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

Current Year business loss, if any

Name S DAYAL CONSTRUCTION PRIV ATE LIMITED

Address ROOM NO. 202, 2 ND FLOOR, 33, CHITTARANJAN AVENUE, KOLKATA, KOLKATA, 32-West Bengal, 91-India, 700012

Status Form Number

ITR-6

Filed u/s 139(1) Return filed on or before due date

e-Filing Acknowledgement Number 532609281250922

	•	I.	31,51,948
s	Total Income		0
details	Book Profit under MAT, where applicable	2	0
Taxable Income and Tax	Adjusted Total Income under AMT, where applicable	3	0
от в	, Net tax payable	4	0
le Inc	Interest and Fee Payable	5	0
Taxab	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
Tax Detail	Additional Tax payable u/s 115TD	10	0
49 E	Interest payable u/s 115TE	11	0
Accreted Inco	Additional Tax and interest payable	12	0
Accret	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= Verssys CA 2014.OU=Certifying Authority,O=Verssys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



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

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

 s per Income Tax Act
 1,64,30,805

 Gross Total Income
 (31,51,949)

Gross Total Income (31,51
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	Unabsorb	ed Depreciation	Business Loss	Unabsorbed Depreciation
				-	
		-	-	-	
Total	-	-	-	-	-

Details of MAT to next years

MAT	Set off	Carried Forward
17,230	17,230	
17,230	17,230	50000
		17,230 17,230

Subhash Komer Agancel

For S. Dayal Construction Pvt. Ltd.

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YAL CONSTRUCTION PRIVATE LIMITED : U70109WB2012PTC181388]

stered Office: Room No.202, 2nd Floor , 33, Chittaranjan Avenue, Kolkata-700012 , West Bengal

ione No. 9308705133, E-mail: subhashkumaragarwal@yahoo.com

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: -

2 ompany 5 marieta performance, for the year chiefe Warth 51, 2022 is summarized below.					
	31st March, 2022		31st l	31st 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		g.	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.

- Sybnash Koman Agrand

JAMSHEDPUR V.

For S. Dayal Construction Pvt. Ltd.

Mector)

RATIONS AND THE STATE OF COMPANIES AFFAIRS

re 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 auchtors being sought from the members of the company at the charge ACCMuction Pvt. Ltd.

Subhach Komer Aggrard (Director)

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ITORS' OBSERVATION

Notes on Accounts referred to in the Auditors' Report are self-explanatory and therefore do it 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.

A Social Social Social Construction Pvt. Ltd.

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DSITS

reporting is required in respect of deposits covered under Chapter V of the Act as the company is 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.

_____ Sybush to mer farmed For S. Dayal Construction Pvt. Ltd.

For and on behalf of the Board

Place: Jamshedpur

Date:

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 Ksivar Agarwal

JAMSHEDPUR G

or S. Dayal Construction Ryt. Ltd.
(Director)

FormNo.MGT-9

EXTRACTOFANNUALRETURNASONTHEFINANCIALYEARENDEDON31.03.2022. [Pursuant to section92(3)oftheCompaniesAct,2013 andrule12(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
٧.	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:-

A. Promoter

	services		% 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 ShareHolding Category of No. of Shares held at the No. of Shares held at the end of % Change Shareholders beginning of the year the year during The year Of Pors Bayaicalist Tetal Pvt. Lid % Consupction Pvt. Ltd. Shares

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ndian									
Individual/		2041000	2041000	100.00%	6	2041000	2041000	100.00%	0 %
HUF									
o) Central Govt									
c) State Govt(s)								1	
d) Bodies Corp					_				-
							-		
e) Banks / FI									
f) Any Other									
Sub-total(A)(1): -									
2) Foreign					1				
g) NRIs-		 -						+	+
		1 1			i			1	1
Individuals									-
h) Other-								1	
Individuals									
i) Bodies Corp.									
j)Banks / FI					+				
					_		-		
k) Any Other		2211222		100.000	+			1.55.555	0.00
	1	2041000	2041000	100.00%	9	2041000	2041000	100.00%	0 %
Sub-total(A)(2): -									
B. Public									
Shareholding								1	
1. Institutions					+	1	1		
					+		-		
a) Mutual Funds					-				
b) Banks / FI									
c) Central Govt									
d) State Govt(s)									
e) Venture									
Capital Funds									
f) Insurance					-	+		-	
1					1				
Companies									
g) FIIs									
h) Foreign									
Venture						1			
Capital Funds									
i) Others									
								1:	
(specify)					-	-			
Sub-total(B)(1)									
2. non-				•					
Institutions	- 1								
a) Bodies Corp.	\neg								
(i) Indian									
(ii) Overseas	\rightarrow				-	-			
b) Individuals									
					1				
(i) Individual									
shareholders								l	
holding nominal			<u> </u>						
share capital									
		1							
upto Rs. 1 lakh									
/m									
(ii) Individual									
shareholders									
holding nominal									
share capital in			1						
			1					1	
excess of Rs 1			1						
excess of Rs 1	50								
excess of Rs 1	500		-10	D				10 :: -	144
excess of Rs 1 lakh c) Others (Specify		pr S.Day	al Constructi	ion Pvt. Ltd			For S.Dayal C	nstauction Py	. Ltd.
excess of Rs 1 lakh c) Others (Specify)		pr S.Day	_	1	1	\wedge	For S.Dayal C	nstruction Py	. Ltd.
excess of Rs 1 lakh c) Others (Specify)		pr S.Day	_	1	1	\wedge	For S.Dayal Co		
excess of Rs 1 lakh c) Others (Specify	DPUI	pr S.Day	al Construct	1	1	\wedge	For S.Dayal C	enstruction Py	

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

	ii.Shareholding of Promoters							
Sr. No	Shareholder's Name		Shareholding at the beginning of the year		Shareholding at the end of the year			
INO		Degin	beginning of the year		year			
			% Of total Shares of the compaN y	%Of Shares Pledged / encumbe red to total shares	No. of Shares	% Of total Shares of the company	%Of Shares Pledged / encumbe red to total shares	% Change in share holdi ng durin g the year
	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		43750014	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.

	III. Change in Promoters Shareholding (picase speeny) in there is no enange.								
Sr.			ing at the	Cumulative Shareholding					
no		beginning	of the year		the year				
		No. of shares	% Of total	No. of shares	% Of total				
			shares of the		shares of the				
			company		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%				

٧.

 $\frac{INDEBTEDNESS}{For \, S. Dayal \, Construction \, Pvt. \, Ltd.}$

For S.Dayal Construction Pvt. Ltd.

For S.Dayal Construction Pvt. Ltd.

Indebtedness of the Company including interest outstanding accrued but not due

	excluding deposits	Loans	Indebtedness
idebtedness at the beginning of the financial year i) Principal Amount ii) Interest due but not paid iii) Interest accrued but not	5,85,04,075.27	6,38,62,312.00	12,23,66,387.27
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 - Reduction	3,29,48,376.35 1,46,94,576.67	3,07,00,000.00 2,84,50,000.00	6,36,48,376.35 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 ii) Interest due but notpaid iii) Interest accrued but not due	7,67,57,875.68	6,61,12,312.00	14,28,70,187.68
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 SI. Particulars of Remuneration Name of MD/WTD/ Manager Total No. Amount 1. Gross salary Subhash Kumar Agarwal 650,000.00 650,000.00 (a)Salary as per provisions containedinsection 17(1) of the Income-tax Act, Sneha Agarwal 650,000.00 650,000.00 1961 (b) Value of perquisites u/s Anju Paras Jain 600,000.00 600,000.00 17(2) Income-tax Act, 1961 600,000.00 Sakshi Agarwal 600,000.00 (c)Profits in lieu of salary 600,000.00 Udyanka Agarwal 600,000.00 undersection17(3) IncometaxAct,1961 2. Stock Option 3. Sweat Equity 4. Commission - as % of profit - Others, specify... 5. Others, please specify ASSIDED, OOPSON Val CONTAL AD PAR PAR 6. Total(A) Ceiling as per the Act (Director) rector)

No.	Particulars of Remuneration	Name of MD/WTD/	Total	
	Independent Directors	Manager	Amount	
	·Feeforattendingboard			
	committeemeetings			
	·Commission			
	Others, please specify			
	Total (1)			
	OtherNon-ExecutiveDirectors			
	·Feeforattendingboard			
	committeemeetings			
	·Commission			
	Others, please specify			
	Total (2)			
	Total(B) = (1+2)			
	TotalManagerialRemuneration			
	OverallCeilingaspertheAct			

