Plant & Equipment	9	96,718.09	20,200.00
e) Other Non-Current Assets	10	5,375.00	-
		1,02,093.09	20,200.00
<u>(2) Current Assets</u>			
(a) Inventories	11	2,30,105.00	-
(b) Trade Receivables	12	2,56,975.03	1,657.50
(c) Cash and cash equivalents	13	1,06,469.39	3,103.60
(d) Short term loans and advances	14	1,01,719.87	10,112.50
(e) Other Short Term Current Assets	15	507.69	60.00
		6,95,776.98	14,933.60
Total Assets		7,97,870.07	35,133.60

Other Notes on Accounts

28

Significant Accounting Policies

A

The accompanying Notes are an integral part of the Financial Statements.

As per our report of even date

For Sudhanshu Manish & Associates

Chartered Accountants

Firm Regn. No. 021211N

For and on behalf of the Board of Directors of

Rysa Infratech Private Limited

Sudhanshu Bansal

Partner

Membership No 512253

UDIN: 22512253AXQAYS7033

Place : Chandigarh

Date : 19.08.2022



(Sanjiv Kumar Chaudhary)

Director

DIN No 06798814

(Yogesh Tomar)

Director

DIN No 06799961

RYSA INFRATECH PRIVATE LIMITED

605, Bhikaji Cama Bhawan Bhikaji Cama Place, South West Delhi New Delhi 110066

CIN No : U74999DL2019PTC356756

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH, 2022

(In Hundred)

SN.	Particulars	Note No.	31st March 2022	31st March 2021
	REVENUE			
I	Revenue from operations	16	12,46,415.02	1,500.00
II	Other Income	17	192.43	-
III	TOTAL INCOME		12,46,607.45	1,500.00
	EXPENSES			
	Cost of Material Consumed/ Manufacturing Expenses	18	10,37,042.79	-
	Change In Inventory	19	-2,30,105.00	-
	Employee Benefits Expense	20	1,97,529.46	-
	Financial Costs	21	32,896.64	1.40
	Depreciation and Amortization Expenses	22	10,463.71	-
	Other Expenses	23	1,30,855.68	1,052.14
IV	TOTAL EXPENSES		11,78,683.27	1,053.55
V	Profit before exceptional and extraordinary items and tax	(III-IV)	67,924.17	446.45
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax	(V-VI)	67,924.17	446.45
VIII	Extraordinary Items		-	-
IX	Profit before tax	(VII-VIII)	67,924.17	446.45
X	Tax Expenses			
	(1) Current Tax			143 2/25
	(2) Deferred Tax		-467.69	-
XI	Profit/Loss for the period	(IX-X)	68,391.86	303.37
XII	Earning per Equity share		20.12	0.09

Other Notes on Accounts

Significant Accounting Policies

The accompanying Notes are an integral part of the Financial Statements.

As per our report of even date

For Sudhanshu Manish & Associates

Chartered Accountants

Firm Regn. No. 021211N

For and on behalf of the Board of Directors of

Rysa Infratech Private Limited

Sudhanshu Bansal

Partner

Membership. No 512253

UDIN: 22512253AXQAYS7033

Place : Chandigarh

Date : 19.08.2022



(Sanjiv Kumar Chaudhary)

Director

DIN No 06798814

(Yogesh Tomar)

Director

DIN No 06799961

RYSA INFRATECH PRIVATE LIMITED

1 SHARE CAPITAL

S. No.	Particulars	31st March 2022	31st March 2021
i	AUTHORISED CAPITAL 340000 Equity Share of Rs. 10/- each	34,000.00	34,000.00
ii	ISSUED, SUBSCRIBED & PAID UP CAPITAL 340000 Equity Shares of Rs. 10/- each	34,000.00	34,000.00
	Total in Rs.	34,000.00	34,000.00

iii Reconciliation Of Shares Outstanding At The Beginning And At The End Of Reporting Period

	31st March 2022		31st March 2021		% age Change
	No. Of Shares	Amount(Rs.)	No. Of Shares	Amount(Rs.)	
At The Beginning Of The Period	3,400.00	34,000.00	1,000.00	10,000.00	
add: Shares Issued During The Period	-	-	2,400.00	24,000.00	
Outstanding At The End Of The Period	3,400.00	34,000.00	3,400.00	34,000.00	

iv	Shares in the Company held by Each Shareholders holding more than 5% Share & Share held by the promoters at the end of the year	31st March 2022		31st March 2021		% age Change
	Promoters name	No. Of Shares	% Of Holding In The Class	No. Of Shares	% Of Holding In The Class	
	1 SANJIV KUMAR CHAUDHARY	1,666.00	49	1,666.00	49	
	2 YOGESH KUMAR TOMAR	1,734.00	51	1,734.00	51	
	TOTAL	3400	100	3400	100%	

As per records of the company, including its Register of Members and other declarations received from them regarding beneficial interest, the above shareholding represent both legal and beneficial ownership of Shares

Aggregate number of shares issued for consideration other than cash, bonus shares issued and shares bought back during the 5 years immediately preceding the reporting date.

