

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2022-23

PAN AARCS4631H
Name S DAYAL CONSTRUCTION PRIVATE LIMITED
Address ROOM NO. 202, 2 ND FLOOR , 33, CHITTARANJAN AVENUE , KOLKATA , KOLKATA , 32-West Bengal , 91-India , 700012
Status Private Company
Form Number ITR-6
Filed u/s 139(1) Return filed on or before due date
e-Filing Acknowledgement Number 532609281250922

Current Year business loss, if any	1	31,51,948
Total Income		0
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	0
Interest and Fee Payable	5	0
Total tax, interest and Fee payable	6	0
Taxes Paid	7	26,82,248
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 26,82,250
Accreted Income as per section 115TD	9	0
Additional Tax payable u/s 115TD	10	0
Interest payable u/s 115TE	11	0
Additional Tax and interest payable	12	0
Tax and interest paid	13	0
(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by SUBHASH KUMAR AGARWAL in the capacity of Director having PAN AHSPA2753M from IP address 27.122.61.236 on 25-Sep-2022

DSC SI. No. & Issuer 3428547 & 43046141812077CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

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AARCS4631H06532609281250922C787CAF43C9D23F41CEEED36E9530287A18F4FD3

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

COMPUTATION OF TOTAL INCOME

Name of Assessee	S DAYAL CONSTRUCTION PRIVATE LIMITED
Address	ROOM NO. 202, 2ND FLOOR, 33, CHITTARANJAN AVENUE, KOLKATA, WEST BENGAL, 700012
PAN	AARCS4631H
Previous Year Ended	31.03.2022
Assessment Year	2022-2023

STATEMENT OF TOTAL INCOME

INCOME FROM BUSINESS \PROFESSION

Net Profit/(Loss) as per Profit & Loss Account (21,61,296)

Add : Inadmissible Items

Gratuity u/s 40 (A)(7)	-
Leave Encashment	-
Less: Paid during the year	-
Bonus	-
Paid during the year	-
Superannuation Fund	-
Paid during the year	-
Preliminary expenses written off	-

Add :

Depreciation as per Companies Act 1,54,40,152
1,32,78,856

Less:

Preliminary expenses u/s 35D -
Depreciation as per Income Tax Act 1,64,30,805
1,64,30,805

Gross Total Income (31,51,949)
Less: Broughtforward Losses Setoff during the year -
Less: Deduction U Sec 80G -
Total Income (31,51,949)

STATEMENT OF TAXES

Tax on total Income	0.00
Tax under the MAT Provision	-
Higher of above	-
Add: Interest u/sec 234C	-
Tax Payable	-
Less: TDS	26,82,248
TCS	-
ADVANCE TAX	-
Tax Payable	(26,82,248)

Details of Loss Carried Forward to next years

A.Y.	Nature of Losses		Set off	Carried Forward	
	Business Loss	Unabsorbed Depreciation		Business Loss	Unabsorbed Depreciation
				-	
		-	-	-	-
Total	-	-	-	-	-

Details of MAT to next years

A.Y.	MAT	Set off	Carried Forward
2018-19	17,230	17,230	-
Total	17,230	17,230	-

For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
(Director)



For S. Dayal Construction Pvt. Ltd.

(Director)

DIRECTORS' REPORT

To
 The Members,
 Your Directors are pleased to present the seventh Annual Report and the Company's audited financial statement for the financial year ended March 31, 2022.

FINANCIAL RESULTS

The Company's financial performance, for the year ended March 31, 2022 is summarized below: -

	31 st March, 2022		31 st March, 2021	
	₹	₹	₹	₹
Profit Before Interest, Depreciation and Tax	1,88,63,835.00			1,09,09,104.00
Less: Finance Cost	55,82,978.00			21,63,747.00
Depreciation	1,54,40,152.00			67,27,578.00
Profit Before Tax	(21,59,295.00)			20,17,779.00
Less: Provision for Taxations	0.00			4,85,850.00
Less: Extra ordinary Items	2,57,570.00			96,874.00
Profit After Tax	(24,16,865.00)			14,35,055.00
Add: Profit Brought Forward	52,33,236.00			37,98,181.00
Less: Transfer from Reserves	NIL			NIL
Loss Carried Forward				
Profit Carried Forward	28,16,371.00			52,33,236.00

DIVIDEND

In view of requirements of funds and to conserve and strengthen the financial resources of the company, the directors do not recommend the payment of dividend for the year ended 31st March 2022.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

AMOUNTS TRANSFERRED TO RESERVES

Net profit of the company after provision for taxes has been transferred to profit and loss account and has been carried forward.

For S.Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
 (Director)



For S.Dayal Construction Pvt. Ltd.

(Signature)
 (Director)

RATIONS AND THE STATE OF COMPANIES AFFAIRS

There is no change in the nature of business during the year under review.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars relating to energy conservation, technology absorption as required to be disclosed under section 134(3) (m) of the Companies Act, 2013 read with Rule 8(3) of Companies (Accounts) Rules 2014 are not applicable to the company. Details of foreign exchange earnings and outgo, as required to be disclosed under the Act, are given here under: -

Foreign Exchange Earnings	Nil (Previous Year Rs. Nil)
Foreign Exchange Outgo	Nil (Previous Year Rs. Nil)

MATERIAL CHANGES AND COMMITMENT

No material changes and commitments have occurred after the close of the year till the date of this Report, which affect the financial position of the Company.

MEETINGS OF THE BOARD

Meetings of the Board of Directors were held during the year as against the minimum requirement of four meetings. The details of Board meetings are given below: -

Date	Board Strength	No. of Directors Present
15.06.2021	7	7
03.09.2021	7	7
27.09.2021	7	7
16.12.2021	7	7
10.03.2022	7	7

Meetings of Board held during the year and Directors' attendance

Name of Directors'	No. of Meetings attended
Anju Paras Jain	5
Subhash Kumar Agarwal	5
Sneha Agarwal	5
Nitesh Agarwal	5
Ishant Agarwal	5
Udyanka Agarwal	5
Sakshi Agarwal	5

DIRECTORS

During the year under review, there has been no fresh appointment on the board of directors of the company.

STATUTORY AUDITORS

M/s AMSD & ASSOCIATES, Chartered Accountants (Firm Reg No 016392C), has been appointed as the Statutory Auditors of the Company for a period of five years in the Annual General Meeting

held on 28.09.2019 subject to ratification of their appointment by the members at every subsequent AGM. Therefore, ratification of appointment of auditors is being sought from the members of the company at the ensuing AGM.

For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
(Director)



For S. Dayal Construction Pvt. Ltd.

(Director)

AUDITORS' OBSERVATION

Notes on Accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

EMPLOYEES

There are no employees in respect of which information is required to be given in terms of the provisions of Section 197(12) of the Companies Act, 2013, read with Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

RISK MANAGEMENT POLICY

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

SHARE CAPITAL

I The Company have not issued any equity shares with differential rights/ sweat equity shares / employee stock options / bonus shares during the year under review.

II the Company has not bought back any of its securities during the year under review.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

I. Details of Subsidiaries, Joint Venture and Associate Company

The Company has no Associate Company.

II. Performance and Financial Position

Since the company has no subsidiaries/joint ventures/associates, the preparation of Consolidated Financial Statements is not applicable to the company.

CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE COMMITTEE

Considering the turnover/net worth/net profit, the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility and Governance Committee are not applicable to the company.

INTERNAL FINANCIAL CONTROLS

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

CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

Pursuant to Section 188(1) of the Companies Act 2013 read with Companies [Meetings of Board and Its Powers] Rules, 2014, all contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. During the year, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions.

LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN AND SECURITIES PROVIDED

The company has neither given any loans, nor made investments, guarantees, securities during the year under review.

EXTRACT OF ANNUAL RETURN

Extract of Annual Return of the Company is attached herewith in prescribed Form MGT 9 to this Report.

For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
(Director)



For S. Dayal Construction Pvt. Ltd.

(Director)

OSITS

reporting is required in respect of deposits covered under Chapter V of the Act as the company has not accepted any deposits during the year under review.

DIRECTORS' RESPONSIBILITY STATEMENT

Your directors state that: Pursuant to Sec 134(3)(C) read with Sec 134(5) of the Act the board of directors, to the best of their knowledge and ability, confirm that: -

- i) in the preparation of the annual accounts for the year ended March 31, 2022, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- ii) they have 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 as at March 31, 2022 and of the Loss of the Company for the year ended on that date; they have taken proper and sufficient care to the best of their knowledge and ability, for the 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 fraud and other irregularities;
- iii) the annual accounts have been prepared on a going concern basis.
- iv) they have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively and
- v) they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

LITIGATIONS

No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

DISCLOSURE UNDER SEXUAL HARASMENT OF WOMEN & WORKPLACE [(PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013]

Your Directors further state that during the year under review, there were no cases filed pursuant to Section 21 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

ACKNOWLEDGEMENT

Your directors would like to express their grateful appreciation for assistance and co-operation received from the Banks, Government Authorities, Customers, Vendors and Members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services of the Executives, Staff and Workers of the Company.

For S.Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
(Director)

For S.Dayal Construction Pvt. Ltd.

(Director)

For and on behalf of the Board

Subhash Kumar Agarwal
Director
(Din:03247361)

Place: Jamshedpur

Date:



FORM NO AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

1. Details of contracts or arrangements or transactions not at Arm's length basis. NIL

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	
b)	Nature of contracts/arrangements/transaction	
c)	Duration of the contracts/arrangements/transaction	
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
e)	Justification for entering into such contracts or arrangements or transactions'	
f)	Date of approval by the Board	
g)	Amount paid as advances, if any	
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	

2. Details of contracts or arrangements or transactions at Arm's length basis. NIL

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	
b)	Nature of contracts/arrangements/transaction	
c)	Duration of the contracts/arrangements/transaction	
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
e)	Date of approval by the Board	
f)	Amount paid as advances, if any	

For S.Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
(Director)



For S.Dayal Construction Pvt. Ltd.

[Signature]
(Director)

EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR ENDED ON 31.03.2022.

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i.	CIN	U70109WB2012PTC181388
ii.	Registration Date	07.05.2012
iii.	Name of the Company	S. DAYAL CONSTRUCTION PRIVATE LIMITED
iv.	Category/Sub-Category of the Company	PRIVATE LIMITED
v.	Address of the Registered office and contact details	202, 2 ND FLOOR, 33, CHITTARANJAN AVENUE, KOLKATA, WEST BENGAL - 700012
vi.	Whether listed company	No
vii.	Name, Address and Contact details of Registrar and Transfer Agent, if any	-----

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:-

Sr. No.	Name and Description of main products/ services	NIC Code of the Product/ service	% To total turnover of the company
1	Storage & Warehousing of Merchandise.	52109	100%
2			
3			

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES :

Sr. No.	Name And Address of The Company	CIN/GLN	Holding/ Subsidiary /Associate	% Of shares held	Applicable Section
1.					
2.					
3.					
4.					

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	Demat	Physical	Total	% Of Total	
	at	Subhash Kumar	For S. Dayal Construction Pvt. Ltd.	Shares	at	Subhash Kumar	For S. Dayal Construction Pvt. Ltd.	Shares	
A. Promoter			(Director)				(Director)		

Indian									
Individual/ HUF		2041000	2041000	100.00%		2041000	2041000	100.00%	0 %
b) Central Govt									
c) State Govt(s)									
d) Bodies Corp									
e) Banks / FI									
f) Any Other									
Sub-total(A)(1): -									
2) Foreign									
g) NRIs- Individuals									
h) Other- Individuals									
i) Bodies Corp.									
j) Banks / FI									
k) Any Other....									
Sub-total(A)(2): -		2041000	2041000	100.00%		2041000	2041000	100.00%	0 %
B. Public Shareholding									
1. Institutions									
a) Mutual Funds									
b) Banks / FI									
c) Central Govt									
d) State Govt(s)									
e) Venture Capital Funds									
f) Insurance Companies									
g) FIIs									
h) Foreign Venture Capital Funds									
i) Others (specify)									
Sub-total(B)(1)									
2. non- Institutions									
a) Bodies Corp.									
(i) Indian									
(ii) Overseas									
b) Individuals									
(i) Individual shareholders holding nominal share capital upto Rs. 1 lakh									
(ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh									
c) Others (Specify)									
Sub-total(B)(2)									



For S. Dayal Construction Pvt. Ltd.