C.Remuneration toKeyManagerialPersonnelOtherThan MD/Manager/WTD SI. Particularsof KeyManagerialPersonnel Remuneration no. CEO Company CFO Total Secretary 1. Grosssalary (a)Salary asper provisions contained in section17(1) of the Income-tax Act, 1961 (b)Valueof perquisitesu/s 17(2) Income-tax Act, 1961 (c)Profitsinlieuof salaryundersection 17(3) Income-tax Act,1961 2. StockOption 3. SweatEquity Commission- as% of profit 4. -others, specify... Others, please specify 5. 6. Total

VII. PENALTIES/PUNISHMENT/COMPOUNDINGOFOFFENCES: Details of Penalty/ Type Section of Brief Authority Appeal description Punishment/Compound made. If the [RD /NCLT/Court] companies ing fees imposed any (give Act details) A. Company Penalty Punishment Compounding B. Directors Penalty Punishment Compounding C.OtherOfficersInDefault Penalty O For S. Dayal Co For S. Daya Construction Pvt. Ltd. CompoundusgEDPUR Cy bhall knowed Aganua (Director) TEREDACCO

LSD & ASSOCIATES artered Accountants



THIRD FLOOR, SILVER CAGE MALL (East)

10, DIAGONAL ROAD, BISTUPUR, JAMSHEDPUR – 831 001. JHARKHAND. Phone: 2320124, 9835105049

E-mail: camoonka@gmail.com

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 $S\Lambda$ 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

terially misstated. If, based on the work we have performed, we conclude that there is a material isstatement 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 sclosures, 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,

"Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend

- Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or d. (ii) The management has represented, that, to the best of its knowledge and belief, other than as
- nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) d. (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances 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.

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. (h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in

For AMSD & ASSOCIATES

Firm Registration No. 016392C Chartered Accountants

Place: Jamshedpur

M No. 078858 (Partner) M Moonka

Date:

26/50/20

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

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

- (i) (a) (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.

- 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: 0510912

1			(Rupees in Lakhs)			
/	Particulars	Note No.	Figures as at the end of the current reporting	Figures as at the end of the previous		
0	EQUITY AND LIABILITIES	-	period	reporting period		
(1)	Shareholders' funds	the last the let when a charge & come	COLUMN TO SERVICE STREET, STRE	The second section is the second		
	(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		- 0.42	15.87		
	(B) Total outstanding dues of creditors other than Micro		9.12	15.87		
	Enterprises and Small Enterprises		212.2/	179.96		
	(c) Other current liabilities	9	313.26	4.86		
	(d) Short-term provisions	10		1717.13		
	TOTAL		1948.30	1717.13		
(11)	ASSETS					
(1)	Non-current assets					
	(a) Property Plant & Equipments and Intagible Assets	11		4//5 50		
	(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	-	76		
	(e) Other non-current assets	14 -	1893.01	.76 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	-	4040.80	4717.12		
	TOTAL	-	1948.30	1717.13		
Significa	ant Accounting Policies	1				
Notes on	Financial Statements	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

For S.Dayal Construction Pvt. Ltd.

Sybhach Kumay H

Director (Director) (DIN: 03247361) ASSOC

JAMSHEDPUR

ERED ACC

For S. Dayal Construction Pvt. Ltd.

(DIN: 00170777)

CA. Manish Moonka

Partner

Membership No. 078858

UDIN: 22078858AUIMXF3727
Place: Jamshedpur
Dated: 05/09/12

1	statement for the year ended 31st March 2022			(Rupees i	n Lakhs)
	Particulars	1,67,69,000.00	Note No.	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
11	Other income		20	1.27	3.78
111	Total Income (I + II)			267.37	171.47
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			288.98	151.30
\mathbf{v}	Profit before exceptional and				20.17
	extraordinary items			-21.61	20.17
	and tax (III-IV)				
VI	Exceptional items				
VII	Profit before extraordinary items and tax			-21.61	20.17
	(V - VI)			-21.61	.78
VIII	Extraordinary Items			-21.61	19.39
IX	Profit before tax (VII- VIII)			-21.61	19.59
x	Tax expense:				4.86
	(1) Current tax			2.58	.18
	(2) Deferred tax			2.58	5.04

Significant Accounting Policies Notes on Financial Statements

(1) Basic

(2) Diluted

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

XI

XII

XIII

XIV

XV

XVI

Membership No. 078858

UDIN: 22018858 AUIMXF3727

Profit (Loss) for the period from

continuing operations (IX-X-XIV)

operations (after tax) (XII-XIII)

Earnings per equity share:

Profit (Loss) for the period (XI + XIV)

Profit/(loss) from discontinuing operations

Tax expense of discontinuing operations Profit/(loss) from Discontinuing

Place: Jamshedpur Dated: 05/09/21 For S. Dayal Construction Pvt. Ltd.

Subjector Kulver Agarval

For S.Dayal Construction Pvt. Ltd.

2.58

-24.19

-24.19

(1.64)

(1.64)

5.04

14.35

14.35

0.97

0.97

Director
(DIN: 00170777)

Director)



		(Rupees i	n Lakhs)
		As at 31st March,2022	As at 31st March, 2021
Aote: 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 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	No. of Shares % held		% 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: Equity Shares at the beginning of the year	No. of Shares 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

		As at 31st M	larch 2022		As At 31st March 2021	
S. No	Name of the Promoter	No of Shares	% of Total Shares	% change during the year	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%	- 1	32500	1.59%
8	DEEPAK KUMAR AGARWAL HUF	14500	0.71%	- 1	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 Conver Person

For S. Dayal Construction Pvt. Ltd.

Director (DIN: 00170777)

pirector)



/						(Rupees i	
	mente a lora service a milanta	-	- Lander	range of the later of the		As at 31st March,2022	As at 31st March, 2021
Note - 3	PECERAL AND CURRING						
	RESERVE AND SURPLUS Security Premium					110.21	110.2
	Capital Redemption Reserve					-	
	Profit and Loss Account					52.33	37.9
	As per last Balance Sheet					-24.19	14.3
	Add: Profit for the year					28.14	52.33
	Less: Appropriations (IT of Earlier Yea	r)				-	
	cess. Appropriations (11 of carner rea	-,				28.14	52.33
						138.35	162.54
lote - 4	LONG-TERM BORROWINGS						
	Secured_					393.85	512.12
	Kotak Bank Term Loan					226.86	-
	Kotak Bank Term Loan (063)					220.00	
	Unsecured					65.64	85.6
	Darcl Om Prakash Sahu					1.60	1.60
	RBM Motors Private Limited					5.20	5.20 171.96
	Subhash Agarwal					174.46	16.47
	Sneha Agarwal					16.47 104.50	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	.52
	Roshan Lal Agarwal Sakshi Agarwal					72.00	1150.73
	-					1281.84	1130.75
Note - 5	OTHER LONG -TERM LIABILITIES	i					
	Other Long -term					-	
Note - 6	LONG TERM PROVISIONS						
	Advance for House Costruction						-
Note - 7							
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 ente	erprises and sm	all enterprise	'S		9.12	15.87
	(b) total outstanding dues of creditors	other than micr	o enterprises	and small enterprises		7.12	20.07
						9.12	15.87
	Ageing Schedule of Trade Payable is	as Below					
	As At March 31,2022		Ou	tstanding for the following	periods from du	e date of payment	
	Particulars	Not Due	Less than 1				Total
	TO U. A. I.D MCME	-	Year -	1-2 Years	2-3 Years	More than 3 years	-
	Undisputed Dues- MSME	 	9.12		-	-	9.12
	Undisputed Dues- Others	 	-	-			
	Disputed Dues- MSME			-	-	-	-
	Disputed Dues- Others	<u> </u>	9.12		-		9.12
	Add Unbilled door	-	9.12				
	Total Trade Laz Olo 14	-					9.12

(Director)

Director (DIN: 03247361)

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(DIN: 00170777)

Director)