	31st March 2022	31st March 2021
	NIL	NIL
1A Share Application Money Pending Allotment	0.00	0.00
Share application money pending allotment as at 31st March, 2022		

2 RESERVE & SURPLUS

S.No.	Particulars	31st March 2022	31st March 2021
	Surplus/(Deficit) in Statement of Profit & Loss		
	- Opening Balance	638.52	335.15
	- P/L During The Year	68,391.87	303.37
	Add : Adjustment during the year	23.88	-
	Total	69,054.27	638.52



3 LONG TERM BORROWINGS

S.No.	Particulars	Non Current Portion	
		31st March 2022	31st March 2021
i	From Other Parties (Unsecured) NBFC's		
	Axis Bank	20,000.00	-
	Bajaj Finance Limited	25,060.00	-
	Clix Capital Services	30,082.95	-
	FedBank Financial Services	25,000.00	-
	Fullerton India Credit Co. Ltd	25,000.00	-
	IDFC Bank	30,600.00	-
	Yes Bank	35,000.00	-
		190,742.95	-
ii	Loan & Advance From Related Parties (Unsecured)		
	Sanjiv Kumar Chaudhary	86,413.93	-
	Rysa Infratech (Prop. Yogesh Kumar Tomar)	61,086.48	-
	Renu Tomar	21,427.50	-
	Yogesh Kumar Tomar	12,611.37	-
		181,539.28	-
	Total	372,282.23	-

* Vehicle Loan is secured by hypothecation of Vehicle.

4 DEFERRED TAX LIABILITY (NET)

S.No.	Particulars	31st March 2022	31st March 2021
i	Deferred Tax	-	-
	Fixed Assets: Impact of difference between tax depreciation and Depreciation/		
ii	Deferred Tax Liability/Asset		-
	Trfd From Profit & Loss Statement	(467.69)	-
		(467.69)	-

5 SHORT TERM BORROWINGS

S.No.	Particulars	31st March 2022	31st March 2021
	SECURED LOANS		
1	Loan Repayable on Demand		
	a.) From Banks :-		
	ICICI Bank	165,872.76	-
	HDFC Bank	18,014.54	-
	OXYZO Financial Services Pvt Ltd	92,576.48	-
	Total in Rs.	276,463.78	-



6 TRADE PAYABLES

S.No.	Particulars	31st March 2022	31st March 2021
1	Sundry Creditors		
	A New View Cleaners	162.10	
	Arihant Laboratories	13.50	
	Borah Service	2,438.60	
	Indus Waterways	1,050.00	
	MANDHANA POLYMERS PRIVATE LIMITED	17.35	
	Optimus Enviropro Pvt. Ltd.	7,494.36	
	Prism Johnson Limited	356.07	
	Shri Hari Concrete	357.54	
	Siddhi Vinayak Construction	858.06	
	Sri Sai Consultancy & Laboratory	12.60	
	Ultratech Cement Limited	369.30	
	Ultratech Cement Limited Fortwilliam	197.00	
	Vision Earthcare Pvt. Ltd.	900.00	
	Wheel and Cranes of Pneumatic Heavy Lifting Enterpr	988.00	
	JDCA Portblair	125.40	
		-	
	Contractors		
	Abhinav Bhawe- Contractor	-	
	Dandu Manyam Contrctor	995.43	
	Maa Kali Distribution	335.47	
	Mohd Kalim Contractor	320.41	
	Rabi Construction Contractor	453.29	
	Rajendra Reddy Contractor	157.15	
	Rajesh Kumar Contractor	61.05	
	Santu Saha Contractor	610.65	
	Suresh Pandit (Contractor)	826.00	
	Vakil Contractor	2,963.35	
		150.00	
	Total in Rs.	22,212.68	-

7 OTHER CURRENT LIABILITIES

S.No.	Particulars	31st March 2022	31st March 2021
1	Expenses Payable		
	- TDS Payable	8,790.07	-
	- ESI Payable	12.00	-
	- EPF Payable	468.69	-
	- Audit Fees	-	100.00
	- Salary Payable	10,155.31	-
	- Director Remuneration Payable	2,200.00	-
	- Imprest	1,749.79	-
	- Rent Payable	481.25	-
	- GST Payable	-	252.00
	Total in Rs.	23,857.11	352.00