For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
(Director)

[Signature]
(Director)

Public Shareholding									
(B)=(B)(1) + (B)(2)									
C. Shares held by Custodian for GDRs&ADRs									
Grand Total (A+B+C)		2041000	2041000	100.00%		2041000	2041000	100%	0 %

ii.Shareholding of Promoters

Sr. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% Change in share holding 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	
	SUBHASH KUMAR AGARWAL	870000	42.62%		870000	42.62%		
	Sneha Agarwal	32500	1.59%		32500	1.59%		
	Deepak Kumar Agarwal HUF	14500	0.71%		14500	0.71%		
	Ekta Agarwal	54000	2.65%		54000	2.65%		
	Savita Devi	70000	3.43%		70000	3.43%		
	Roshan Lal Agarwal	140625	6.89%		140625	6.89%		
	Sushma Agarwal	437500	21.44%		437500	21.44%		
	Nitesh Agarwal	140625	6.89%		140625	6.89%		
	Udyanka Agarwal	140625	6.89%		140625	6.89%		
	Ishant Agarwal	140625	6.89%		140625	6.89%		
	Total	204100	100.00		2041000	100.00		

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

Sr. no		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% Of total shares of the company	No. of shares	% Of total shares of the company
	At the beginning of the year	2041000	100%	2041000	100%
	Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / Decrease (e.g., allotment / transfer / bonus/ sweat equity etc):				
	At the End of the year	2041000	100.00%	2041000	100.00%

V. INDEBTEDNESS

For S.Dayal Construction Pvt. Ltd.

For S.Dayal Construction Pvt. Ltd.

Indebtedness of the Company including interest outstanding/accrued but not due for payment Syubhash Kumar Agarwal

	Secured Loans	Unsecured	Deposits	Total (Factor)
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	excluding deposits	Loans		Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	5,85,04,075.27	6,38,62,312.00		12,23,66,387.27
ii) Interest due but not paid				
iii) Interest accrued but not				
Total(i+ii+iii)	5,85,04,075.27	6,38,62,312.00		12,23,66,387.27
Change in Indebtedness during the financial year				
- Addition	3,29,48,376.35	3,07,00,000.00		6,36,48,376.35
- Reduction	1,46,94,576.67	2,84,50,000.00		4,31,44,576.67
Net Change	1,82,53,799.68	22,50,000.00		2,05,03,799.68
Indebtedness at the end of the financial year				
i) Principal Amount	7,67,57,875.68	6,61,12,312.00		14,28,70,187.68
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	7,67,57,875.68	6,61,12,312.00		14,28,70,187.68

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/WTD/ Manager			Total Amount
1.	Gross salary	Subhash Kumar Agarwal	650,000.00		650,000.00
	(a)Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	Sneha Agarwal	650,000.00		650,000.00
	(b)Value of perquisites u/s 17(2) Income-tax Act, 1961	Anju Paras Jain	600,000.00		600,000.00
		Sakshi Agarwal	600,000.00		600,000.00
	(c)Profits in lieu of salary under section 17(3) Income-tax Act, 1961	Udyanka Agarwal	600,000.00		600,000.00
2.	Stock Option				
3.	Sweat Equity				
4.	Commission - as % of profit - Others, specify...				
5.	Others, please specify				
6.	Total(A)		31,00,000.00		31,00,000.00
	Ceiling as per the Act				

For S Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
(Director)



N

(Director)

B. Remuneration to other directors:

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
	<u>Independent Directors</u> • Fee for attending board committee meetings • Commission • Others, please specify					
	Total (1)					
	<u>Other Non-Executive Directors</u> • 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/WTD

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
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.	Sweat Equity				
4.	Commission - as % of profit - others, specify...				
5.	Others, please specify				
6.	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					



For S. Daya Construction Pvt. Ltd.

For S. Dayal Construction Pvt. Ltd.

S. Subhash Kumar Aggarwal
(Director)

(Director)

INDEPENDENT AUDITORS' REPORT

To,

The Members of S Dayal Construction Private Limited.

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **S Dayal Construction Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2022 and the Statement of Profit and Loss and 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** ('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, 2022, its profit and cash flow for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 thereunder, 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Other Information

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be

materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of Management and those charged with Governance for the Financial Statements

The Company's Board of Directors are 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 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.

The board of directors are 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. 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

1. The Provision of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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, 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) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls the company is exempt from getting an audit opinion on internal financial control.
 - (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
 - d. (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,

either 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;

d. (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

d. (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

e. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(h) 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 AMSD & ASSOCIATES

Chartered Accountants

Firm Registration No. 016392C

[Signature]

M Moonka
(Partner)
M No. 078858

UDIN:



Place: Jamshedpur

Date: 05/08/22

Annexure "A" to the Independent Auditor's Report*

referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of S
Sonal Construction Private Limited of even date)

- (i) (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The company is maintaining proper records showing full particulars of intangible assets;
- (b) These Property, Plant and Equipment have been physically verified by the management at reasonable intervals. According to information given to us and examined by us, no material discrepancies were noticed on such verification.
- (c) According to the information and explanation given to us, all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
- (d) The company has not revalued any of its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year on the basis of valuation by a Registered Valuer; there is no such major change of 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets.
- (e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder has been appropriately disclosed in its financial statements.
- (ii) (a) Physical verification of inventory has been conducted at reasonable intervals by the management and In our opinion, the coverage and procedure of such verification by the management is appropriate; no discrepancies of 10% or more in the aggregate for each class of inventory were noticed.
Not Applicable since no inventory held by the company.
- (b) The company does not have any working capital limits in aggregate in excess of five crore rupees at any point of time during the year, from banks or financial institutions on the basis of security of current assets. The company is not required to file quarterly returns or statements with any banks or financial institutions. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.
- (iii) The company has not made any such investments and has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year.
- (iv) According to the information and explanation given to us, company has complied with the provisions of sections 185 and 186 of the Companies Act in respect of its loans, investments, guarantees and security.
- (v) Company has not accepted any deposits or amounts which are deemed to be deposits under the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- (vii) (a) The company is regular in depositing undisputed statutory dues including Goods and Services Tax, Income-tax, value added tax, cess and any other statutory dues to the appropriate authorities and there is no such arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable.

- (b) There is no such statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute.
- (viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) (a) The company is regular in repayment of loans or other borrowings or in the payment of interest thereon to lenders.
(b) The company is not a declared willful defaulter by any bank or financial institution or other lender.
(c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained. As per the information given to us, the amount of loan has not been diverted and has been used for the intended purpose.
(d) No funds which are raised on short term basis have been utilized for long term purposes.
(e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures
(f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) No moneys has been raised by way of initial public offer or further public offer (including debt instruments) during the year.
(b) According to information and explanation given to us, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- (xi) (a) According to the information and explanation given to us, no fraud by the company or any fraud on the company has been noticed or reported during the year.
(b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government; No such report has been filed.
(c) According to the information and explanation given to us no whistle-blower complaints, has been received during the year by the company.
- (xii) Company is not a Nidhi company; accordingly, provisions of the Clause 3(xii) of the Order are not applicable to the company:
- (xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.
- (xiv) According to the information and explanations given to us, the company has no internal audit system.
- (xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.
- (xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable.
- (xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year.

There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable.

- (x) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.
- (xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For AMSD & ASSOCIATES

Chartered Accountants

FRN No. 016392C



M Moonka
(Partner)
M No. 078858
UDIN:



Place: Jamshedpur

Date: 05/09/22

Particulars	Note No.	(Rupees in Lakhs)	
		Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
(II) EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	2	204.10	204.10
(b) Reserves and surplus	3	138.35	162.54
(c) Money received against share warrants		-	-
(2) Share application money pending allotment		-	-
(3) Non-current liabilities			
(a) Long-term borrowings	4	1281.84	1150.75
(b) Deferred tax liabilities (Net)	42	1.63	-95
(c) Other Long term liabilities	5	-	-
(d) Long-term provisions	6	-	-
(4) Current liabilities			
(a) Short-term borrowings	7	-	-
(b) Trade payables:-	8		
(A) Total outstanding dues of Micro Enterprises and Small Enterprises		-	-
(B) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises		9.12	15.87
(c) Other current liabilities	9	313.26	179.96
(d) Short-term provisions	10	-	4.86
TOTAL		1948.30	1717.13

(III) ASSETS			
(1) Non-current assets			
(a) Property Plant & Equipments and Intangible Assets	11		
(i) Property, Plant & Equipments		1885.01	1665.59
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	12	8.00	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	13	-	-
(e) Other non-current assets	14	-	.76
		1893.01	1666.35
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	15	-	-
(c) Trade receivables	16	.77	15.40
(d) Cash and Bank Balances	17	4.23	10.36
(e) Short-term loans and advances	18	50.28	25.02
(f) Other current assets		-	-
TOTAL		1948.30	1717.13

Significant Accounting Policies
 Notes on Financial Statements

1
 2 to 53

AS PER OUR ANNEXED REPORT OF EVEN DATE
 For and on behalf of Board

For A M S D & Associates
 Chartered Accountants
 Firm Registration No:- 016392C

CA. Manish Moonka
 Partner

Membership No. 078858
 UDIN: 22078858AUIMXF3727
 Place :- Jamshedpur
 Dated :- 05/09/22

For S. Dayal Construction Pvt. Ltd.

Sybhush Kumar Aggarwal
 Director (Director)
 (DIN: 03247361)



For S. Dayal Construction Pvt. Ltd.

Director
 (DIN: 00170777)

(Director)

CONSTRUCTION PRIVATE LIMITED
Financial statement for the year ended 31st March 2022

Particulars	1,67,69,000.00	Note No.	(Rupees in Lakhs)	
			Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
I Revenue from operations		19	266.09	167.69
II Other income		20	1.27	3.78
III Total Income (I + II)			<u>267.37</u>	<u>171.47</u>
IV Expenses:				
Cost of materials consumed			-	-
Purchases of Stock-in-Trade		21	-	12.97
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		22	-	-
Employee benefits expense		23	43.43	37.82
Finance costs		24	55.92	21.74
Depreciation and amortization expense		11	154.40	67.28
Other expenses		25	35.23	11.50
Total expenses			<u>288.98</u>	<u>151.30</u>
V Profit before exceptional and extraordinary items and tax (III-IV)			-21.61	20.17
VI Exceptional items			-	-
VII Profit before extraordinary items and tax (V - VI)			-21.61	20.17
VIII Extraordinary Items			-	.78
IX Profit before tax (VII- VIII)			-21.61	19.39
X Tax expense:				
(1) Current tax			-	4.86
(2) Deferred tax			2.58	.18
			<u>2.58</u>	<u>5.04</u>
XI Profit (Loss) for the period from continuing operations (IX-X-XIV)			-24.19	14.35
XII Profit/(loss) from discontinuing operations			-	-
XIII Tax expense of discontinuing operations			-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			-	-
XV Profit (Loss) for the period (XI + XIV)			<u>-24.19</u>	<u>14.35</u>
XVI Earnings per equity share:				
(1) Basic			(1.64)	0.97
(2) Diluted			(1.64)	0.97

Significant Accounting Policies
Notes on Financial Statements

1
2 to 53

AS PER OUR ANNEXED REPORT OF EVEN DATE
For and on behalf of Board

For A M S D & Associates
Chartered Accountants
Firm Registration No:- 016392C

CA. Manish Moonka
Partner
Membership No. 078858
UDIN: 22078858AUZMXF3727
Place :- Jamshedpur
Dated :- 05/09/22

For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Aggarwal
Director
(DIN: 03247361)

For S. Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777)



(Rupees in Lakhs)

As at 31st March, 2022 As at 31st March, 2021

Note: 2

SHARE CAPITAL

Authorised Share Capital:

30,00,000 Equity Shares of Rs 10/- each

300.00

300.00

Issued, Subscribed and Paid up:

20,41,000 Equity Shares of Rs 10/- each

204.10

204.10

(Previous year 14,72,495 Equity Shares of Rs 10/- each)

204.10

204.10

(i) **Terms / rights attached to Equity Shares**

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity share is entitled to one vote per share. The Company has not declared any dividend on equity shares for financial year 2021-22. In the event of liquidation of the company, the holder 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.

(ii) **Shares held by holding / ultimate holding company and / or their subsidiaries / associates**

There is no holding company in current year and previous year.