Note - 9

Note - 10

Note - 12

ial Statements for the Year ended 31s	t March,202	2					
						(Rupees i	n Lakhs)
						As at 31st March,2022	As at 31st March,2021
As At March 31,2021			tstanding for the fol	1	andada from di	us date of payment	
	Not Due	Less than 1	tstanding for the fol	lowing	perious from u	de date of payment	Total
Particulars	Not Due	Year	1-2 Years		2-3 Years	More than 3 years	
Undiameted Duce MSME		-				-	.00
Undisputed Dues- MSME Undisputed Dues- Others		15.87		-	-	-	15.87
Disputed Dues- MSME		-		-	•	-	
Disputed Dues- Others	-			-	-	-	- 15.07
Disputeu Dues- Others	-	15.87		-	-	-	15.87
Add Unbilled dues							15.87
Total Trade Payables							15.67
OTHER CURRENT LIABILITIES						19.56	19.56
Advance for House Construction						19.66	38.04
Creditors for land						.11	.78
Interest Payable						52.48	22.58
Directors Remuneration Payable						4.11	2.47
Duties and Taxes Payable						3.75	5.18
Salary Payable						50	.42
Land rent Payable						.30	.25
Audit fee Payable						.43	.14
Electricity Payable						.60	4.44
TDS Payable						65.40	13.20
Security Deposit						146.86	72.92
Current Maturity of Long Term Debi	t					140.00	
						313.26	179.96
					,		
SHORT TERM PROVISIONS							
Provision for Income Tax						-	4.86
Provision for Income Tax							
						•	4.86
NON CURRENT INVESTMENTS			Avg Price/NAV		No of Shares/	Units	-
Investment in Gold Coins	1						
Investments in Mutual Funds (Unquoted	d) (Non Trade	:)	67.4200		2372.3620	1.60	
Axis Mutual Fund			67.4399 29.5734		5410.0010	1.60	n=
IIFL Mutual Fund			76.927		2079.7920	1.60	-
Mirae Assets Mutual Fund			252.1931		634.4020	1.60	, -
UTI Flexi Cap Fund			115.1542		1389.3720	1.60	-
UTI-NIFTY INDEX FUND			115.1542		1507.5720	2.00	
D. L. G. L. C. L. A. Olea Te	ada)						
Investment in Bond (Unquoted) (Non Tra	adej						-
CIL Vistad Compa							
Investment in Shares of Unlisted Compa	пу			0	0	-	1-
					-	8.00	
					•		
Aggregate Book Value of Unquoted Inve	stments						•
Net Assets Value of Mutual Fund						-	

For S.Dayal Construction Pvt. Ltd.

DPUR SES

Cul Director (Director)

For S. Dayal Construction Pvt. Ltd.

Director (DIN: 00170777)

00170777) \ \pirector)

1		(Rupees in La					
	and the second second	Martine Tollies	and discount of			As at 31st March,2022	As at 31st March,202
ote - 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 signi	ficant increase	e in Credit Ri	sk (Refer Note 43)		-	-
	(d) Credit impaired (Refer Note 43)					•	-
ote - 14	OTHER NON CURRENT ASSETS						
	Miscellaneous Expenditure					-	
ote - 15	INVENTORIES						
						-	-
	Closing Stock						
							•
ote - 16							
	TRADE RECEIVABLES						
	(a) Trade Receivables considered good	Secured				-	15.4
	(b) Trade Receivables considered good	- Unsecured				.77	15.
	(c) Trade Receivables considered good -	Doubtful					
	(d) Trade Receivables which have signif	icant increase	in Credit Ris	k (Refer Note 43)			-
	(e) Trade Receivables - credit impaired (A (Lieux Freie)		-	-
	(e) Hade necessables electron-parent		,				
						.77	15.4
	Ai (Tar.i. PiLi.						
	Ageing of Trade Receivable As At March 31,2022						
		0	utstanding fo	or the following period f	rom the due da	te of Payment	
	Particulars		6 Month to			14. 00 4 1200 5 00 1000	Total
		Month	1 Year	1-2 Years	2-3 Years	More than 3 years	
	Undisputed - Considered Good	<u> </u>	.77	-	-	-	7
	Undisputed - Considered Doubtful	-	-	*		-	-
	Disputed - Considered Good	-	-	-	-	-	
	Disputed - Considered Doubtful	74	-	•	-	-	-

Ac	A 4	March	31.2021
13	M	Maici	31.2021

AS AT WARLET STANDER	0	Outstanding for the following period from the due date of Payment						
Particulars	Less Than 6		1		2-3 Years	More than 3 years	Total	
	Month	1 Year	1-2 Years		2-3 rears	More than 5 years		
Undisputed - Considered Good		15.40		•	-		15.40	
Undisputed - Considered Doubtful		-		-	-	-	-	
Disputed - Considered Good	-	-		-	-		•	
Disputed - Considered Doubtful	-	•		-	•	-	-	

For S.Dayal Construction Pvt. Ltd.

For S. Dayal Construction Pvt. Ltd.

Director (DIN: 00170777)

Qirector)

Director

ASSOCIATION & SUPERED ACCOMMEN

/		(Rupees i	n Lakhs)
		As at 31st March,2022	As at 31st March,2021
Note - 17			
	CASH AND BANK BALANCES		
	Cash and Cash Equivalents		
	(1) Balance with banks :	4.18	7.67
	'- In Current Account & CC/OD A/c	4.10	
	(II) Chqeue and drafts on hand	.05	2.69
	(III) Cash on hand	.05	2.07
	(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
		4.23	70.00
(i)	Term Deposit with SBI, HDFC and Yes Bank is lien with bank against security for borrowings		
Note - 18	CHORT TERM CANC AND ADVANCES		
	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	- 70
	ROC Fee Refundable	-	.78
	Advance for Car	.25	.25
	Balance with Revenue Authorities		
	Indirect Tax Credit Available	-	12.54
	Advance Tax & TDS (Net of provisions)	26.82	
	Income Tax Refund Due	7.68	11.45
	Credit Pick (Refer Note 43)	-	-
	(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 Modificators were Agental (DIN: 03247\$Birector) For S. Dayal Construction Pvt. Ltd.

Director
(DIN: 00170777) irector



		(Rupees in Lakh	
	the second of the second or the second or the second of the second of the second or th	As at 31st March, 2022 As at	31st March,20
lote - 19			
1016 - 13	REVENUE FROM OPERATIONS		
(a)	Sales of Products		
	Supply of Services	266.09	167
	Other Operating Revenues		-
127	ome opening nevenues		
		266.09	167
ote - 20			
	OTHER INCOME		
	Discount Received	.22	-
	Incentive Income	.01	-
	Sale of Services	•	
	Interest on IT Refund	1.04	1.
	Liabilities Written Off	-	2
	Labilities Whiteit Off		
		1.27	3.
lote - 21			
	PURCHASE OF TRADED GOODS		10
	Purchases (Net)	-	12.
	•		
			12.
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		-
	Section of the control of the contr		
ote - 23			
	EMPLOYEES BENEFIT EXPENSES	10.60	7.3
	Salaries, Bonus and allowances	10.60	.4
	Staff welfare expenses .	1.84	
	Directors Remuneration	31.00	30.0
		43.43	37.8
		43.43	37.0
ote - 24			
	FINANCE COST	22	4.
	Bank Charge & Commission	.09	.10
	Bank Interest	55.83	21.64
		55.92	21.74

For S.Dayal Construction Pvt. Ltd.

Sybhash Kowar Hagniral

For S.Dayal Construction Pvt. Ltd.

Director (DIN: 0017077

Diector

Note - 25

(Rupees	in	Lakhs)	

OTHER EXPENSESSelling and administrative Overheads.76Fuel Expenses1.04Accounting Charges.76Proportionate lease deed expenses18.86Repair & Maintenance.45	.35 .73 1.11 .95 .40 1.49
Selling and administrative Overheads.76Fuel Expenses1.04Accounting Charges.76Proportionate lease deed expenses18.86	.73 1.11 .95 .40
Selling and administrative Overheads.76Fuel Expenses1.04Accounting Charges.76Proportionate lease deed expenses18.86	.73 1.11 .95 .40
Fuel Expenses 1.04 Accounting Charges	.73 1.11 .95 .40
Fuel Expenses 1.04 Accounting Charges .76 Proportionate lease deed expenses 18.86	1.11 .95 .40 1.49
Accounting Charges .76 Proportionate lease deed expenses .18.86	.95 .40 1.49
	.40 1.49
	1.49
Audit Fees 1.02	.86
Rent .06	
Legal Fees .71	.93
Security Expenses .15	-
CSR Exp	.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
Inaugration & Puja Expenses .02	.43
GST Interst01	.00
Round Off .82	.58
Travelling & Conveyance	44.50
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

		Current Period	Previous Period	
Type of Borrower	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
- 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.