8 SHORT TERM PROVISIONS

S.No.	Particulars	31st March 2022	31st March 2021
1	Provision for Income Tax	-	143.08
2	Provision for Gratuity	-	-
	Total in Rs.	-	143.08



9. PROPERTY, PLANT & EQUIPMENTS AND INTANGIBLE ASSETS

S.NO	DESCRIPTION	GROSS BLOCK					DEPRECIATION			Net Block		
		Useful Life	As At 1st April, 2021	Additions During Year	Deductions During Year	As At 31st March, 2022	As At 1ST April, 2021	For the Year	Deduction s/Adjustm ents	Up to 31st March, 2022	As At 31st March, 2022	As At 31st March, 2021
A	Tangible Assets											
1	Mobile	5	-	59.32	-	59.32		1.68	-	1.68	57.64	-
2	Furniture & Fixtures	10	-	195.00	-	195.00		31.81		31.81	163.19	-
3	Plot	0	20,200.00	-		20,200.00		-		-	20,200.00	20,200.00
4	Plant & Machinery	15	-	57,664.66		57,664.66		2,349.64		2,349.64	55,315.02	
5	Motor Vehicles	8	-	29,062.81		29,062.81		8,080.57		8,080.57	20,982.24	
	Total		20,200.00	86,981.79	-	107,181.79	-	10,463.71	-	10,463.71	96,718.09	20,200.00
	Previous Year		20,200.00		-	20,200.00	-		-	-	20,200.00	-
	Previous Year		-		-	-	-		-	-	-	-
	GRAND TOTAL		20,200.00	86,981.79	-	107,181.79	-	10,463.71	-	10,463.71	96,718.09	20,200.00



10 OTHER NON CURRENT ASSETS

S.No.	Particulars	31st March 2022	31st March 2021
1	Security Deposit (Unsecured but Considered Good) - Security Rent - Security New BharatShuttering Store	4,375.00 1,000.00 -	-
	Total in Rs.	5,375.00	-

11 INVENTORIES

S. No.	Particulars	31st March 2022	31st March 2021
1	Raw materials and components [Includes Goods-in transit Rs_] Work-in-progress Finished goods Stock-in-trade Stores and spares Loose Tools Others (Specify nature) (As valued and Certified by the Management)	- 230,105.00 	-
	Total in Rs.	230,105.00	-

12 TRADE RECEIVABLES

S. No.	Particulars	31st March 2022	31st March 2021
1	Aady's Components Private Limited AGE AGARTALA Ezhimala 300 Kld Kochi Ezhimala 600KLD GE-868 Rangapahar GE 872 EWS Likabali GE AF YEHALANKA GE FW KOLKATA (Fort Williams) GE NW KARANJAGE GE PCDA WE Delhi Naraina GE Royang Dinjan GE UTILITY Secunderabad NHPC Ltd. Retention Money Saggi Electric Company SAM India Builtwell Pvt Ltd (Pune) ACC Limited CRESCENT BRICKS. KARAMUTTAM CSH Power Himoina Private Limited ELECTROMECH ENGINEERS General Electric & Engineering Co. HF Engineering Pvt. Ltd. Jk Cement Ltd Lourde Construction and Material Modern Tube Company RS Enterprise Star Cement Limited Steel Exchange India Limited	- - 15,251.80 3,195.36 19,180.00 12,165.09 3,429.65 1,924.94 20,546.86 2,882.30 1,845.00 25,041.06 7,900.51 11,529.45 38,444.11 101.43 85,872.77 3,378.25 300.90 1,714.80 1,322.10 20.32 36.00 66.00 178.24 50.87 584.61 6.46 6.16	- 1,657.50 -
	Total in Rs.	256,975.03	1,657.50



13 CASH & CASH EQUIVALENTS

S. No.	Particulars	31st March 2022	31st March 2021
1	Balances with Banks		
	<i>Bank of Baroda</i>	-	740.40
	<i>Union Bank of India</i>	172.98	-
	<i>Fixed Deposit</i>	100,166.63	-
2	Cash On Hand		
	<i>Cash Balance</i>	6,129.78	2,363.20
	Total in Rs. (A+B)	106,469.39	3,103.60