(iii) **Details of Shareholders holding more than 5% shares**

Name of the Shareholder	No. of Shares	% held	No. of Shares	% held
(a) SUBHASH KUMAR AGARWAL	8,70,000	43.00	8,70,000	43.00
(b) SUSHMA AGARWAL	4,37,500	21.00	4,37,500	21.00
(c) NITESH AGARWAL	1,40,625	7.00	1,40,625	7.00
(D) ISHANT AGARWAL	1,40,625	7.00	1,40,625	7.00
(E) ROSHAN LAL AGARWAL	1,40,625	7.00	1,40,625	7.00
(F) UDYANKA AGARWAL	1,40,625	7.00	1,40,625	7.00

(iv) **The reconciliation of the number of shares outstanding is set out below:**

	No. of Shares	No. of Shares
Equity Shares at the beginning of the year	20,41,000	20,41,000
Add: Share issued during the year	-	-
Less: Shares cancelled on buy back of Equity Shares	-	-
Equity Shares at the end of the year	20,41,000	20,41,000

(v) **Shares held by the promoters at the end of the year**

S. No.	Name of the Promoter	As at 31st March 2022		% change during the year	As At 31st March 2021	
		No of Shares	% of Total Shares		No of Shares	% of Total Shares
1	SUBHASH KUMAR AGARWAL	870000	42.63%	-	870000	42.63%
2	SUSHMA AGARWAL	437500	21.44%	-	437500	21.44%
3	NITESH AGARWAL	140625	6.89%	-	140625	6.89%
4	ISHANT AGARWAL	140625	6.89%	-	140625	6.89%
5	ROSHAN LAL AGARWAL	140625	6.89%	-	140625	6.89%
6	UDYANKA AGARWAL	140625	6.89%	-	140625	6.89%
7	SNEHA AGARWAL	32500	1.59%	-	32500	1.59%
8	DEEPAK KUMAR AGARWAL HUF	14500	0.71%	-	14500	0.71%
9	SAVITA DEVI	70000	3.43%	-	70000	3.43%
10	EKTA AGARWAL	54000	2.65%	-	54000	2.65%

For S. Dayal Construction Pvt. Ltd.

Director
(DIN: 03247361)
(Director)

For S. Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777)
(Director)



CONSTRUCTION PRIVATE LIMITED
Financial Statements for the Year ended 31st March, 2022

(Rupees in Lakhs)

As at 31st March, 2022 As at 31st March, 2021

Note - 3

RESERVE AND SURPLUS

Security Premium	110.21	110.21
Capital Redemption Reserve	-	-
Profit and Loss Account	52.33	37.98
As per last Balance Sheet	-24.19	14.35
Add: Profit for the year	28.14	52.33
Less: Appropriations (IT of Earlier Year)	28.14	52.33
	138.35	162.54

Note - 4

LONG-TERM BORROWINGS

Secured	393.85	512.12
Kotak Bank Term Loan	226.86	-
Kotak Bank Term Loan (063)	-	-
Unsecured	65.64	85.64
Dard	1.60	1.60
Om Prakash Sahu	5.20	5.20
RBM Motors Private Limited	174.46	171.96
Subhash Agarwal	16.47	16.47
Sneha Agarwal	104.50	104.50
Sushma Agarwal	86.89	86.89
Udayanka Agarwal	94.86	142.86
Nitesh Agarwal	17.77	17.77
Subhash Kr Agarwal Huf	5.23	5.23
Rukmani Devi	16.52	5.2
Roshan Lal Agarwal	72.00	-
Sakshi Agarwal	1281.84	1150.75

Note - 5

OTHER LONG-TERM LIABILITIES

Other Long-term	-	-
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Note - 6

LONG TERM PROVISIONS

Advance for House Construction	-	-
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Note - 7

SHORT TERM BORROWINGS

Secured	-	-
Repayable on demand	-	-
(A) From Banks	-	-
Channel Financing from	-	-
(Previous year CC Limit from SBI)	-	-
OD Limit with Bank	-	-

Note - 8

TRADE PAYABLE

(a) total outstanding dues of micro enterprises and small enterprises	9.12	15.87
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	9.12	15.87

Ageing Schedule of Trade Payable is as Below

As At March 31, 2022

Particulars	Not Due	Outstanding for the following periods from due date of payment				Total
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed Dues- MSME	-	-	-	-	-	-
Undisputed Dues- Others	-	9.12	-	-	-	9.12
Disputed Dues- MSME	-	-	-	-	-	-
Disputed Dues- Others	-	-	-	-	-	-
	-	9.12	-	-	-	9.12
Add Unbilled dues						-
Total Trade Payable						9.12



For S. Dayal Construction Pvt. Ltd.

Director
(DIN: 03247361)

For S. Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777)

As At March 31,2021

Particulars	Not Due	Outstanding for the following periods from due date of payment				Total
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed Dues- MSME		-	-	-	-	.00
Undisputed Dues- Others		15.87	-	-	-	15.87
Disputed Dues- MSME	-	-	-	-	-	-
Disputed Dues- Others	-	-	-	-	-	-
	-	15.87	-	-	-	15.87
Add Unbilled dues						15.87
Total Trade Payables						

Note - 9

OTHER CURRENT LIABILITIES

Advance for House Construction	19.56	19.56
Creditors for land	19.66	38.04
Interest Payable	.11	.78
Directors Remuneration Payable	52.48	22.58
Duties and Taxes Payable	4.11	2.47
Salary Payable	3.75	5.18
Land rent Payable	-	.42
Audit fee Payable	.30	.25
Electricity Payable	.43	.14
TDS Payable	.60	4.44
Security Deposit	65.40	13.20
Current Maturity of Long Term Debt	146.86	72.92
	313.26	179.96

Note - 10

SHORT TERM PROVISIONS

Provision for Income Tax	-	4.86
	-	4.86

Note - 12

NON CURRENT INVESTMENTS

	Avg Price/NAV	No of Shares/ Units		
Investment in Gold Coins			-	-
Investments in Mutual Funds (Unquoted) (Non Trade)				
Axis Mutual Fund	67.4399	2372.3620	1.60	-
IIIFL Mutual Fund	29.5734	5410.0010	1.60	-
Mirae Assets Mutual Fund	76.927	2079.7920	1.60	-
UTI Flexi Cap Fund	252.1931	634.4020	1.60	-
UTI-NIFTY INDEX FUND	115.1542	1389.3720	1.60	-
Investment in Bond (Unquoted) (Non Trade)			-	-
Investment in Shares of Unlisted Company		0 0	-	-
			8.00	-
Aggregate Book Value of Unquoted Investments			-	-
Net Assets Value of Mutual Fund			-	-

For S.Dayal Construction Pvt. Ltd.



Director
(DIN: 03247361)

For S.Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777)

Note - 13

Loans & Advances to Related Party

(a) Considered good - Secured

(b) Considered good - Unsecured

Other Loans & Advances

(a) Considered good - Secured

(b) Considered good - Unsecured

(c) Loans Receivables which have significant increase in Credit Risk (Refer Note 43)

(d) Credit impaired (Refer Note 43)

-	-
-	-
-	-
-	-

Note - 14

OTHER NON CURRENT ASSETS

Miscellaneous Expenditure

-	.76
-	.76

Note - 15

INVENTORIES

Closing Stock

-	-
-	-

Note - 16

TRADE RECEIVABLES

(a) Trade Receivables considered good - Secured

(b) Trade Receivables considered good - Unsecured

(c) Trade Receivables considered good - Doubtful

(d) Trade Receivables which have significant increase in Credit Risk (Refer Note 43)

(e) Trade Receivables - credit impaired (Refer Note 43)

-	-
.77	15.40
-	-
-	-
.77	15.40

Ageing of Trade Receivable

As At March 31,2022

Particulars	Outstanding for the following period from the due date of Payment					Total
	Less Than 6 Month	6 Month to 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed - Considered Good	-	.77	-	-	-	.77
Undisputed - Considered Doubtful	-	-	-	-	-	-
Disputed - Considered Good	-	-	-	-	-	-
Disputed - Considered Doubtful	-	-	-	-	-	-

As At March 31,2021

Particulars	Outstanding for the following period from the due date of Payment					Total
	Less Than 6 Month	6 Month to 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed - Considered Good	-	15.40	-	-	-	15.40
Undisputed - Considered Doubtful	-	-	-	-	-	-
Disputed - Considered Good	-	-	-	-	-	-
Disputed - Considered Doubtful	-	-	-	-	-	-

For S.Dayal Construction Pvt. Ltd.

Director
(DIN: 03247361)
(Director)

For S.Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777)
(Director)



(Rupees in Lakhs)

As at 31st March,2022 As at 31st March,2021

Note - 17

CASH AND BANK BALANCES

Cash and Cash Equivalents

(I) Balance with banks :

- In Current Account & CC/OD A/c

4.18 7.67

(II) Cheque and drafts on hand

- -

(III) Cash on hand

.05 2.69

(As Certified by the Management)

(IV) Other Bank Balances

- Term Deposit with SBI for remaining maturity of Less than 12 months

- -

- Cumulative Fixed Deposit with HDFC Bank /Yes Bank/ ICICI Bank for remaining maturity of Less than 12 months

- -

4.23 10.36

(i) Term Deposit with SBI, HDFC and Yes Bank is lien with bank against security for borrowings

Note - 18

SHORT TERM LOANS AND ADVANCES

(Recoverable in cash or in kind or for value to be received)

OTHERS

(a) Considered good - Secured

(b) Considered good - Unsecured

11.00 -

Bath Affair

.03 -

Prepaid Interest

.10 -

Bishtu Manjhi

.15 -

Cyril Tudu

4.24 -

Ozone Aircon

- .78

ROC Fee Refundable

.25 .25

Advance for Car

Balance with Revenue Authorities

Indirect Tax Credit Available

26.82 12.54

Advance Tax & TDS (Net of provisions)

7.68 11.45

Income Tax Refund Due

(c) Loans Receivables which have significant increase in Credit Risk (Refer Note 43)

- -

(d) Credit impaired (Refer Note 43)

- -

50.28 25.02

For S.Dayal Construction Pvt. Ltd.

Sy Subhash Kumar
 Director
 (DIN: 03247361)

For S.Dayal Construction Pvt. Ltd.

[Signature]
 Director
 (DIN: 00170777)



ONSTRUCTION PRIVATE LIMITED
Financial Statements for the Year ended 31st March,2022

(Rupees in Lakhs)

As at 31st March,2022 As at 31st March,2021

Note - 19

REVENUE FROM OPERATIONS

(a) Sales of Products	-	-
(b) Supply of Services	266.09	167.69
(c) Other Operating Revenues	-	-
	<u>266.09</u>	<u>167.69</u>

Note - 20

OTHER INCOME

Discount Received	.22	-
Incentive Income	.01	-
Sale of Services	-	.05
Interest on IT Refund	1.04	1.04
Liabilities Written Off	-	2.69
	<u>1.27</u>	<u>3.78</u>

Note - 21

PURCHASE OF TRADED GOODS

Purchases (Net)	-	12.97
	<u>-</u>	<u>12.97</u>

Note - 22

**CHANGE IN INVENTORIES OF FINISHED GOODS
, WORK-IN-PROGRESS AND TRADED**

Inventories (at close)	-	-
Traded Goods	-	-
Shares of various companies	-	-
Inventories (at commencement)	-	-
Traded Goods	-	-
Shares of various companies	-	-
	<u>-</u>	<u>-</u>

Note - 23

EMPLOYEES BENEFIT EXPENSES

Salaries, Bonus and allowances	10.60	7.34
Staff welfare expenses	1.84	.48
Directors Remuneration	31.00	30.00
	<u>43.43</u>	<u>37.82</u>

Note - 24

FINANCE COST

Bank Charge & Commission	.09	.10
Bank Interest	55.83	21.64
	<u>55.92</u>	<u>21.74</u>

For S.Dayal Construction Pvt. Ltd.

Director

(DIN: 00247361)

(Director)

For S.Dayal Construction Pvt. Ltd.

Director

(DIN: 00170777)

(Director)



Note - 25

OTHER EXPENSES

Selling and administrative Overheads	.76	.35
Fuel Expenses	1.04	.73
Accounting Charges	.76	1.11
Proportionate lease deed expenses	18.86	.95
Repair & Maintenance	.45	.40
Audit Fees	1.02	1.49
Rent	.06	.86
Legal Fees	.71	.93
Security Expenses	.15	-
CSR Exp	1.20	.95
Consultancy Charges	.28	-
Misc Expenses	1.29	.92
Office Expenses	.00	.19
GST Late Fee	.20	.19
Printing & Stationary	.07	.04
ROC & Other Filling Fee	2.07	.88
Insurance Expenses	2.50	.47
Electricity Expenses	.22	-
Refereshment Exp	.01	-
Freight Charges	2.74	.03
Inauguration & Puja Expenses	.02	.43
GST Interst	-.01	.00
Round Off	.82	.58
Travelling & Conveyance		
	35.23	11.50

Note - 26 Contingent Liabilities & Commitments (To the Extent Not Provided for) : NIL

Note - 27 Amount of Dividend Proposed : NIL

Note - 28 Securities Made for Specific Purpose : NIL

Note - 29 The Company has used the borrowings from the bank and Financial institution for the specific purpose for which it was taken at the balance sheet date.