NSTRUCTION PRIVATE LIMITED ancial Statements for the Year ended 31st March,2022

- te 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

Note - 42 Disclosure of Earnings Per Share

Disclosure of Earnings Per Share	31.03.2022	31.03.2021
Particulars	-24.19	14.35
Profit/(Loss) for the year (Rs. In Lakhs)		17.54
Number of Shares	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.)		
Earning Per Share	(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 in 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:

Name and relationship with Related Par	ties:
i) Subsidiary Companies	- NIL -
ii) Entities where Key Management	
Personnel and their relatives have great	
influence	
	ACADWAI
iii) Key Management Personnel,	SUBHASH KUMAR AGARWAL
Directors and their relatives	SUSHMA AGARWAL
	NITESH AGARWAL
	ISHANT AGARWAL
•	ROSHAN LAL AGARWAL
	UDYANKA AGARWAL
	SNEHA AGARWAL DEEPAK KUMAR AGARWAL HUF
	SAVITA DEVI
Enr S Davat	EKTA AGARWAL

For S. Dayal Constitution Pvt. Ltd. Director

(DIN: 00170)

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

		(Rupees in Lak	ns)	
Particulars	Subsidiaries	Entities where Key Management Personnel and their Relatives have significant influence	Key Management Personnel & Relatives	Total
Remuneration	NIL (NIL)	NIL (NIL)	31.00	31.0
Van Hiring Charges Paid	NIL (NIL)	NIL (NIL)		
Retainership / Consultancy Fees Paid	NIL (NIL)	-	-	
Rent	NIL (NIL)	-	- NIL	
Purchases	NIL (NIL)		(NIL)	

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/(A ssets) As at 01.04.2021		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	-	_	-	<u> </u>
Deferred Tax Assets: For Gratuity Deferred Tax Liability/(Assets) (Net)	95	-	-1.63	-2.58

AS -15 Disclosure Note - 47

Rs. in Lakhs

Rs. In Lakhs

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.
- "The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021 notified under the Note - 50 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.

Sylvash Komen teganica (DIN: 03247361) (Director)

For S.Dayal Construction Pvt. Ltd.

(DIN: 00170777)

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

Note: 11
PROFERTY, PLANT & EQUIPMENTS & INTANGIBLE ASSETS
(i) PROFERTY, PLANT & EQUIPMENTS

SI.			GROSS BLOCK	8			DEPRECIATION	IATION		NET RIOCK	LOCK	
Š	Description	As at	Addition	Sale	Ason	Asat	For the	Deductions/	Unto	Ason	Ason	
		01.04.2021			31.03.2022	01.04.2021	Year	Adjustments	31.03.2022	31.03.2022	31.03.2021	
											1	
	Land I (A & B)	98.37	•		98.37		,,	,	,	98.37	98.37	
	Land I (C)	38.41	•	,	38.41	,	•		,	38.41	38 41	
-	Land II (A & B)	64 00			00 10			Le		11:00		
_		00.10	•		04.00	•		•	,	64.00	64.00	
		29.33			29.33	,	•	ï	,	29.33	29.33	
	Land III (A)	87.50	•	•	87.50	•	•	,	•	87.50		
9	Land III (B)	55.33	•		55.33	٠		•	1	55.33		
	Capital (WIP) - III	908.90	350.88	970.34	-10.55	•	•	•	•	10 55	00 007	
	VI (OTAL) ENTRE	1								CC:01-		
		1.73	3.40		11.13	•	•	•	7	11.13	7.73	
	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	1	132.49	356.69	385.45	
	Ware House Building - PH 3	•	970.34	•	970.34	•	79.81	,	79.81			
	Ware House Building - PH 5	155.29	.45		155.74	6.52	15.08	1	21.60		148.76	
	Ware House Building - PH 6		.41	•	.41	•	10.	•	.01	.40		
	14 Motor-cars, motor-cyclesetc	7.76	•		7.76	.10	2.30	•	2.40	5.36	7.66	
	15 CCTV Camera	•	4.60		4.60	•	.60	•	09.		•	
	16 Exide Battery	•	.37		37	•	.05	•	.05	.32		
	17 UPS Battery		.19		.19	•	.03	•	.03	.17	٠	
	18 Laptop	•	.34		.34	•	.16	•	.16	.18	•	
	19 LED TV	•	.50		.50	1	80.	•	80.	.42	1	
_	20 Mobile Phone	•	11.	•	.11	•	.01	'	.01	.10	٠	
	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	
\dagger											1	

For S.Dayal Construction Put. Ltd.
For S.Da

(Birector)

(Birector)

(Birector)

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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:

_		_	_		_				_			-				_				_	_	_	_	_	_
and organ of motiviness 31) moses a	NedSOII (11 VALIDALIOI 15 MOLE INDIE	-32.23% This ratio has decreased due to	increase in current liablity.									This ratio increased due to	increase in Bank Loan			(1.65) This ratio has Decreased due to	increase in PAT.				-268.61% This ratio Decreased due to	Decrease in NP Ratio			
	Variation	-32.23%										0.19				(1.65)					-268.61%				
Ratio as on	31-Mar-21	0.25		1	3			Y.			9	3.14			-	99.0				ď	20'0				4
Ratio as on	31-Mar-22	0.17										3.74				-0.43					-0.12				
31-Mar-21	Numerator Denominator	200.69										366.64				21.64					204.10				
31-M	Numerator	50.78										1150.75				14.35					14.35				
7	Denominator	322.38										342.45				55.83					204.10				
31-Mar-22	Numerator	55.28										1281.84				-24.19					24.19				
Particulars	Denominator	Current Liability =	Short term	Payables + Other	financial Liability+	Current tax	(Liabilities) +	Contract Liabilities+	Provisions + Other	Current Liability		Equity= Share	capital + Reserve	and Surplus		Debt Service =	Interest & Lease	after taxes + Non- Payments + Principal	Repayments		Shareholder's Equity				
Parti	Numerator		Inventories +	ent +	Trade Receivable + financial Liability+	Cash & Cash	Equivalents +	Other Current	Assets + Contract	Assets + Assets	held for Sale	Debt= long term	borrowing + Short- capital + Reserve	term borrowings		Net Operating Net Operating	Income / Debt Income= Net profit Interest & Lease	after taxes + Non-	cash operating	expenses + finance	Profit after tax Net Income= Net	Profits after taxes	 Preference 	Dividend	
	Formula	Current Ratio Current Assets / Current Assets =	Current									Debt / Equity				Net Operating	Income / Debt	Service			Profit after tax	less pref.	Dividend x 100 - Preference	/ Shareholder's Dividend	Equity
	S No. Ratio	Current Ratio										Debt-Equity	Ratio			Debt Service	Coverage	Ratio			Return on	Equity Ratio			
	s No	<u>e</u>										(p)				<u> </u>					(P)				

For S. Dayal Construction Pyt. Ltd.

Sylvactor Construction Pyt. Ltd.

Sylvactor Construction Pyt. Ltd.

(Director)

or S.Da

Director (DIN: 00170777)

Continue....

S DAYAL CONSTRUCTION PRIVATE LIMITED

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

				1		
NA	51.15% This ratio has increased due to increase in credit sales.	-100.00% This ratio has decreased due to decrease in purchases.	-19.17% This ratio has decreased due to increase in current liablity.	-206.26% Net Profit of the company significantly decreased during this year	NA	-280.52% This ratio decreased due to decrease in NP Ratio.
0.00% NA	51.15%	-100.00%	-19.17%	-206.26%	-22.20% NA	-280.52%
	21.78	1.26	(1.59)	0.09	0.03	0.04
No.		F 9 9	- 8			,
1	32.91		-1.28	-0.09	0.02	-0.07
00:	7.70	10.32	-108.08	167.69	1516.44	366.64
12.97	167.69	12.97	171.47	14.35	41.12	14.35
00.	80.8	12.49	-208.50	266.09	1625.92	342.45
00°	266.09	00.	. 267.37	-24.19	34.31	-24.19
(Opening Inventory +	(Opening Trade Receivables + Closing Trade Receivables) /2	(Opening Trade Payables + Closing Trade Payables) /2	Average Working Capital= Average of Current assets - Current liabilities	Net Sales	Capital Employed= Total Assets - Current Liability	Net Profit after Net Profit after tax Net Investment= Net tax / Net Equity Investment
of Goods		Net Credit Purchases	Revenue	Net Profit after Net Profit after tax Net Sales tax / Net Sales	EBIT / Capital EBIT= Earnings Capital Emple Employed before interest and Total Assets - taxes Current Liabi	Net Profit after tax
Cost of Goods Cost of Goods Sold / Average Sold Inventory	Net Credit Sales / Average Trade Receivables	Net Credit Purchases / Average Trade Payables	Revenue / Average Working Capital	Net Profit after tax / Net Sales	EBIT / Capital Employed	Net Profit after tax / Net Investment
Inventory Turnover Ratio	Trade Receivables Turnover Ratio	Trade Payables Turnover Ratio	Net Capital Turnover Ratio	Net Profit Ratio	Return on Capital Employed	Return on Investment
(e)	()	(g)	()	(9)	Ó	(K)

Director (DIN: 00170777)

For S. Dayal Construction Pvt. Ltd.