14 SHORT TERM LOANS AND ADVANCES

S. No.	Particulars	31st March 2022	31st March 2021
1	Loans and advances to related parties (Refer footnote 1)		
2	Balance with Revenue Authorities		
	<i>Input Credit GST</i>	44,710.55	-
	<i>TDS on GST</i>	22,659.29	-
3	TDS/ Advance Tax		
	<i>TDS</i>	23,100.31	112.50
	<i>Income Tax Refund</i>	23.90	-
	<i>TCS Recoverable</i>	1,225.82	-
4	Trade Advances		
	<i>Sharan Saini</i>	5,000.00	5,000.00
	<i>Umesh</i>	5,000.00	5,000.00
		-	-
	Total in Rs.	101,719.87	10,112.50

15 OTHER SHORT TERM CURRENT ASSETS

S. No.	Particulars	31st March 2022	31st March 2021
(a)	Pre-Incorporation Exps	40.00	60.00
(b)	Deferred Tax Asset	467.69	-
	Total in Rs.	507.69	60.00



16 REVENUE FROM OPERATIONS

S. No.	Particulars	31st March 2022	31st March 2021
1	Sale of Product		
	Gross Sale of Products	1,246,415.02	1,500.00
	Total in Rs.	1,246,415.02	1,500.00

17 OTHER INCOME

S. No.	Particulars	31st March 2022	31st March 2021
1	Interest on Bank Deposit	176.32	
2	Discount Received	16.11	
	Total in Rs.	192.43	-

18 COST OF MATERIALS CONSUMED

S. No.	Particulars	31st March 2022	31st March 2021
1	<u>PURCHASE OF RAW MATERIALS AND STORES</u>		
	Raw Material Purchases/ Consumables	1,037,042.79	-
	Total in Rs. (A)	1,037,042.79	-

19 Change in inventories of Raw Material, Stock In Process, Consumables & Finished Goods

S. No.	Particulars	31st March 2022	31st March 2021
a)	Inventories at Commencement		
	Finished goods, stock in process, Raw Materials & Consumables (As valued and Certified by the Management)	-	-
b)	Inventories at Close		
	Finished goods, stock in process, Raw Materials & Consumables (As valued and Certified by the Management)	230,105.00	-
	Total in Rs.	-230,105.00	-

20 EMPLOYEES BENEFITS EXPENSE

S. No.	Particulars	31st March 2022	31st March 2021
1	Employer Contribution ESI	274.86	-
2	Employer's Cont To EPF	1,313.65	-
3	Director Remuneration	28,000.00	-
4	Staff And Labour Welfare	7,604.56	-
5	Salaries, wages, bonus and other allowances	160,336.39	-
	Total in Rs.	197,529.46	-



21 FINANCIAL COST

S. No.	Particulars	31st March 2022	31st March 2021
1	Bank Charges	18,860.98	1.40
2	Interest Expenses	14,035.65	-
	Total in Rs.	32,896.64	1.40

22 DEPRICIATION & AMORTIZATION EXPENSES

S. No.	Particulars	31st March 2022	31st March 2021
1	Depreciation		
	on tangible assets (Refer note 13)	10,463.71	-
	on intangible assets (Refer note 14)	-	-
	Total in Rs.	10,463.71	-

23 OTHER EXPENSE

S. No.	Particulars	31st March 2022	31st March 2021
1	Administrative Expenses		
	Admin Charges	52.18	-
	Brokerage Exps	1,340.00	-
	Office Expenses	1,034.25	-
	Computer Exps	146.80	-
	Domain Charges	519.38	-
	Donation	120.01	-
	Drawing & Design Approval Charges	2,727.77	-
	Festival Expenses	977.13	-
	Interest on TDS/EPF/GST Penalty/Income Tax	48.63	12.14
	Electricity Expenses	248.07	-
	Fees & Taxes	27.00	-
	Freight Exps	7,841.06	-
	Hiring Charges	17,645.98	-
	Loading/Unloading Exps	1,493.12	-
	LWC Charges	2,969.63	-
	Packing & Forwarding Charges	75.00	-
	Payment To Auditor	1,600.00	100.00
	Petrol & Diesel	3,426.66	-
	Professional & Consultancy Charges	8,161.10	920.00
	Printing & Stationary	1,944.40	-
	Postage and Courier	1,029.09	-
	Rent	18,444.83	-
	Other Site Exps	35,718.58	-
	Repair & Maintainance	1,747.93	-
	Telephone & Internet Expense	336.35	-
	Tender Fees	829.69	-
	Travelling & Conveyance Expense	10,992.10	-
	Transportation Exps	1,379.53	-
	Vehicle Running & Maintenance Exps	1,060.25	-
	Pre-Incorporation Exps W/Off	20.00	20.00
	Insurance	2,404.62	-
	Wooden Runner	330.00	-
	Water & Soil Testing Fees	2,291.80	-
	Miscellaneous Expenses	1,844.00	-
	Round Off	28.74	-
	Total	130,855.68	1,052.14