Note - 30 The title Deeds of the immovable properties are in the name of the company.

Note - 31 The company has not revalued it's Property Plant & Equipments (Including right to use assets) During the Financial Year.

Note - 32 The company has not revalued it's Intangible Assets During the Financial Year.

Note - 33 Loans and Advances in the nature of loans granted to Promoters, Directors, KMP and related parties

Type of Borrower	Current Period		Previous Period	
	Amount of Loans & Advances in the nature of loan outstanding	% to the total Loans & Advances in the Nature of Loans	Amount of Loans & Advances in the nature of loan outstanding	% to the total Loans & Advances in the Nature of Loans
Promoter	-	-	-	-
Directors	-	0.00%	-	0.00%
KMP's	-	-	-	-
Related Parties	-	0.00%	-	0.00%

Note - 34 The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.

Note - 35 The company does not have any borrowings against current assets, hence filing of QIS data or monthly sttement is not applicable.

Note - 36 The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

For S.Dayal Construction Pvt. Ltd.

Subhash Kumar (DIN: 01237361) (for)



For S.Dayal Construction Pvt. Ltd.

Director (DIN: 00170777)

(Director)

INSTRUCTION PRIVATE LIMITED
Financial Statements for the Year ended 31st March, 2022

- Note - 37 The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- Note - 38 The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- Note - 39 The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous year) in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

Note - 40 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

Note - 41 Expenditure & Earnings in Foreign Currencies: NIL

Particulars	31.03.2022	31.03.2021
Profit/(Loss) for the year (Rs. In Lakhs)	-24.19	14.35
<u>Number of Shares</u>	14.72	14.72
As at the commencement of the year	-	-
Issue during the year	-	-
Bought back during the year	14.72	14.72
As at end of the year (Nos.)		
<u>Earning Per Share</u>	(1.64)	0.97
Basic	(1.64)	0.97
Diluted		

Note - 43 Segment Reporting
The company single segment resulting services of renting of Ware Houses. As such there is no separate reportable segment as defined under Accounting Standard - 17 "Segment Reporting" issued by ICAI.

Note - 44 Related Party Disclosure

Name and relationship with Related Parties:

i) Subsidiary Companies	- NIL -
ii) Entities where Key Management Personnel and their relatives have great influence	
iii) Key Management Personnel, Directors and their relatives	SUBHASH KUMAR AGARWAL
	SUSHMA AGARWAL
	NITESH AGARWAL
	ISHANT AGARWAL
	ROSHAN LAL AGARWAL
	UDYANKA AGARWAL
	SNEHA AGARWAL
	DEEPAK KUMAR AGARWAL HUF
	SAVITA DEVI
	EKTA AGARWAL

For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
Director
(DIN: 03247361)
(Director)

For S. Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777)
(Director)



Note - 45 Disclosure of transactions between the Company and related parties and the status of outstanding balance as on 31st March, 2022

Particulars	(Rupees in Lakhs)			Total
	Subsidiaries	Entities where Key Management Personnel and their Relatives have significant influence	Key Management Personnel & Relatives	
Remuneration	NIL (NIL)	NIL (NIL)	31.00 -	31.00 -
Van Hiring Charges Paid	NIL (NIL)	NIL (NIL)	- -	- -
Retainership / Consultancy Fees Paid	NIL (NIL)	- -	- -	- -
Rent	NIL (NIL)	- -	- -	- -
Purchases	NIL (NIL)	- -	NIL (NIL)	- -

Note: Figures in minus represents Previous Year's amount.

Note - 46 Deferred Taxes: Consequent to AS-22 "Accounting for taxes on Income" becoming mandatory effective 1st April 2002, The Significant components and classification of deferred tax liabilities on account of timing differences are:

Particulars	Deferred Tax Liability/(Assets) As at 01.04.2021	Adjustment through Reserves	Current Year Charges/(Credit)	Deferred Tax Liability/(Assets) As at 31.03.2022
Deferred Tax Liabilities: Difference between Book & Tax depreciation	-95	-	-1.63	-2.58
Deferred Tax Assets: Difference between Book & Tax Depreciation	-	-	-	-
Deferred Tax Assets: For Gratuity	-	-	-	-
Deferred Tax Liability/(Assets) (Net)	-95	-	-1.63	-2.58

Note - 47 AS -15 Disclosure

The Entity does not makes any contribution to Employee Provident Fund, ESI as these are not applicable at present. The Entity has no obligations under these plans.

Note - 48 Ind AS Compliance not applicable to the Company therefore significant increase in Credit Risk and credit impairment exercise not done.

Note - 49 The Ratios as required by revised Schedule III is attached as an annexure to this Financial Statement.

Note - 50

"The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021 notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company

Note - 51 Directors' Remuneration Rs. 31.00 (Previous Year :- Rs. 30.00)

Note - 52 The figures have been rounded off nearest to Lakhs with two decimal places.

Note - 53 Previous Year figure have been regrouped/reclassified where ever necessary to correspond with the current year's classification/disclosure.

For S.Dayal Construction Pvt. Ltd.

Sybilsh Kewer
Director
(DIN: 03247361) (Director)

For S.Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777) (Director)



S DAYAL CONSTRUCTION PRIVATE LIMITED

Notes on Financial Statements for the Year ended 31st March, 2022

Note: 11

PROPERTY, PLANT & EQUIPMENTS & INTANGIBLE ASSETS

(i) PROPERTY, PLANT & EQUIPMENTS

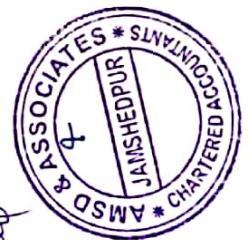
Sl. No.	Description	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		As at 01.04.2021	Addition	Sale	As on 31.03.2022	For the Year	Deductions/ Adjustments	Upto 31.03.2022	As on 31.03.2022	As on 31.03.2021
1	Land I (A & B)	98.37	-	-	98.37	-	-	-	98.37	98.37
2	Land I (C)	38.41	-	-	38.41	-	-	-	38.41	38.41
3	Land II (A & B)	64.00	-	-	64.00	-	-	-	64.00	64.00
4	Land II (C)	29.33	-	-	29.33	-	-	-	29.33	29.33
5	Land III (A)	87.50	-	-	87.50	-	-	-	87.50	87.50
6	Land III (B)	55.33	-	-	55.33	-	-	-	55.33	55.33
7	Capital (WIP) - III	608.90	350.88	970.34	-10.55	-	-	-	-10.55	608.90
8	Capital (WIP) - IV	7.73	3.40	-	11.13	-	-	-	11.13	7.73
9	Ware House Building - PH 1	189.26	-	-	189.26	14.94	-	70.08	119.19	134.13
10	Ware House Building - PH 2	476.61	12.57	-	489.18	41.33	-	132.49	356.69	385.45
11	Ware House Building - PH 3	-	970.34	-	970.34	79.81	-	79.81	890.52	-
12	Ware House Building - PH 5	155.29	.45	-	155.74	15.08	-	21.60	134.13	148.76
13	Ware House Building - PH 6	-	.41	-	.41	.01	-	.01	.40	.00
14	Motor-cars, motor-cycles...etc	7.76	-	-	7.76	2.30	-	2.40	5.36	7.66
15	CCTV Camera	-	4.60	-	4.60	.60	-	.60	4.00	-
16	Exide Battery	-	.37	-	.37	.05	-	.05	.32	-
17	UPS Battery	-	.19	-	.19	.03	-	.03	.17	-
18	Laptop	-	.34	-	.34	.16	-	.16	.18	-
19	LED TV	-	.50	-	.50	.08	-	.08	.42	-
20	Mobile Phone	-	.11	-	.11	.01	-	.01	.10	-
	Total	1818.49	1344.16	970.34	2192.32	154.40	-	307.30	1885.01	1665.59
	Previous Year	1180.94	792.83	155.29	1818.49	67.28	-	152.90	1665.59	1095.31

For S. Dayal Construction Pvt. Ltd.

Sybilus Director was Approved
(DIN: 03272300)
(Director)

For S. Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777)



(Director)

SDAYAL CONSTRUCTION PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2022

Note- 47

FINANCIAL RATIOS

The ratios as per the latest amendment to Schedule III are as below:

S No.	Ratio	Formula	Particulars		31-Mar-22		31-Mar-21		Ratio as on 31-Mar-22	Ratio as on 31-Mar-21	Variation	Reason (If variation is more than 25%)
			Numerator	Denominator	Numerator	Denominator	Numerator	Denominator				
(a)	Current Ratio	Current Assets / Current Liabilities	Current Assets = Inventories + Current Investment + Trade Receivable + Cash & Cash Equivalents + Other Current Assets + Contract Assets + Assets held for Sale	Current Liability = Short term borrowings + Trade Payables + Other financial Liability + Current tax (Liabilities) + Contract Liabilities + Provisions + Other Current Liability	55.28	322.38	50.78	200.69	0.17	0.25	-32.23%	This ratio has decreased due to increase in current liability.
(b)	Debt-Equity Ratio	Debt / Equity	Debt= long term borrowing + Short-term borrowings	Equity= Share capital + Reserve and Surplus	1281.84	342.45	1150.75	366.64	3.74	3.14	0.19	This ratio increased due to increase in Bank Loan
(c)	Debt Service Coverage Ratio	Net Operating Income / Debt Service	Net Operating Income= Net profit after taxes + Non-cash operating expenses + finance	Debt Service = Interest & Lease Payments + Principal Repayments	-24.19	55.83	14.35	21.64	-0.43	0.66	(1.65)	This ratio has Decreased due to increase in PAT.
(d)	Return on Equity Ratio	Profit after tax less pref. Dividend x 100 / Shareholder's Equity	Net Income= Net Profits after taxes - Preference Dividend	Shareholder's Equity	-24.19	204.10	14.35	204.10	-0.12	0.07	-268.61%	This ratio Decreased due to Decrease in NP Ratio

For S. Dayal Construction Pvt. Ltd.

For S. Dayal Pvt. Ltd.

Subin Director
(DIN: 03247368)
(Director)

Director
(DIN: 00170777)
(Director)



Continue....

S DAYAL CONSTRUCTION PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2022

(e)	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	Cost of Goods Sold	(Opening Inventory + Closing Inventory) / 2	.00	12.97	.00	-	-	0.00%	NA
(f)	Trade Receivables Turnover Ratio	Net Credit Sales / Average Trade Receivables	Net Credit Sales	(Opening Trade Receivables + Closing Trade Receivables) / 2	266.09	167.69	7.70	32.91	21.78	51.15%	This ratio has increased due to increase in credit sales.
(g)	Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	Net Credit Purchases	(Opening Trade Payables + Closing Trade Payables) / 2	.00	12.97	10.32	-	1.26	-100.00%	This ratio has decreased due to decrease in purchases.
(h)	Net Capital Turnover Ratio	Revenue / Average Working Capital	Revenue	Average Working Capital = Average of Current assets - Current liabilities	267.37	171.47	-108.08	-1.28	(1.59)	-19.17%	This ratio has decreased due to increase in current liability.
(i)	Net Profit Ratio	Net Profit after tax / Net Sales	Net Profit after tax	Net Sales	-24.19	14.35	167.69	-0.09	0.09	-206.26%	Net Profit of the company significantly decreased during this year
(j)	Return on Capital Employed	EBIT / Capital Employed	EBIT = Earnings before interest and taxes	Capital Employed = Total Assets - Current Liability	34.31	41.12	1516.44	0.02	0.03	-22.20%	NA
(k)	Return on Investment	Net Profit after tax / Net Investment	Net Profit after tax	Net Investment = Net Equity	-24.19	14.35	366.64	-0.07	0.04	-280.52%	This ratio decreased due to decrease in NP Ratio.

For S. Dayal Construction Pvt. Ltd.