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

Annexure - 1

CI							
	Opening	Addition	uc	Total		Depreciation	WDV ASOn
No.	WDV	Up to 30/09	After 30/09		Rate	Amount	31/03/2022
1 LAND	3,72,93,853	1	•	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	•	20,000	33,990	83.990	40%	26.798	57,192
4 BOOKS	•	•	•	•	%09	•	•
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 P.

For S.Dayal Construction Pvt. Ltd.



COMPUTATION OF TOTAL INCOME

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

STATEMENT OF TOTAL INCOME

STATEMENT OF TOTAL	-	
INCOME FROM BUSINESS \PROFESSION		(21 (1 20()
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
Depreciation to personal formation of the pe		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		-
Tax Tayable		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 Fo	rward
	Business Loss	Unabsorb	ed Depreciation	Business Loss	Unabsorbed Depreciation
				-	
		-	-	-	-
Total	-	-	-	-	

Details of MAT to next years

Less: TDS

A.Y.	MAT	Set off	Carried Forward
2018-19	17,230	17,230	ASSO -
Total For S Daval Construct	17,230	17,230	O PI
1010.000	1	//3	DIRECTOR July

_ caproco (Director)

DIRECTOR 111 DAMSHEDPUR

For S.Dayal Construction Pvt. Ltd.

(Diffector)

26,82,248

AL CONSTRUCTION PRIVATE LIMITED (U70109WB2012PTC181388)

stered Office: Room No.202, 2nd Floor, 33, Chittaranjan Avenue, Kolkata-700012, West Bengal

none No. 9308705133, E-mail: subhashkumaragarwal@yahoo.com

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: -

	31st March, 2022		31st 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.

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For S. Dayal Construction Pvt. Ltd.

Difector

ATIONS AND THE STATE OF COMPANIES AFFAIRS

re 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: -

of four meetings. The details	Date Board Strength No. of Directors Present									
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 he being sought from the members of the company at the ensuing AGM.

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TORS' OBSERVATION

Notes on Accounts referred to in the Auditors' Report are self-explanatory and therefore do a 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.

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Directo

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eporting is required in respect of deposits covered under Chapter V of the Act as the company is 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: -

- 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;
- they have selected such accounting policies and applied them consistently and made ii) 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;
- the annual accounts have been prepared on a going concern basis.
- 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
- 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

For S. Dayal Construction Pvt. Ltd.

Subhash Kumar Agarwal Director (Din:03247361)

Place. S. Janished purtion Pvt. Ltd. Sybhash Kungar

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.

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For S. Dayal Construction Pvt. Ltd.

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FormNo.MGT-9

EXTRACTOFANNUALRETURNASONTHEFINANCIALYEARENDEDON31.03.2022. [Pursuant to section92(3)oftheCompaniesAct,2013 andrule12(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 ShareHolding

Category of	No. of Shares held at the No. of Shares held at the end of	% Change
Shareholders	beginning of the year the year	during
		The
	& ASSOC.	year
	Deo RhiysjebCon Blotalion Pvt.%td. Of Dem Physical Total S.Day 1990ns (Note)	Pvt. Ltd.
	at Kowsharesur Jamshedpur of Countriesur	Ac.
A. Promoter	(Director)	Y
	FORED ACCOUNT	(irector)

1									
dian									T
Individual/		2041000	2041000	100.00%		2041000	2041000	100.00%	0 %
AUF								-50.5070	
) Central Govt									
) State Govt(s)					1				
) Bodies Corp									
e) Banks / FI					1				
) Any Other					+	-		-	
T Ally Other					 				
Sub-total(A)(1): -									
2) Foreign					1				
) NRIs-					1	-			
Individuals									
n) Other-									
Índividuals									
) Bodies Corp.									
)Banks / FI									
() Any Other									
		2041000	2041000	100.00%		2041000	2041000	100.00%	0 %
Sub-total(A)(2): -									
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									
(i) Individual shareholders									
holding nominal									
share capital									
upto Rs. 1 lakh									
(ii) Individual									
shareholders									
holding nominal							5		
share capital in									
excess of Rs 1									
lakh	do	1							
) Others	700	8		ation Dut 14	4				D. 1 1 4 4
(Specify)		Im For S.D.	ayal Constru	tion PVI. LI	u. A		For S. Daya	Constituction	PVI. LIa.
1 A LANG	HEDPU	RESUL	ush kou	made has	(/ /)
1 Janier		1211 SUM	WENT LOW	ا المالية وبسي	7		- 1	1 1	•
Sub-total(B)(2)		15		Wirecto	F1			1.4	rector)

Public areholding β)=(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

	ii.Shareholding o				T = 1 11		-1-611-	
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 compaN Y	%Of Shares Pledged / encumbe red to total shares	No. of Shares	% Of total Shares of the company	%Of Shares Pledged / encumbe red to total shares	% Change in share holdi ng durin g the year
	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		43750014	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		Company of the second of the s	ling at the of the year	Cumulative Shareholding during the year		
110		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%	

٧.	INDESTEDNESS				_	
	150	For S. Dayal Const	ruction Pvt. Ltd.	For	Dayal Construction P	vt. Ltd.
Ind	ebterness of the C			tanding/accru	ed but not age	
for	pa me AMSHEDPUR "	Subush 1	comen tons	Jel)		1
	[]	SecuredLoans	Unsecured	Deposits	Total (F)	rector)
	Tro with		~		1	

	excluding deposits	Loans	Indebtedness
ndebtedness at the beginning of the financial year i) Principal Amount ii) Interest due but not paid iii) Interest accrued but not	5,85,04,075.27	6,38,62,312.00	12,23,66,387.27
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 - Reduction		3,07,00,000.00 2,84,50,000.00	6,36,48,376.35 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 ii) Interest due but notpaid iii) Interest accrued but not due	7,67,57,875.68	6,61,12,312.00	14,28,70,187.68
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-tip	me	Directors and	or M	lanager
SI.	Particulars of Remuneration	Name of MD/W	TD/	Manager		Total
No.						Amount
1.	Gross salary	Subhash Kumar Agarwal		650,000.00		650,000.00
	(a)Salary as per provisions containedinsection17(1) of the Income-tax Act, 1961	Sneha Agarwal		650,000.00		650,000.00
	(b)Value of perquisites u/s	Anju Paras Jain		600,000.00		600,000.00
	17(2) Income-tax Act, 1961	Sakshi Agarwal		600,000.00		600,000.00
	(c)Profits in lieu of salary undersection17(3) IncometaxAct,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) S For	S.Dayal Construction Pv	+ 1 +	31,00,000.00		31,00,000.00
	Ceiling as per the Act m	Subhach Kujuan A		A For S.D	ayal Co	Instruction Pvt. Ltd
	TO ACCOUNT	(Direc				(Prector)

B. Remuneration to other directors:

اکر	Particulars of Remuneration	Name of MD/WTD/	Total
/No.		Manager	Amount
	Independent Directors		
	 Feeforattendingboard 		
	committeemeetings		
	·Commission		
	·Others, please specify		
	Total (1)		
	OtherNon-ExecutiveDirectors		
	 Feeforattendingboard 		
	committeemeetings		
	·Commission		
	 Others, please specify 		
	Total (2)		
	Total(B) = (1+2)		
	TotalManagerialRemuneration		
	OverallCeilingaspertheAct		

	C.Remuneration tokeyManagerialPer	<u>sonnelOther</u>	Than MD/Man	ager/WID	
SI.	Particularsof		KeyManagerialF	Personnel	·
no.	Remuneration				
		CEO	Company Secretary	CFO	Total
1.	Grosssalary (a)Salary asper provisions contained in section17(1) of the Income-tax Act,1961 (b)Valueof perquisitesu/s 17(2) Income-tax Act,1961 (c)Profitsinlieuof salaryundersection 17(3) Income-tax Act,1961				
2.	StockOption				
3.	SweatEquity				
4.	Commission- as% of profit -others, specify				
5.	Others, please specify				
6	Total				

VII. PENALTIE	S/PUNISHM	IENT/COMPO	DUNDINGOFOFFENCES:		
Туре	Section of	Brief	Details of Penalty/	Authority	Appeal
	the	description	Punishment/Compound	[RD	made. If
	companies		ing fees imposed	/NCLT/Court]	any
	Act				(give
					details)
A. Company					
Penalty					
Punishment					
Compounding					
B. Directors					
Penalty					
Punishment					
Compounding					
C.OtherOfficersinDe	sault.				
Penalty //S	CA F	0.0	Fac	.Dayal Constructio	n Dyt I td
Punishment	Amil roi	S.Dayar Constr	uction Pvt. Ltd.	.Dayar constructed	n VI. Etc.
Compounding	EDPUR C		ever Aggran		
CHARLES OF THE PARTY OF THE PAR	Tour Her	10.101.01	(Director)	N	Diector)

ASD & ASSOCIATES Partered Accountants



THIRD FLOOR, SILVER CAGE MALL (East)

10, DIAGONAL ROAD, BISTUPUR, JAMSHEDPUR – 831 001. JHARKHAND.