Director
Sybilus Sh. K. (DIN: 03247361)
(Director)

For S. Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777)



S DAYAL CONSTRUCTION PRIVATE LIMITED
Annexure For the Year ended 31st March, 2022

Annexure - 1

Sl No.	Particulars	Opening WDV	Addition		Total	Depreciation		WDV As On 31/03/2022
			Up to 30/09	After 30/09		Rate	Amount	
1	LAND	3,72,93,853	-	-	3,72,93,853	0%	-	3,72,93,853
2	PLANT & MACHINERY	7,17,874	5,16,283	10,593	12,44,750	15%	1,85,918	10,58,832
3	LAPTOP AND LED TV	-	50,000	33,990	83,990	40%	26,798	57,192
4	BOOKS	-	-	-	-	60%	-	-
5	BUILDING	6,72,98,510	9,24,92,672	47,79,421	16,45,70,603	10%	1,62,18,089	14,83,52,514
6	CAPITAL WIP	7,73,000	1,79,701	1,60,329	11,13,030	0%	-	11,13,030
	Total	10,60,83,237	9,32,38,656	49,84,333	20,43,06,226		1,64,30,805	18,78,75,421

For S. Dayal Construction Pvt. Ltd.

Sy blash Kumar
(Director)

For S. Dayal Construction Pvt. Ltd.



COMPUTATION OF TOTAL INCOME

Name of Assessee	S DAYAL CONSTRUCTION PRIVATE LIMITED
Address	ROOM NO. 202, 2ND FLOOR, 33, CHITTARANJAN AVENUE, KOLKATA, WEST BENGAL, 700012
PAN	AARCS4631H
Previous Year Ended	31.03.2022
Assessment Year	2022-2023

STATEMENT OF TOTAL INCOME

INCOME FROM BUSINESS \PROFESSION

Net Profit/(Loss) as per Profit & Loss Account

(21,61,296)

Add : Inadmissible Items

Gratuity u/s 40 (A)(7)

Leave Encashment

Less: Paid during the year

Bonus

Paid during the year

Superannuation Fund

Paid during the year

Preliminary expenses written off

Add :

Depreciation as per Companies Act

1,54,40,152

1,32,78,856

Less:

Preliminary expenses u/s 35D

1,64,30,805

Depreciation as per Income Tax Act

1,64,30,805

(31,51,949)

Gross Total Income

Less: Broughtforward Losses Setoff during the year

Less: Deduction U Sec 80G

Total Income

(31,51,949)

STATEMENT OF TAXES

Tax on total Income	0.00
Tax under the MAT Provision	-
Higher of above	-
Add: Interest u/sec 234C	-
Tax Payable	-
Less: TDS	26,82,248
TCS	-
ADVANCE TAX	-
Tax Payable	(26,82,248)

Details of Loss Carried Forward to next years

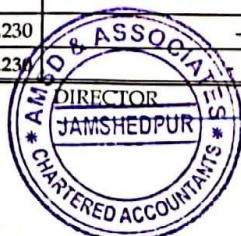
A.Y.	Nature of Losses		Set off	Carried Forward	
	Business Loss	Unabsorbed Depreciation		Business Loss	Unabsorbed Depreciation
				-	-
		-	-	-	-
Total	-	-	-	-	-

Details of MAT to next years

A.Y.	MAT	Set off	Carried Forward
2018-19	17,230	17,230	-
Total	17,230	17,230	-

For S. Dayal Construction Pvt. Ltd.

Sukhesh Kumar Agarwal
(Director)



For S. Dayal Construction Pvt. Ltd.

(Director)

DIRECTORS' REPORT

To
The Members,
Your Directors are pleased to present the seventh Annual Report and the Company's audited financial statement for the financial year ended March 31, 2022.

FINANCIAL RESULTS

The Company's financial performance, for the year ended March 31, 2022 is summarized below: -

	31 st March, 2022		31 st March, 2021	
	₹	₹	₹	₹
Profit Before Interest, Depreciation and Tax	1,88,63,835.00			1,09,09,104.00
Less: Finance Cost	55,82,978.00			21,63,747.00
Depreciation	1,54,40,152.00			67,27,578.00
Profit Before Tax	(21,59,295.00)			20,17,779.00
Less: Provision for Taxations	0.00			4,85,850.00
Less: Extra ordinary Items	2,57,570.00			96,874.00
Profit After Tax	(24,16,865.00)			14,35,055.00
Add: Profit Brought Forward	52,33,236.00			37,98,181.00
Less: Transfer from Reserves	NIL			NIL
Loss Carried Forward				
Profit Carried Forward	28,16,371.00			52,33,236.00

DIVIDEND

In view of requirements of funds and to conserve and strengthen the financial resources of the company, the directors do not recommend the payment of dividend for the year ended 31st March 2022.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

AMOUNTS TRANSFERRED TO RESERVES

Net profit of the company after provision for taxes has been transferred to profit and loss account and has been carried forward.

For S.Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
(Director)



For S.Dayal Construction Pvt. Ltd.

N
(Director)

There is no change in the nature of business during the year under review.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars relating to energy conservation, technology absorption as required to be disclosed under section 134(3) (m) of the Companies Act, 2013 read with Rule 8(3) of Companies (Accounts) Rules 2014 are not applicable to the company. Details of foreign exchange earnings and outgo, as required to be disclosed under the Act, are given here under: -

Foreign Exchange Earnings	Nil (Previous Year Rs. Nil)
Foreign Exchange Outgo	Nil (Previous Year Rs. Nil)

MATERIAL CHANGES AND COMMITMENT

No material changes and commitments have occurred after the close of the year till the date of this Report, which affect the financial position of the Company.

MEETINGS OF THE BOARD

Meetings of the Board of Directors were held during the year as against the minimum requirement of four meetings. The details of Board meetings are given below: -

Date	Board Strength	No. of Directors Present
15.06.2021	7	7
03.09.2021	7	7
27.09.2021	7	7
16.12.2021	7	7
10.03.2022	7	7

Meetings of Board held during the year and Directors' attendance

Name of Directors'	No. of Meetings attended
Anju Paras Jain	5
Subhash Kumar Agarwal	5
Sneha Agarwal	5
Nitesh Agarwal	5
Ishant Agarwal	5
Udyanka Agarwal	5
Sakshi Agarwal	5

DIRECTORS

During the year under review, there has been no fresh appointment on the board of directors of the company.

STATUTORY AUDITORS

M/s AMSD & ASSOCIATES, Chartered Accountants (Firm Reg No 016392C), has been appointed as the Statutory Auditors of the Company for a period of five years in the Annual General Meeting

held on 28.09.2019 subject to ratification of their appointment by the members at every subsequent AGM. Therefore, ratification of appointment of auditors is being sought from the members of the company at the ensuing AGM

For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
(Director)



For S. Dayal Construction Pvt. Ltd.

(Director)

AUDITORS' OBSERVATION

Notes on Accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

EMPLOYEES

There are no employees in respect of which information is required to be given in terms of the provisions of Section 197(12) of the Companies Act, 2013, read with Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

RISK MANAGEMENT POLICY

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

SHARE CAPITAL

I The Company have not issued any equity shares with differential rights/ sweat equity shares / employee stock options / bonus shares during the year under review.

II the Company has not bought back any of its securities during the year under review.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

I. Details of Subsidiaries, Joint Venture and Associate Company

The Company has no Associate Company.

II. Performance and Financial Position

Since the company has no subsidiaries/joint ventures/associates, the preparation of Consolidated Financial Statements is not applicable to the company.

CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE COMMITTEE

Considering the turnover/net worth/net profit, the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility and Governance Committee are not applicable to the company.

INTERNAL FINANCIAL CONTROLS

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

CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

Pursuant to Section 188(1) of the Companies Act 2013 read with Companies [Meetings of Board and Its Powers] Rules, 2014, all contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. During the year, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions.

LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN AND SECURITIES PROVIDED

The company has neither given any loans, nor made investments, guarantees, securities during the year under review.

EXTRACT OF ANNUAL RETURN

Extract of Annual Return of the Company is attached herewith in prescribed Form MGT 9 to this Report.

For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
(Director)



For S. Dayal Construction Pvt. Ltd.

XI
(Director)

Reporting is required in respect of deposits covered under Chapter V of the Act as the company has not accepted any deposits during the year under review.

DIRECTORS' RESPONSIBILITY STATEMENT

Your directors state that: Pursuant to Sec 134(3)(C) read with Sec 134(5) of the Act the board of directors, to the best of their knowledge and ability, confirm that: -

- i) in the preparation of the annual accounts for the year ended March 31, 2022, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- ii) they have 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 as at March 31, 2022 and of the Loss of the Company for the year ended on that date; they have taken proper and sufficient care to the best of their knowledge and ability, for the 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 fraud and other irregularities;
- iii) the annual accounts have been prepared on a going concern basis.
- iv) they have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively and
- v) they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

LITIGATIONS

No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

DISCLOSURE UNDER SEXUAL HARASMENT OF WOMEN & WORKPLACE [(PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013]

Your Directors further state that during the year under review, there were no cases filed pursuant to Section 21 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

ACKNOWLEDGEMENT

Your directors would like to express their grateful appreciation for assistance and co-operation received from the Banks, Government Authorities, Customers, Vendors and Members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services of the Executives, Staff and Workers of the Company.

For and on behalf of the Board

Place: Jamshedpur

Date:

Subhash Kumar Agarwal
(Director)

For S. Dayal Construction Pvt. Ltd.

(Director)

Subhash Kumar Agarwal
Director
(Din:03247361)



FORM NO AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

1. Details of contracts or arrangements or transactions not at Arm's length basis. NIL

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	
b)	Nature of contracts/arrangements/transaction	
c)	Duration of the contracts/arrangements/transaction	
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
e)	Justification for entering into such contracts or arrangements or transactions'	
f)	Date of approval by the Board	
g)	Amount paid as advances, if any	
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	

2. Details of contracts or arrangements or transactions at Arm's length basis. NIL

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	
b)	Nature of contracts/arrangements/transaction	
c)	Duration of the contracts/arrangements/transaction	
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
e)	Date of approval by the Board	
f)	Amount paid as advances, if any	

For S.Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
(Director)



For S.Dayal Construction Pvt. Ltd.

[Signature]
(Director)

EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR ENDED ON 31.03.2022.
[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i.	CIN	U70109WB2012PTC181388
ii.	Registration Date	07.05.2012
iii.	Name of the Company	S. DAYAL CONSTRUCTION PRIVATE LIMITED
iv.	Category/Sub-Category of the Company	PRIVATE LIMITED
v.	Address of the Registered office and contact details	202, 2 ND FLOOR, 33, CHITTARANJAN AVENUE, KOLKATA, WEST BENGAL - 700012
vi.	Whether listed company	No
vii.	Name, Address and Contact details of Registrar and Transfer Agent, if any	-----

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:-

Sr. No.	Name and Description of main products/ services	NIC Code of the Product/ service	% To total turnover of the company
1	Storage & Warehousing of Merchandise.	52109	100%
2			
3			

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES :

Sr. No.	Name And Address of The Company	CIN/GLN	Holding/ Subsidiary /Associate	% Of shares held	Applicable Section
1.					
2.					
3.					
4.					

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	Demat Physical Total	
A. Promoter	Subscribed (Director)	S. Dayal Construction Pvt. Ltd. (Director)	

Indian								
Individual/ HUF		2041000	2041000	100.00%		2041000	2041000	100.00% 0 %
b) Central Govt								
c) State Govt(s)								
d) Bodies Corp								
e) Banks / FI								
f) Any Other								
Sub-total(A)(1): -								
2) Foreign								
g) NRIs- Individuals								
h) Other- Individuals								
i) Bodies Corp.								
j) Banks / FI								
k) Any Other....								
Sub-total(A)(2): -		2041000	2041000	100.00%		2041000	2041000	100.00% 0 %
B. Public Shareholding								
1. Institutions								
a) Mutual Funds								
b) Banks / FI								
c) Central Govt								
d) State Govt(s)								
e) Venture Capital Funds								
f) Insurance Companies								
g) FIIs								
h) Foreign Venture Capital Funds								
i) Others (specify)								
Sub-total(B)(1)								
2. non- Institutions								
a) Bodies Corp. (i) Indian (ii) Overseas								
b) Individuals (i) Individual shareholders holding nominal share capital upto Rs. 1 lakh (ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh								
c) Others (Specify)								
Sub-total(B)(2)								



For S. Dayal Construction Pvt. Ltd.

Sushish Kumar Sharma
(Director)

For S. Dayal Construction Pvt. Ltd.