Phone: 2320124, 9835105049 E-mail: camoonka@gmail.com

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

terially misstated. If, based on the work we have performed, we conclude that there is a material isstatement 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

- 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 control. financial
- (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,

rinvest 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 Λccountants
Firm Registration No. 016392C

M Moonka (Partner) M No. 078858 UDIN:

Place: Jamshedpur

Date:

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

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

- (i) (a) (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.

- 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 Figures as at the end of the current reporting period	n Lakhs) Figures as at the end of the previous reporting period
0	EQUITY AND LIABILITIES	The same of the sa	name simon della recommenda	A STATE OF THE PARTY OF
(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		1281.84	1150.75
	(a) Long-term borrowings	4	1.63	95
	(b) Deferred tax liabilities (Net)	42	1.05	.,,
	(c) Other Long term liabilities	5	-	_
	(d) Long-term provisions	6	-	
(4)	Current liabilities	7		_
	(a) Short-term borrowings	7 8		
	(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	9	313.26	179.96
	(c) Other current liabilities	10	-	4.86
	(d) Short-term provisions TOTAL	-	1948.30	1717.13
				- Control of the Cont
(11)	ASSETS Non-current assets	the wind the constitution to	Name to the American State of the American S	
(1)	(a) Property Plant & Equipments and Intagible 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	1893.01	.76 1666.35
(2)	Current assets			
	(a) Current investments		·-	-
	(b) Inventories	15	1	15.40
	(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		1948.30	1717.13
	TOTAL		1940.50	1/1/.13
Signific	cant Accounting Policies	1		

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

For S. Dayal Construction Pvt. Ltd.

CA. Manish Moonka

Partner

Membership No. 078858

UDIN: 22078858AUINXF3 Place: Jamshedpur

Dated: 05/09/22

Starts barreles Kolman Agga log (Director) For S. Daxal Construction Pvt. Ltd.

Director (DIN: 00170777)

pirector)

CONSTRUCTION PRIVATE LIMITED

1000	tatement for the year ended 31st March 2022	·		(Rupees i	n Lakhs)
	Particulars	1,67,69,000.00	Note No.	Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
1	Revenue from operations		19	266.09	167.69
11	Other income		20	1.27	3.78
111	Total Income (1 + 11)			267.37	171.47
IV	Expenses:				
	Cost of materials consumed		•		12.97
	Purchases of Stock-in-Trade		21	-	12.77
	Changes in inventories of finished goods		22		-
	work-in-progress and Stock-in-Trade		23	43.43	37.82
	Employee benefits expense		24	55.9 2	21.74
	Finance costs		11	154.40	67.28
	Depreciation and amortization expense		25	35.23	11.50
	Other expenses				151.30
	Total expenses			288.98	151.30
v	Profit before exceptional and extraordinary items			-21.61	20.17
	and tax (III-IV)			-	
V					
VI				-21.61	20.17
1711	(V - VI) Extraordinary Items				.78
VIII				-21.61	19.39
x	Tax expense:			_	4.86
	(1) Current tax			2.58	.18
	(2) Deferred tax			2.58	5.04
XI	Profit (Loss) for the period from			-24.19	14.35
	continuing operations (IX-X-XIV)			-	-
XII				-	-
XIII	and the state of t				
XIV	operations (after tax) (XII-XIII)			-	-

Significant Accounting Policies Notes on Financial Statements

(1) Basic

(2) Diluted

XVI

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

or o. Dayar Construction Fyt. Ltd.

CA. Manish Moonka Partner Membership No. 078858

UDIN: 22078858AUIMXF3727

Profit (Loss) for the period (XI + XIV)

Earnings per equity share:

Place: Jamshedpur Dated: 05/09/22 Director
Ly bhank ostazoner hagnin

For S. DayaLegistip Lon Pvt. Ltd.

-24.19

(1.64)

(1.64)

Director (DIN: 00170777)

(rector)

14.35

0.97

0.97

(F	ďu	pees	in	Lal	khs)
14	۱u	Pecs			1110

A DOLLAR BEAUTIFUL OF THE PARTY	As at 31st March, 2022	As at 31st March,2021
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

Terms / rights attached to Equity Shares (i)

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 of equity shares held by the shareholders.

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

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

Details of Shareholders holding more than 5% shares	No. of Share	s % held	No. of Share	s % held
Name of the Shareholder	8,70,000	43.00	8,70,000	43.00
(a) SUBHASH KUMAR AGARWAL	4,37,500	21.00	4,37,500	21.00
(b) SUSHMA AGARWAL	1,40,625	7.00	1,40,625	7.00
(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	1,40,023		-,,	

(iv)

The reconciliation of the number of shares outstanding is set out below: Equity Shares at the beginning of the year	No. of Shares 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

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

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

For S. Dayal Construction Pvt. Ltd.

CUboluraish Kalmy Agar (DIN: 03247361) (Director)

For S. Dayal Construction Pvt. Ltd.

Director

(DIN: 00170777)