(Director)

Public Shareholding									
B)=(B)(1) + (B)(2)									
C. Shares held by Custodian for GDRs&ADRs									
Grand Total (A+B+C)		2041000	2041000	100.00%		2041000	2041000	100%	0 %

ii.Shareholding of Promoters

Sr. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of 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	
	SUBHASH KUMAR AGARWAL	870000	42.62%		870000	42.62%		
	Sneha Agarwal	32500	1.59%		32500	1.59%		
	Deepak Kumar Agarwal HUF	14500	0.71%		14500	0.71%		
	Ekta Agarwal	54000	2.65%		54000	2.65%		
	Savita Devi	70000	3.43%		70000	3.43%		
	Roshan Lal Agarwal	140625	6.89%		140625	6.89%		
	Sushma Agarwal	437500	21.44		437500	21.44%		
	Nitesh Agarwal	140625	6.89%		140625	6.89%		
	Udyanka Agarwal	140625	6.89%		140625	6.89%		
	Ishant Agarwal	140625	6.89%		140625	6.89%		
	Total	204100	100.00		2041000	100.00		

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

Sr. no		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% Of total shares of the company	No. of shares	% Of total shares of the company
	At the beginning of the year	2041000	100%	2041000	100%
	Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / Decrease (e.g., allotment / transfer / bonus/ sweat equity etc):				
	At the End of the year	2041000	100.00%	2041000	100.00%

V. INDEBTEDNESS

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

Secured Loans	Unsecured	Deposits	Total
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For S.Dayal Construction Pvt. Ltd.

For S.Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal

(Director)

	excluding deposits	Loans		Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	5,85,04,075.27	6,38,62,312.00		12,23,66,387.27
ii) Interest due but not paid				
iii) Interest accrued but not				
Total(i+ii+iii)	5,85,04,075.27	6,38,62,312.00		12,23,66,387.27
Change in Indebtedness during the financial year				
- Addition	3,29,48,376.35	3,07,00,000.00		6,36,48,376.35
- Reduction	1,46,94,576.67	2,84,50,000.00		4,31,44,576.67
Net Change	1,82,53,799.68	22,50,000.00		2,05,03,799.68
Indebtedness at the end of the financial year				
i) Principal Amount	7,67,57,875.68	6,61,12,312.00		14,28,70,187.68
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	7,67,57,875.68	6,61,12,312.00		14,28,70,187.68

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/WTD/ Manager			Total Amount
1.	Gross salary	Subhash Kumar Agarwal	650,000.00		650,000.00
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	Sneha Agarwal	650,000.00		650,000.00
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	Anju Paras Jain	600,000.00		600,000.00
		Sakshi Agarwal	600,000.00		600,000.00
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	Udyanka Agarwal	600,000.00		600,000.00
2.	Stock Option				
3.	Sweat Equity				
4.	Commission - as % of profit - Others, specify...				
5.	Others, please specify				
6.	Total(A)		31,00,000.00		31,00,000.00
	Ceiling as per the Act				



For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
(Director)

For S. Dayal Construction Pvt. Ltd.

(Director)

B. Remuneration to other directors:

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
	<u>Independent Directors</u> • Fee for attending board committee meetings • Commission • Others, please specify					
	Total (1)					
	<u>Other Non-Executive Directors</u> • 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/WTD

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
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.	Sweat Equity				
4.	Commission- as % of profit - others, specify...				
5.	Others, please specify				
6.	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					



For S. Dayal Construction Pvt. Ltd.

For S. Dayal Construction Pvt. Ltd.

Surbhosh Kumar Sharma
(Director)

(Director)



INDEPENDENT AUDITORS' REPORT

To,

The Members of S Dayal Construction Private Limited.

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **S Dayal Construction Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2022 and the Statement of Profit and Loss and 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** ('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, 2022, its profit and cash flow for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 thereunder, 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Other Information

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be

materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of Management and those charged with Governance for the Financial Statements

The Company's Board of Directors are 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 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.

The board of directors are 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. 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

1. The Provision of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. 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, 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) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls the company is exempt from getting an audit opinion on internal financial control.

(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

d. (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;

d. (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

d. (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

e. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(h) 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 AMSD & ASSOCIATES

Chartered Accountants

Firm Registration No. 016392C

M Moonka
(Partner)
M No. 078858
UDIN:

Place: Jamshedpur

Date:

Annexure "A" to the Independent Auditor's Report*

referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of S
Dayal Construction Private Limited of even date)

- (i) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The company is maintaining proper records showing full particulars of intangible assets;
- (b) These Property, Plant and Equipment have been physically verified by the management at reasonable intervals. According to information given to us and examined by us, no material discrepancies were noticed on such verification.
- (c) According to the information and explanation given to us, all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
- (d) The company has not revalued any of its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year on the basis of valuation by a Registered Valuer; there is no such major change of 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets.
- (e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder has been appropriately disclosed in its financial statements.
- (ii) (a) Physical verification of inventory has been conducted at reasonable intervals by the management and In our opinion, the coverage and procedure of such verification by the management is appropriate; no discrepancies of 10% or more in the aggregate for each class of inventory were noticed.
Not Applicable since no inventory held by the company.
- (b) The company does not have any working capital limits in aggregate in excess of five crore rupees at any point of time during the year, from banks or financial institutions on the basis of security of current assets. The company is not required to file quarterly returns or statements with any banks or financial institutions. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.
- (iii) The company has not made any such investments and has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year.
- (iv) According to the information and explanation given to us, company has complied with the provisions of sections 185 and 186 of the Companies Act in respect of its loans, investments, guarantees and security.
- (v) Company has not accepted any deposits or amounts which are deemed to be deposits under the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- (vii) (a) The company is regular in depositing undisputed statutory dues including Goods and Services Tax, Income-tax, value added tax, cess and any other statutory dues to the appropriate authorities and there is no such arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable.

- (b) There is no such statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute.
- (viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) (a) The company is regular in repayment of loans or other borrowings or in the payment of interest thereon to lenders.
(b) The company is not a declared willful defaulter by any bank or financial institution or other lender.
(c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained. As per the information given to us, the amount of loan has not been diverted and has been used for the intended purpose.
(d) No funds which are raised on short term basis have been utilized for long term purposes.
(e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures
(f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) No moneys has been raised by way of initial public offer or further public offer (including debt instruments) during the year.
(b) According to information and explanation given to us, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- (xi) (a) According to the information and explanation given to us, no fraud by the company or any fraud on the company has been noticed or reported during the year.
(b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government; No such report has been filed.
(c) According to the information and explanation given to us no whistle-blower complaints, has been received during the year by the company.
- (xii) Company is not a Nidhi company; accordingly, provisions of the Clause 3(xii) of the Order are not applicable to the company:
- (xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.
- (xiv) According to the information and explanations given to us, the company has no internal audit system.
- (xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.
- (xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable.
- (xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year.

- j) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable.
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.
- (xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For AMSD & ASSOCIATES
Chartered Accountants
FRN No. 016392C

M Moonka
(Partner)
M No. 078858
UDIN:

Place: Jamshedpur
Date:

Particulars	Note No.	(Rupees in Lakhs)	
		Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
(I) EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	2	204.10	204.10
(b) Reserves and surplus	3	138.35	162.54
(c) Money received against share warrants		-	-
(2) Share application money pending allotment		-	-
(3) Non-current liabilities			
(a) Long-term borrowings	4	1281.84	1150.75
(b) Deferred tax liabilities (Net)	42	1.63	-95
(c) Other Long term liabilities	5	-	-
(d) Long-term provisions	6	-	-
(4) Current liabilities			
(a) Short-term borrowings	7	-	-
(b) Trade payables:-	8	-	-
(A) Total outstanding dues of Micro Enterprises and Small Enterprises		9.12	15.87
(B) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises			
(c) Other current liabilities	9	313.26	179.96
(d) Short-term provisions	10	-	4.86
TOTAL		1948.30	1717.13

(II) ASSETS			
(1) Non-current assets			
(a) Property Plant & Equipments and Intangible Assets	11	1885.01	1665.59
(i) Property, Plant & Equipments		-	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	12	8.00	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	13	-	-
(e) Other non-current assets	14	-	.76
		1893.01	1666.35
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	15	-	-
(c) Trade receivables	16	.77	15.40
(d) Cash and Bank Balances	17	4.23	10.36
(e) Short-term loans and advances	18	50.28	25.02
(f) Other current assets		-	-
TOTAL		1948.30	1717.13

Significant Accounting Policies
Notes on Financial Statements

1
2 to 53

AS PER OUR ANNEXED REPORT OF EVEN DATE
For and on behalf of Board

For A M S D & Associates
Chartered Accountants
Firm Registration No:- 016392C

CA. Manish Moonka
Partner
Membership No. 078858
UDIN: 22078858AUIMYF372
Place :- Jamshedpur
Dated :- 05/09/22



For S. Dayal Construction Pvt. Ltd.

Director
S. Dayal (Director)

For S. Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777)

CONSTRUCTION PRIVATE LIMITED
Loss statement for the year ended 31st March 2022

Loss statement for the year ended 31st March 2022

Particulars		1,67,69,000.00	Note No.	(Rupees in Lakhs) Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
I	Revenue from operations		19	266.09	167.69
II	Other income		20	1.27	3.78
III	Total Income (I + II)			<u>267.37</u>	<u>171.47</u>
IV	Expenses:				
	Cost of materials consumed			-	-
	Purchases of Stock-in-Trade		21	-	12.97
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade		22	-	-
	Employee benefits expense		23	43.43	37.82
	Finance costs		24	55.92	21.74
	Depreciation and amortization expense		11	154.40	67.28
	Other expenses		25	35.23	11.50
	Total expenses			<u>288.98</u>	<u>151.30</u>
V	Profit before exceptional and extraordinary items and tax (III-IV)			-21.61	20.17
VI	Exceptional items			-	-
VII	Profit before extraordinary items and tax (V - VI)			-21.61	20.17
VIII	Extraordinary Items			-	.78
IX	Profit before tax (VII- VIII)			-21.61	19.39
X	Tax expense:				
	(1) Current tax			-	4.86
	(2) Deferred tax			2.58	.18
				<u>2.58</u>	<u>5.04</u>
XI	Profit (Loss) for the period from continuing operations (IX-X-XIV)			-24.19	14.35
XII	Profit/(loss) from discontinuing operations			-	-
XIII	Tax expense of discontinuing operations			-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			-	-
				<u>-24.19</u>	<u>14.35</u>
XV	Profit (Loss) for the period (XI + XIV)				
XVI	Earnings per equity share:				
	(1) Basic			(1.64)	0.97
	(2) Diluted			(1.64)	0.97

Significant Accounting Policies
Notes on Financial Statements

1
2 to 53

AS PER OUR ANNEXED REPORT OF EVEN DATE
For and on behalf of Board

For A M S D & Associates
Chartered Accountants
Firm Registration No:- 016392C

CA. Manish Moonka
Partner

Membership No. 078858

UDIN: 22078858AUMXF3727

Place :- Jamshedpur

Dated :- 05/09/22

For S. Dayal Construction Pvt. Ltd.

Director

(DIN: 03247361)

(Director)

For S. Dayal Construction Pvt. Ltd.

Director

(DIN: 00170777)

(Director)



Note: 2

SHARE CAPITAL

Authorised Share Capital:

30,00,000 Equity Shares of Rs 10/- each

300.00

300.00

Issued, Subscribed and Paid up:

20,41,000 Equity Shares of Rs 10/- each

204.10

204.10

(Previous year 14,72,495 Equity Shares of Rs 10/- each)

204.10

204.10

(i) **Terms / rights attached to Equity Shares**

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity share is entitled to one vote per share. The Company has not declared any dividend on equity shares for financial year 2021-22. In the event of liquidation of the company, the holder 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.

(ii) **Shares held by holding / ultimate holding company and / or their subsidiaries / associates**

There is no holding company in current year and previous year.

(iii) **Details of Shareholders holding more than 5% shares**

Name of the Shareholder

(a) SUBHASH KUMAR AGARWAL

(b) SUSHMA AGARWAL

(c) NITESH AGARWAL

(D) ISHANT AGARWAL

(E) ROSHAN LAL AGARWAL

(F) UDYANKA AGARWAL

No. of Shares	% held	No. of Shares	% held
8,70,000	43.00	8,70,000	43.00
4,37,500	21.00	4,37,500	21.00
1,40,625	7.00	1,40,625	7.00
1,40,625	7.00	1,40,625	7.00
1,40,625	7.00	1,40,625	7.00
1,40,625	7.00	1,40,625	7.00

(iv) **The reconciliation of the number of shares outstanding is set out below:**

Equity Shares at the beginning of the year

20,41,000

No. of Shares

20,41,000

Add: Share issued during the year

-

-

Less: Shares cancelled on buy back of Equity Shares

-

-

Equity Shares at the end of the year

20,41,000

20,41,000

(v) **Shares held by the promoters at the end of the year**

S. No.	Name of the Promoter	As at 31st March 2022		% change during the year	As At 31st March 2021	
		No of Shares	% of Total Shares		No of Shares	% of Total Shares
1	SUBHASH KUMAR AGARWAL	870000	42.63%	-	870000	42.63%
2	SUSHMA AGARWAL	437500	21.44%	-	437500	21.44%
3	NITESH AGARWAL	140625	6.89%	-	140625	6.89%
4	ISHANT AGARWAL	140625	6.89%	-	140625	6.89%
5	ROSHAN LAL AGARWAL	140625	6.89%	-	140625	6.89%
6	UDYANKA AGARWAL	140625	6.89%	-	140625	6.89%
7	SNEHA AGARWAL	32500	1.59%	-	32500	1.59%
8	DEEPAK KUMAR AGARWAL HUF	14500	0.71%	-	14500	0.71%
9	SAVITA DEVI	70000	3.43%	-	70000	3.43%
10	EKTA AGARWAL	54000	2.65%	-	54000	2.65%

For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
(DIN: 03247361) (Director)

For S. Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777) (Director)



(Rupees in Lakhs)

As at 31st March, 2022 As at 31st March, 2021

Note - 3

RESERVE AND SURPLUS

Security Premium	110.21	110.21
Capital Redemption Reserve	-	-
Profit and Loss Account		
As per last Balance Sheet	52.33	37.98
Add: Profit for the year	24.19	14.35
	28.14	52.33
Less: Appropriations (IT of Earlier Year)	-	-
	28.14	52.33
	138.35	162.54

Note - 4

LONG-TERM BORROWINGS

Secured

Kotak Bank Term Loan	393.85	512.12
Kotak Bank Term Loan (063)	226.86	-

Unsecured

Dard	65.64	85.64
Om Prakash Sahu	1.60	1.60
RBM Motors Private Limited	5.20	5.20
Subhash Agarwal	174.46	171.96
Sneha Agarwal	16.47	16.47
Sushma Agarwal	104.50	104.50
Udayanka Agarwal	86.89	86.89
Nitesh Agarwal	94.86	142.86
Subhash Kr Agarwal Huf	17.77	17.77
Rukmani Devi	5.23	5.23
Roshan Lal Agarwal	16.52	.52
Sakshi Agarwal	72.00	-
	1281.34	1150.75

Note - 5

OTHER LONG-TERM LIABILITIES

Other Long-term	-	-
-----------------	---	---

Note - 6

LONG TERM PROVISIONS

Advance for House Construction	-	-
--------------------------------	---	---

Note - 7

SHORT TERM BORROWINGS

Secured

Repayable on demand		
(A) From Banks	-	-
Channel Financing from	-	-
(Previous year CC Limit from SBI)	-	-
OD Limit with Bank	-	-

Note - 8

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	9.12	15.87
	9.12	15.87

Ageing Schedule of Trade Payable is as Below

As At March 31, 2022

Particulars	Not Due	Outstanding for the following periods from due date of payment				Total
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed Dues- MSME	-	-	-	-	-	-
Undisputed Dues- Others	-	9.12	-	-	-	9.12
Disputed Dues- MSME	-	-	-	-	-	-
Disputed Dues- Others	-	-	-	-	-	-
	-	9.12	-	-	-	9.12
Add Unbilled dues						-
Total Trade Payables						9.12



For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
Director
(DIN: 03247361)

For S. Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777)

(Rupees in Lakhs)

As at 31st March, 2022

As at 31st March, 2021

As At March 31, 2021

Particulars	Not Due	Outstanding for the following periods from due date of payment				Total
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed Dues- MSME	-	-	-	-	-	.00
Undisputed Dues- Others	-	15.87	-	-	-	15.87
Disputed Dues- MSME	-	-	-	-	-	-
Disputed Dues- Others	-	-	-	-	-	-
	-	15.87	-	-	-	15.87
Add Unbilled dues						-
Total Trade Payables						15.87

Note - 9

OTHER CURRENT LIABILITIES

Advance for House Construction	19.56	19.56
Creditors for land	19.66	38.04
Interest Payable	.11	.78
Directors Remuneration Payable	52.48	22.58
Duties and Taxes Payable	4.11	2.47
Salary Payable	3.75	5.18
Land rent Payable	-	.42
Audit fee Payable	.30	.25
Electricity Payable	.43	.14
TDS Payable	.60	4.44
Security Deposit	65.40	13.20
Current Maturity of Long Term Debt	146.86	72.92
	<u>313.26</u>	<u>179.96</u>

Note - 10

SHORT TERM PROVISIONS

Provision for Income Tax	-	4.86
	<u>-</u>	<u>4.86</u>

Note - 12

NON CURRENT INVESTMENTS

	Avg Price/NAV	No of Shares/ Units		
Investment in Gold Coins			-	-
Investments in Mutual Funds (Unquoted) (Non Trade)				
Axis Mutual Fund	67.4399	2372.3620	1.60	-
IIFL Mutual Fund	29.5734	5410.0010	1.60	-
Mirae Assets Mutual Fund	76.927	2079.7920	1.60	-
UTI Flexi Cap Fund	252.1931	634.4020	1.60	-
UTI-NIFTY INDEX FUND	115.1542	1389.3720	1.60	-
Investment in Bond (Unquoted) (Non Trade)			-	-
Investment in Shares of Unlisted Company			-	-
	0	0	-	-
			<u>8.00</u>	<u>-</u>
Aggregate Book Value of Unquoted Investments			-	-
Net Assets Value of Mutual Fund			-	-

For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
Director
(DIN: 0324736)

For S. Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777) (Director)



Note - 13

Loans & Advances to Related Party

- (a) Considered good - Secured
(b) Considered good - Unsecured

Other Loans & Advances

- (a) Considered good - Secured
(b) Considered good - Unsecured

- (c) Loans Receivables which have significant increase in Credit Risk (Refer Note 43)
(d) Credit impaired (Refer Note 43)

-	-
-	-
-	-
-	-

Note - 14

OTHER NON CURRENT ASSETS

Miscellaneous Expenditure

-	.76
-	.76
-	.76

Note - 15

INVENTORIES

Closing Stock

-	-
-	-
-	-

Note - 16

TRADE RECEIVABLES

- (a) Trade Receivables considered good - Secured
(b) Trade Receivables considered good - Unsecured
(c) Trade Receivables considered good - Doubtful

- (d) Trade Receivables which have significant increase in Credit Risk (Refer Note 43)
(e) Trade Receivables - credit impaired (Refer Note 43)

-	-
.77	15.40
-	-
-	-
.77	15.40

Ageing of Trade Receivable
As At March 31,2022

Particulars	Outstanding for the following period from the due date of Payment					Total
	Less Than 6 Month	6 Month to 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed - Considered Good	-	.77	-	-	-	.77
Undisputed - Considered Doubtful	-	-	-	-	-	-
Disputed - Considered Good	-	-	-	-	-	-
Disputed - Considered Doubtful	-	-	-	-	-	-

As At March 31,2021

Particulars	Outstanding for the following period from the due date of Payment					Total
	Less Than 6 Month	6 Month to 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed - Considered Good	-	15.40	-	-	-	15.40
Undisputed - Considered Doubtful	-	-	-	-	-	-
Disputed - Considered Good	-	-	-	-	-	-
Disputed - Considered Doubtful	-	-	-	-	-	-

For S.Dayal Construction Pvt. Ltd.

Director

(DIN: 0017561)

(Director)

For S.Dayal Construction Pvt. Ltd.

Director

(DIN: 00170772)

(Director)



(Rupees in Lakhs)

As at 31st March, 2022 As at 31st March, 2021

Note - 17

CASH AND BANK BALANCES

Cash and Cash Equivalents

(I) Balance with banks :

- In Current Account & CC/OD A/c

4.18 7.67

(II) Cheque and drafts on hand

- -

(III) Cash on hand

.05 2.69

(As Certified by the Management)

(IV) Other Bank Balances

- Term Deposit with SBI for remaining

- -

maturity of Less than 12 months

- Cumulative Fixed Deposit with HDFC Bank /Yes Bank/ ICICI Bank for remaining

- -

maturity of Less than 12 months

4.23 10.36

(i) Term Deposit with SBI, HDFC and Yes Bank is lien with bank against security for borrowings

Note - 18

SHORT TERM LOANS AND ADVANCES

(Recoverable in cash or in kind or for value to be received)

OTHERS

(a) Considered good - Secured

(b) Considered good - Unsecured

Bath Affair

11.00 -

Prepaid Interest

.03 -

Bishtu Manjhi

.10 -

Cyril Tudu

.15 -

Ozone Aircon

4.24 -

ROC Fee Refundable

- .78

Advance for Car

.25 .25

Balance with Revenue Authorities

Indirect Tax Credit Available

- -

Advance Tax & TDS (Net of provisions)

26.82 12.54

Income Tax Refund Due

7.68 11.45

(c) Loans Receivables which have significant increase in Credit Risk (Refer Note 43)

- -

(d) Credit impaired (Refer Note 43)

- -

50.28 25.02

For S. Dayal Construction Pvt. Ltd.

Director

(DIN: 03247361)

Subhash Kumar Agarwal
(Director)

For S. Dayal Construction Pvt. Ltd.

Director

(DIN: 00170777)

(Director)



(Rupees in Lakhs)

As at 31st March, 2022 As at 31st March, 2021

Note - 19

REVENUE FROM OPERATIONS

(a) Sales of Products	-	-
(b) Supply of Services	266.09	167.69
(c) Other Operating Revenues	-	-
	<u>266.09</u>	<u>167.69</u>

Note - 20

OTHER INCOME

Discount Received	.22	-
Incentive Income	.01	-
Sale of Services	-	.05
Interest on IT Refund	1.04	1.04
Liabilities Written Off	-	2.69
	<u>1.27</u>	<u>3.78</u>

Note - 21

PURCHASE OF TRADED GOODS

Purchases (Net)	-	12.97
	<u>-</u>	<u>12.97</u>

Note - 22

**CHANGE IN INVENTORIES OF FINISHED GOODS
WORK-IN-PROGRESS AND TRADED**

Inventories (at close)	-	-
Traded Goods	-	-
Shares of various companies	-	-
Inventories (at commencement)	-	-
Traded Goods	-	-
Shares of various companies	<u>-</u>	<u>-</u>

Note - 23

EMPLOYEES BENEFIT EXPENSES

Salaries, Bonus and allowances	10.60	7.34
Staff welfare expenses	1.84	.48
Directors Remuneration	31.00	30.00
	<u>43.43</u>	<u>37.82</u>

Note - 24

FINANCE COST

Bank Charge & Commission	.09	.10
Bank Interest	55.83	21.64
	<u>55.92</u>	<u>21.74</u>

For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Agrawal
Director
(DIN: 03247361)

For S. Dayal Construction Pvt. Ltd.

[Signature]
Director
(DIN: 00170777)



Note - 25

OTHER EXPENSES

Selling and administrative Overheads

Fuel Expenses	.76	.35
Accounting Charges	1.04	.73
Proportionate lease deed expenses	.76	1.11
Repair & Maintenance	18.86	.95
Audit Fees	.45	.40
Rent	1.02	1.49
Legal Fees	.06	.86
Security Expenses	.71	.93
CSR Exp	.15	-
Consultancy Charges	1.20	.95
Misc Expenses	.28	-
Office Expenses	1.29	.92
GST Late Fee	.00	.19
Printing & Stationary	.20	.19
ROC & Other Filling Fee	.07	.04
Insurance Expenses	2.07	.88
Electricity Expenses	2.50	.47
Refereshment Exp	.22	-
Freight Charges	.01	-
Inauguration & Puja Expenses	2.74	.03
GST Interst	.02	.43
Round Off	-.01	.00
Travelling & Conveyance	.82	.58
	35.23	11.50

Note - 26 Contingent Liabilities & Commitments (To the Extent Not Provided for) : NIL

Note - 27 Amount of Dividend Proposed : NIL

Note - 28 Securities Made for Specific Purpose : NIL

Note - 29 The Company has used the borrowings from the bank and Financial institution for the specific purpose for which it was taken at the balance sheet date.

Note - 30 The title Deeds of the immovable properties are in the name of the company.

Note - 31 The company has not revalued it's Property Plant & Equipments (Including right to use assets) During the Financial Year.

Note - 32 The company has not revalued it's Intangible Assets During the Financial Year.