RESERVE AND SURTLUS Security Premium Capital Referention Reserve Profit and Less Account As per last Bildnare Sheet Add. Profit for the year Alse Profit and Less Account As per last Bildnare Sheet Add. Profit for the year As per last Bildnare Sheet Add. Profit for the year Less Appropriations (IT of Earlier Year) Less Appropriations (IT of Earlier Year) 28.14 32. Long-TERM BORROWINGS Secured. Koak Bara Term Loan Koak Ba							(Rupees in I	akhs)
RESENTA AND SURTH US 1102 1101	greaters a gray	promote and the contract of the sections	e, water to the	STATE OF THE PARTY	PROPERTY AND			is at 31st March, 2021
RESENTA AND SURTH US 1102 1101	ste - 3							
Capital Redemption Receive	R'	ESERVE AND SURPLUS						
Capital Receives Section Secti	S	ecurity Premium					110.21	110.2
A per last Balance Sheet	C	apital Redemption Reserve					-	
Add Profit for the year 24.19	P	rofit and Loss Account						
Less: Appropriations (IT of Earlier Year) Less: Appropriations (IT of Earlier Year) Less: Appropriations (IT of Earlier Year) Long-TERM BORROWINGS Secured South Rank Term Loan Kotak Bank Term Loan (68) Unsecured Dard 16,60 16,60 16,60 174,66 174,66 174,66 174,65 174,65 174,65 174,65 174,65 174,65 174,65 174,65 174,65 174,65 174,65 174,75 174,77 174,77 174,77 174,77 174,77 174,77 174,77 174,77 174,77 174,77 174,77 174,77 174,77 174,77 174,70 175,70	A	As per last Balance Sheet						37.98
Less Appropriations (IT of Earlier Year) 22,14 32,	1	Add: Profit for the year						14.35
Less Appropriations (11 of Latiner Teat) 28,14 32,								52.33
Secured Secu	1	Less: Appropriations (11 of Earlier Year)						52.33
LONG-TERM BORROWINGS Secured S							138.35	162.54
SECURED STABLE	Note - 4							
Kotak Bank Term Loan (605) 228.86								
Kotak Bank Term Loan (063)							393.85	512.12
Unsecured							226.86	-
Darc 1.60								
Com Prakash Sahu								85.64
RRM Motor Private Limited 174.66 174.65								1.60
Subhash Agarwal 174-16								5.20
Sneha Agarwal 104.50 104.55 104								171.96
Sushma Agarwal Se 5.99 Se 5.89 Se 5.90 Nitesh Agarwal Se 5.99 142.8 Nitesh Agarwal Se 5.90 142.8 Nitesh Agarwal Se 5.20 5.2								16.47
Udaymka Agarwal 94.86 142.8 Nitesh Agarwal 94.86 142.8 Nitesh Agarwal 94.86 142.8 Nitesh Agarwal 94.86 142.8 Subbash Kr Agarwal 145.2 5.2 5.2 5.2 Rosban Lal Agarwal 72.00 72.								
Nitesh Agarwal 17.70 17.77 17.								
Subhash Kr Agarwal Huf S.23 S.23 S.25 Roshan Lal Agarwal T.200 T								
Rukmari Devi 15.52 5.5 2.5								
Roshan Lal Agarwal 72.00								.52
Note - 5 OTHER LONG - TERM LIABILITIES								.52
Other Long -term						-		1150.75
LONG TERM PROVISIONS Advance for House Costruction 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 Ageing Schedule of Trade Payable is as Below As At March 31,2022 Particulars Not Due Undisputed Dues- MSME Undisputed Dues- MSME Undisputed Dues- Others 9,12 Total Total Disputed Dues- Others 9,12	Note					,		-
LONG TERM PROVISIONS Advance for House Costruction 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 Ageing Schedule of Trade Payable is as Below As At March 31,2022 Particulars Not Due Undisputed Dues- MSME Undisputed Dues- MSME Undisputed Dues- Others 9,12 Total Total Disputed Dues- Others 9,12								
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 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 9.12 15.8 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	Note - b	LONG TERM PROVISIONS						
SHORT TERM BORROWINGS Secured		Advance for House Costruction						
SHORT TERM BORROWINGS Secured						4	· -	
Repayable on demand (A) From Banks Channel Financing from (Previous year CC Limit from SBI) OD Limit with Bank 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 15.8 Ageing Schedule of Trade Payable is as Below As Af March 31,2022 Particulars Not Due Outstanding for the following periods from due date of payment Year 1-2 Years 2-3 Years More than 3 years Undisputed Dues- MSME	Note - 7	SHORT TERM BORROWINGS						
(A) From Banks Channel Financing from (Previous year CC Limit from SBI) OD Limit with Bank 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 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 9.12 15.8 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 Less than 1 Year 1-2 Years 2-3 Years More than 3 years Undisputed Dues- MSME		Secured						
(A) From Banks Channel Financing from (Previous year CC Limit from SBI) OD Limit with Bank 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 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 9.12 15.8 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 Less than 1 Year 1-2 Years 2-3 Years More than 3 years Undisputed Dues- MSME		Repayable on demand						
Channel Financing from (Previous year CC Limit from SBI) OD Limit with Bank 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 15.8 Ageing Schedule of Trade Payable is as Below As At March 31,2022 Particulars Not Due Dustanding for the following periods from due date of payment Less than 1 Year 1-2 Years 2-3 Years More than 3 years Undisputed Dues- MSME 9.12 Disputed Dues- MSME 9.12 Disputed Dues- Others - 9.12 9.12 Disputed Dues- Others - 9.12 9.12								
Comparison of the following periods from due date of payment Total							-	-
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 15.8 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 Particulars Not Due Less than 1 Year 1-2 Years 2-3 Years More than 3 years Undisputed Dues- MSME								
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 15.8 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 Less than 1 Year 1-2 Years 2-3 Years More than 3 years Undisputed Dues- MSME								-
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 15.8 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 Less than 1 Year 1-2 Years 2-3 Years More than 3 years Undisputed Dues- MSME								-
(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 15.8 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 Less than 1 Year 1-2 Years 2-3 Years More than 3 years Undisputed Dues- MSME	Note - 8							
(b) total outstanding dues of creditors other than micro enterprises and small enterprises 9.12 15.8 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 Less than 1 Year 1-2 Years 2-3 Years More than 3 years Undisputed Dues- MSME 9.12 Disputed Dues- MSME 9.12 Disputed Dues- Others - 9.12								
9.12 15.8		(a) total outstanding dues of micro enter	prises and sm	nall enterprise	s			45.05
Ageing Schedule of Trade Payable is as Below As At March 31,2022 Outstanding for the following periods from due date of payment Total		(b) total outstanding dues of creditors of	her than micr	o enterprises	and small enterprises		9.12	15.87
Ageing Schedule of Trade Payable is as Below As At March 31,2022 Outstanding for the following periods from due date of payment Total							0.12	15 97
Particulars		Ageing Schedule of Trade Payable is a	s Below				9,12	13.07
Particulars			1000					
Vear 1-2 Years 2-3 Years More than 3 years				Ou	tstanding for the following	periods from du	ue date of payment	
Year 1-2 Years 2-3 Years More than 3 years Undisputed Dues- MSME - - - - - 9.12 - - 9.12 - - 9.12 - - - 9.12 - - - - 9.12 -		Particulars	Not Due	Less than 1				Total
Undisputed Dues- MSME - - - - - - 9.12 - - 9.12 - - 9.12 - - 9.12 - - - 9.12 -					1-2 Years	2-3 Years	More than 3 years	
Undisputed Dues- Others		Undisputed Dues MCME	-	-				-
Disputed Dues- Others			-					9.12
Disputed Dues- MSME			-					
Disputed Dues-Others 9.12 9.1		Disputed Dues- MSME	· ·	-		-		
7		Disputed Dues- Others			•	· ·	,	
				9.12		-	-	9.12

For S.Dayal Construction Pvt. Ltd.

Add Unbilled dues

PIERED ACC

Director (Director

For S. Dayal Construction Pvt. Ltd.

/ N

Director (DIN: 00170777)

Plector)

(Rupees	in	Lakhs)
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As at 31st March,2022	As at 31st March, 2021
-----------------------	------------------------

As	At	March	n 31	.2021

		Ou	tstanding for the	following	periods from du	e date of payment	
Particulars	Not Due	Less than 1 Year	1-2 Years		2-3 Years	More than 3 years	Total
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 19.56 19.56 Advance for House Construction 19.66 38.04 Creditors for land 19.66 38.04 Interest Payable .11 .78 Directors Remuneration Payable 52.48 22.58 Duties and Taxes 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
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 30 .25 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
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 3.75 5.18 Salary Payable - .42 Land rent Payable - .42 Audit fee Payable .30 .25 Electricity Payable .43 .14 TDS Payable .60 4.44 TDS Payable .540 13.20	Security Deposit		
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 3.75 5.18 Salary Payable - .42 Land rent Payable - .42 Audit fee Payable .30 .25 Electricity Payable .43 .14 Electricity Payable .60 .444	•		
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	• •		4.44
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 Land rent Payable - .25	B	.43	.14
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 42 42	·	.30	.25
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 55.18 25.18 25.18		•	.42
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		3.75	5.18
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	
Advance for House Construction 19.56 19.56 Creditors for land 19.66 38.04 Interest Payable .11 .78	Directors Remuneration Payable		
Advance for House Construction 19.56 19.56 Creditors for land 19.66 38.04	Interest Payable		
Advance for House Construction 19.56 19.56	Creditors for land		
10.56 19.56	Advance for House Construction		
	OTHER CURRENT LIABILITIES	19.56	19.56

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	-
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

8.00

Aggregate Book Value of Unquoted Investments Net Assets Value of Mutual Fund

For S. Dayal Construction Pvt. Ltd.

SUBMA Director and Agran

For S. Dayal Construction Pvt. Ltd.

(DIN: 001X0X7)

(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 .76 Miscellaneous Expenditure .76 Note - 15 INVENTORIES Closing Stock Note - 16 TRADE RECEIVABLES (a) Trade Receivables considered good - Secured 15.40 (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) 15.40 .77 Ageing of Trade Receivable As At March 31,2022 Outstanding for the following period from the due date of Payment Total Less Than 6 6 Month to **Particulars** 2-3 Years More than 3 years 1 Year 1-2 Years Month .77 Undisputed - Considered Good Undisputed - Considered Doubtful Disputed - Considered Good Disputed - Considered Doubtful As At March 31,2021 Outstanding for the following period from the due date of Payment

For S. Day	al	Construction	Pvt. Ltd.

Month

Particulars

Undisputed - Considered Good

Undisputed - Considered Doubtful Disputed - Considered Good Disputed - Considered Doubtful

Director

Cy bugsh (Director)

Less Than 6 6 Month to

1 Year

15.40

1-2 Years

For S. Dayal Const uction Pvt. Ltd.

More than 3 years

2-3 Years

Director (DIN: 001X07

(irector)

Total

15.40

(Rupees in Lakhs)

	(Rupees in La	khs)
	As at 31st March,2022 As	at 31st March,202
te - 17		
CASH AND BANK BALANCES		
Cash and Cash Equivalents		
(I) Balance with banks:		_
'- In Current Account & CC/OD A/c	4.18	7.6
(II) Chqeue and drafts on hand	-	-
(III) Cash on hand	.05	2.6
(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		
maturity of Less than 12 months	4.23	10.30
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 Prepaid Interest Bishtu Manjhi	11.00 .03 .10	
Cyril Tudu	4.24	-
Ozone Aircon	-	.78
ROC Fee Refundable	.25	.25
Advance for Car		
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
	30.20	23.0.

For S. Dayal Construction Pvt. Ltd.

Director

Subhash Kolum Herrical

Subhash Kolum Herrical

(Director)

For S. Dayal Construction Pvt. Ltd.