Note - 33 Loans and Advances in the nature of loans granted to Promoters, Directors, KMP and related parties

Type of Borrower	Current Period		Previous Period	
	Amount of Loans & Advances in the nature of loan outstanding	% to the total Loans & Advances in the Nature of Loans	Amount of Loans & Advances in the nature of loan outstanding	% to the total Loans & Advances in the Nature of Loans
Promoter	-	-	-	-
Directors	-	0.00%	-	0.00%
KMP's	-	-	-	-
Related Parties	-	0.00%	-	0.00%

Note - 34 The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.

Note - 35 The company does not have any borrowings against current assets, hence filing of QIS data or monthly sttement is not applicable.

Note - 36 The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act 1956.



For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Aggarwal
(DIN: 03247364)

For S. Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777) (Director)

CONSTRUCTION PRIVATE LIMITED
Financial Statements for the Year ended 31st March, 2022

The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous year) in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

Expenditure & Earnings in Foreign Currencies: NIL

Particulars	31.03.2022	31.03.2021
Profit/(Loss) for the year (Rs. In Lakhs)	-24.19	14.35
<u>Number of Shares</u>	14.72	14.72
As at the commencement of the year	-	-
Issue during the year	-	-
Bought back during the year	14.72	14.72
As at end of the year (Nos.)	(1.64)	0.97
<u>Earning Per Share</u>	(1.64)	0.97
Basic		
Diluted		

Segment Reporting
The company single segment resulting services of renting of Ware Houses. As such there is no separate reportable segment as defined under Accounting Standard - 17 "Segment Reporting" issued by ICAI.

Related Party Disclosure
Name and relationship with Related Parties:

i) Subsidiary Companies	- NIL -
ii) Entities where Key Management Personnel and their relatives have great influence	
iii) Key Management Personnel, Directors and their relatives	SUBHASH KUMAR AGARWAL
	SUSHMA AGARWAL
	NITESH AGARWAL
	ISHANT AGARWAL
	ROSHAN LAL AGARWAL
	UDYANKA AGARWAL
	SNEHA AGARWAL
	DEEPAK KUMAR AGARWAL HUF
	SAVITA DEVI
	EKTA AGARWAL

For S. Dayal Construction Pvt. Ltd.

For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal
Director
(DIN: 03247361)

Director
(DIN: 00170777)

(Director)



Note - 45 Disclosure of transactions between the Company and related parties and the status of outstanding balance as on 31st March, 2022

Particulars	(Rupees in Lakhs)			Total
	Subsidiaries	Entities where Key Management Personnel and their Relatives have significant influence	Key Management Personnel & Relatives	
Remuneration	NIL (NIL)	NIL (NIL)	31.00 -	31.00 -
Van Hiring Charges Paid	NIL (NIL)	NIL (NIL)	- -	- -
Retainership / Consultancy Fees Paid	NIL (NIL)	- -	- -	- -
Rent	NIL (NIL)	- -	- -	- -
Purchases	NIL (NIL)	- -	NIL (NIL)	- -

Note: Figures in minus represents Previous Year's amount.

Note - 46 Deferred Taxes: Consequent to AS-22 "Accounting for taxes on Income" becoming mandatory effective 1st April 2002, The Significant components and classification of deferred tax liabilities on account of timing differences are:

Particulars	Deferred Tax Liability/(Assets) As at 01.04.2021	Adjustment through Reserves	Current Year Charges/(Credit)	Deferred Tax Liability/(Assets) As at 31.03.2022
Deferred Tax Liabilities: Difference between Book & Tax depreciation	-95	-	-1.63	-2.58
Deferred Tax Assets: Difference between Book & Tax Depreciation	-	-	-	-
Deferred Tax Assets: For Gratuity	-	-	-	-
Deferred Tax Liability/(Assets) (Net)	-95	-	-1.63	-2.58

Rs. in Lakhs Rs. In Lakhs

Note - 47 AS -15 Disclosure
The Entity does not makes any contribution to Employee Provident Fund, ESI as these are not applicable at present. The Entity has no obligations under these plans.

Note - 48 Ind AS Compliance not applicable to the Company therefore significant increase in Credit Risk and credit impairment exercise not done.

Note - 49 The Ratios as required by revised Schedule III is attached as an annexure to this Financial Statement.

Note - 50 "The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021 notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company

Note - 51 Directors' Remuneration Rs. 31.00 (Previous Year :- Rs. 30.00)

Note - 52 The figures have been rounded off nearest to Lakhs with two decimal places.

Note - 53 Previous Year figure have been regrouped/reclassified where ever necessary to correspond with the current year's classification/disclosure.

For S.Dayal Construction Pvt. Ltd.

Sudhesh Kumar Agarwal
Director
(DIN: 03147361)

For S.Dayal Construction Pvt. Ltd.

[Signature]
Director
(DIN: 00170777)



S DAYAL CONSTRUCTION PRIVATE LIMITED
Notes on Financial Statements for the Year ended 31st March, 2022

Note: 11

PROPERTY, PLANT & EQUIPMENTS & INTANGIBLE ASSETS

(i) PROPERTY, PLANT & EQUIPMENTS

SL No.	Description	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As at 01.04.2021	Addition	Sale	As on 31.03.2022	As at 01.04.2021	For the Year	Deductions/ Adjustments	Upto 31.03.2022	As on 31.03.2022	As on 31.03.2021
1	Land I (A & B)	98.37	-	-	98.37	-	-	-	-	98.37	98.37
2	Land I (C)	38.41	-	-	38.41	-	-	-	-	38.41	38.41
3	Land II (A & B)	64.00	-	-	64.00	-	-	-	-	64.00	64.00
4	Land II (C)	29.33	-	-	29.33	-	-	-	-	29.33	29.33
5	Land III (A)	87.50	-	-	87.50	-	-	-	-	87.50	87.50
6	Land III (B)	55.33	-	-	55.33	-	-	-	-	55.33	55.33
7	Capital (WIP) - III	608.90	350.88	970.34	-10.55	-	-	-	-	-10.55	608.90
8	Capital (WIP) - IV	7.73	3.40	-	11.13	-	-	-	-	11.13	7.73
9	Ware House Building - PH 1	189.26	-	-	189.26	55.13	14.94	-	70.08	119.19	134.13
10	Ware House Building - PH 2	476.61	12.57	-	489.18	91.15	41.33	-	132.49	356.69	385.45
11	Ware House Building - PH 3	-	970.34	-	970.34	-	79.81	-	79.81	890.52	-
12	Ware House Building - PH 5	155.29	.45	-	155.74	6.52	15.08	-	21.60	134.13	148.76
13	Ware House Building - PH 6	-	.41	-	.41	-	.01	-	.01	.40	.00
14	Motor-cars, motor-cycles...etc	7.76	-	-	7.76	.10	2.30	-	2.40	5.36	7.66
15	CCTV Camera	-	4.60	-	4.60	-	.60	-	.60	4.00	-
16	Exide Battery	-	.37	-	.37	-	.05	-	.05	.32	-
17	UPS Battery	-	.19	-	.19	-	.03	-	.03	.17	-
18	Laptop	-	.34	-	.34	-	.16	-	.16	.18	-
19	LED TV	-	.50	-	.50	-	.08	-	.08	.42	-
20	Mobile Phone	-	.11	-	.11	-	.01	-	.01	.10	-
	Total	1818.49	1344.16	970.34	2192.32	152.90	154.40	-	307.30	1885.01	1665.59
	Previous Year	1180.94	792.83	155.29	1818.49	85.63	67.28	-	152.90	1665.59	1095.31

For S.Dayal Construction Pvt. Ltd.

For S.Dayal Construction Pvt. Ltd.

Director

Director

Subhash (DIN: 0322761) - Jarnal
(Director)

Director
(DIN: 00170777)



S DAYAL CONSTRUCTION PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2022

Note- 47

FINANCIAL RATIOS

The ratios as per the latest amendment to Schedule III are as below:

S No.	Ratio	Formula	Particulars		31-Mar-22		31-Mar-21		Ratio as on		Variation	Reason (If variation is more than 25%)
			Numerator	Denominator	Numerator	Denominator	Numerator	Denominator	31-Mar-22	31-Mar-21		
(a)	Current Ratio	Current Assets / Current Liabilities	Current Assets = Inventories + Current Liabilities + Trade Receivable + Cash & Cash Equivalents + Other Current Assets + Contract Assets + Assets held for Sale	Current Liability = Short term borrowings + Trade Payables + Other financial Liability + Current tax (Liabilities) + Contract Liabilities + Provisions + Other Current Liability	55.28	322.38	50.78	200.69	0.17	0.25	-32.23%	This ratio has decreased due to increase in current liability.
(b)	Debt-Equity Ratio	Debt / Equity	Debt= long term borrowing + Short-term borrowings	Equity= Share capital + Reserve and Surplus	1281.84	342.45	1150.75	366.64	3.74	3.14	0.19	This ratio increased due to increase in Bank Loan
(c)	Debt Service Coverage Ratio	Net Operating Income / Debt Service	Net Operating Income= Net profit after taxes + Non-cash operating expenses + finance	Debt Service = Interest & Lease Payments + Principal Repayments	-24.19	55.83	14.35	21.64	-0.43	0.66	(1.65)	This ratio has Decreased due to increase in PAT.
(d)	Return on Equity Ratio	Profit after tax less pref. Dividend x 100 / Shareholder's Equity	Net Income= Net Profits after taxes - Preference Dividend	Shareholder's Equity	-24.19	204.10	14.35	204.10	-0.12	0.07	-268.61%	This ratio Decreased due to Decrease in NP Ratio

For S.Dayal Construction Pvt. Ltd.

For S.Dayal Construction Pvt. Ltd.

Subdirector Kanan Agrawal
(DIN: 03227101)

Director
(DIN: 00170777)



Continue...

S DAYAL CONSTRUCTION PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2022

(e)	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	Cost of Goods Sold	(Opening Inventory + Closing Inventory) / 2	.00	12.97	.00	-	-	0.00%	NA
(f)	Trade Receivables Turnover Ratio	Net Credit Sales / Average Trade Receivables	Net Credit Sales	(Opening Trade Receivables + Closing Trade Receivables) / 2	266.09	167.69	7.70	32.91	21.78	51.15%	This ratio has increased due to increase in credit sales.
(g)	Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	Net Credit Purchases	(Opening Trade Payables + Closing Trade Payables) / 2	.00	12.97	10.32	-	1.26	-100.00%	This ratio has decreased due to decrease in purchases.
(h)	Net Capital Turnover Ratio	Revenue / Average Working Capital	Revenue	Average Working Capital = Average of Current assets - Current liabilities	267.37	171.47	-108.08	-1.28	(1.59)	-19.17%	This ratio has decreased due to increase in current liability.
(i)	Net Profit Ratio	Net Profit after tax / Net Sales	Net Profit after tax	Net Sales	-24.19	14.35	167.69	-0.09	0.09	-206.26%	Net Profit of the company significantly decreased during this year
(j)	Return on Capital Employed	EBIT / Capital Employed	EBIT = Earnings before interest and taxes	Capital Employed = Total Assets - Current Liability	34.31	41.12	1516.44	0.02	0.03	-22.20%	NA
(k)	Return on Investment	Net Profit after tax / Net Investment	Net Profit after tax	Net Investment = Net Equity	-24.19	14.35	366.64	-0.07	0.04	-280.52%	This ratio decreased due to decrease in NP Ratio.

For S.Dayal Construction Pvt. Ltd.

Director,
Suby (DIN: 0323388) (Director)

For S.Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777) (Director)



S DAYAL CONSTRUCTION PRIVATE LIMITED
Annexure For the Year ended 31st March, 2022

Annexure - 1

Sl No.	Particulars	Opening WDV	Addition		Total	Depreciation		WDV As On 31/03/2022
			Up to 30/09	After 30/09		Rate	Amount	
1	LAND	3,72,93,853	-	-	3,72,93,853	0%	-	3,72,93,853
2	PLANT & MACHINERY	7,17,874	5,16,283	10,593	12,44,750	15%	1,85,918	10,58,832
3	LAPTOP AND LED TV	-	50,000	33,990	83,990	40%	26,798	57,192
4	BOOKS	-	-	-	-	60%	-	-
5	BUILDING	6,72,98,510	9,24,92,672	47,79,421	16,45,70,603	10%	1,62,18,089	14,83,52,514
6	CAPITAL WIP	7,73,000	1,79,701	1,60,329	11,13,030	0%	-	11,13,030
	Total	10,60,83,237	9,32,38,656	49,84,333	20,43,06,226		1,64,30,805	18,78,75,421

For S. Dayal Construction Pvt. Ltd.

Sybilash Kovantharam
(Director)

For S. Dayal Construction Pvt. Ltd.

[Signature]
(Director)