(DIN: 00170

(thrector)

REVENUE FROM OPERATIONS	Financia		(Rupees i	n Lakhs)
Sales of Products 266.09 167	/			As at 31st March,2021
(a) Sales of Products (b) Supply of Services (c) Other Operating Revenues 266.09	The second second	The second secon	The second secon	
Sales of Products 266.09 167	10			
(a) Sales of Products (b) Supply of Services (c) Other Operating Revenues 266.09	Note - 19	EVENUE FROM OPERATIONS		_
(b) Supply of Services (c) Other Operating Revenues 266.09			244.00	167.69
(c) Other Operating Revenues 266.09 167 Note - 20			200.09	-
Note - 20 OTHER INCOME 22	(c) O	ther Operating Revenues		
Note - 20 OTHER INCOME			266.09	167.69
Discount Received			20000	
Discount Received 1.0 1.	Note - 20			
Incentive Income Sale of Services 1.04 1.11 Interest on IT Refund	9	<u>OTHER INCOME</u>	.22	-
Sale of Services 1.04 1.05 Interest on IT Refund			.01	· -
Interest on IT Refund Liabilities Written Off 127				.05
Note - 21 PURCHASE OF TRADED GOODS 12.5			1.04	1.04
Note - 21 PURCHASE OF TRADED GOODS 12.5				2.69
Note - 21 PURCHASE OF TRADED GOODS Purchases (Net) 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 Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at commencement) Traded Goods Shares of various companies Inventories (at close) Traded Goods Tr		Liabilities Written Off		3.78
PURCHASE OF TRADED GOODS 12.5 Purchases (Net) - 12.5 Note - 22 CHANGE IN INVENTORIES OF FINISHED GOODS			1.27	3.76
PURCHASE OF TRADED GOODS 12.5 Purchases (Net) - 12.5 Note - 22 CHANGE IN INVENTORIES OF FINISHED GOODS				
PURCHASE OF TRADED GOODS 12.5 Purchases (Net) - 12.5 Note - 22 CHANGE IN INVENTORIES OF FINISHED GOODS	Note - 21			
Note - 22 CHANGE IN INVENTORIES OF FINISHED GOODS WORK-IN-PROGRESS AND TRADED	Note - 21	PURCHASE OF TRADED GOODS		12.97
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				
CHANGE IN INVENTORIES OF FINISHED GOODS WORK-IN-PROGRESS AND TRADED				12.97
CHANGE IN INVENTORIES OF FINISHED GOODS WORK-IN-PROGRESS AND TRADED				
CHANGE IN INVENTORIES OF FINISHED GOODS WORK-IN-PROGRESS AND TRADED		-		
WORK-IN-PROGRESS AND TRADED Inventories (at close) - - - -	Note - 22	CHANGE IN INVENTORIES OF FINISHED GOODS		
Inventories (at close) Traded Goods		WORK-IN-PROGRESS AND TRADED		
Inventories (at commencement)		Inventories (at close)	÷	-
Inventories (at commencement)			•	-
Traded Goods		Shares of various companies		
Traded Goods		Inventories (at commencement)	_	-
Note - 23 EMPLOYEES BENEFIT EXPENSES Salaries, Bonus and allowances Staff welfare expenses Directors Remuneration Note - 24 FINANCE COST Bank Charge & Commission 10.60 7. 31.00 30. 30. 31.00 30.		Traded Goods	-	<u> </u>
EMPLOYEES BENEFIT EXPENSES 10.60 7.5		Shares of various companies		
EMPLOYEES BENEFIT EXPENSES 10.60 7.5				
EMPLOYEES BENEFIT EXPENSES 10.60 7.5	Note 22	1		
Salaries, Bonus and allowances 1.84	Note - 23	EMPLOYEES BENEFIT EXPENSES	10.60	7.34
Staff welfare expenses 31.00 30.1 Directors Remuneration 43.43 37.1 Note - 24				.48
13.43 37.				30.00
Note - 24 FINANCE COST Rank Charge & Commission .09		Directors Remuneration		
FINANCE COST Bank Charge & Commission .09			43.43	37.82
FINANCE COST Bank Charge & Commission .09				
Rank Charge & Commission	Note - 24			
Dank Charge & Commussion			.09	.10
Park Interest 55.83 21.			55.83	21.64
55.92 21.		PHILE THE PARTY AND ADDRESS OF THE PARTY AND A	55.92	21.74

For S. Dayal Construction Pvt. Ltd.

Director (DIN: 03247361)

For S. Dayal Construction Pvt. Ltd.

Director

(Director) (DIN: 001707X

		in Lakhs)
	As at 31st March,2022	As at 31st March, 202
The second series are a series and series are a series ar		
OTHER EXPENSES		
Selling and administrative Overheads	.76	.3
Fuel Expenses	1.04	.7
Accounting Charges	.76	1.1
Proportionate lease deed expenses	18.86	.99
Repair & Maintenance	.45	.40
Audit Fees	1.02	1.49
	.06	.86
Rent	.00	.93
Legal Fees	.15	_
Security Expenses	1.20	.95
CSR Exp	.28	-
Consultancy Charges	1.29	.92
Misc Expenses	.00	.19
Office Expenses	.20	.19
GST Late Fee	.07	.04
Printing & Stationary	2.07	.88
ROC & Other Filling Fee	2.50	.47
Insurance Expenses	.22	-
Electricity Expenses	.01	-
Refereshment Exp	2.74	.03
Freight Charges	.02	.43
Inaugration & Puja Expenses	01	.00
GST Interst	.82	.58
Round Off		
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 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

Loans and Advances in the Farmer		2 A Remind	Previous	
Type of Borrower	Amount of Loans & Advances in the nature of loan outstanding	Current Period % 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		0.00%	-	0.00%
Directors		-		-
KMP's		0.00%		0.00%
Related Parties	•			

- 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
- 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.

RUCTION PRIVATE LIMITED 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.

- 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

14010			
	Disclosure of Earnings Per Share	31.03.2022	31.03.2021
	Particulars	-24.19	14.35
	Profit/(Loss) for the year (Rs. In Lakhs)	14.72	14.72
	Number of Shares	14.72	
	As at the commencement of the year		-
	Issue during the year	14.72	14.72
	Bought back during the year	****	
	As at end of the year (Nos.)	(1.64)	0.97
	Earning Per Share	(1.64)	0.97
	Basic	``	
	Diluted		

Note - 43 Segment Reporting

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

Note - 44 Related Party Disclosure

Related Party Disclosure	tion:
Name and relationship with Related 2 and	- NIL -
Companies	AUS
sa subore Key Management	
Personnel and their relatives have great	
influence	
	SUBHASH KUMAR AGARWAL
iii) Key Management Personnel,	SUSHMA AGARWAL
Directors and their relatives	NITESH AGARWAL
	ISHANT AGARWAL
	ROSHAN LAL AGARWAL
	UDYANKA AGARWAL
	CNEHA AGARWAL
1	DEEPAK KUMAR AGARWAL HUF
	SAVITA DEVI
- 0.D	EKTA AGARWALon Pyt. Ltd. For S.

S. Daval Construction Pvt. Ltd.

(Director)



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

		(Rupees in Lak	hs)	m. s.t
Particulars -	Subsidiaries	Entities where Key Management Personnel and their Relatives have significant influence	Key Management Personnel & Relatives	Total
Remuneration	NIL (NIL)	NIL (NIL)	31.00	31.0
Van Hiring Charges Paid	NIL (NIL)	NIL (NIL)		
Retainership / Consultancy Fees Paid	NIL (NIL)		-	
Rent	NIL (NIL)		- NIL	
Purchases	NIL (NIL)	-	(NIL)	

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:

classification of deferred tax liabilities or	account or a		Current Year Charges/(Credit)	Deferred Tax
Particulars	Deferred	Adustment	Current Year Charges/(Creative	Liability/(Assets) As
Particulais	Tax	through		at 31.03.2022
	Liability/(A	Reserves		
	ssets) As at			
	01.04.2021			
Deferred Tax Liabilities:	0.5		-1.63	-2.58
Difference between Book & Tax	95	_		
depreciation				
Deferred Tax Assets:	1 1		-	_
Difference between Book & Tax	-	_		
Depreciation			-	-2.58
Deferred Tax Assets: For Gratuity			-1.63	-2.58
Deferred Tax Liability/(Assets) (Net)	95		Rs. in Lakhs	Rs. In Lakhs

Note - 47

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.
- "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 - 50
- 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.

For S. Dayal Construction Pvt. Ltd.

Subjector Agar Director (DIN: 032473605CDT)

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

PROPERTY, PLANT & EQUIPMENTS & INTANGIBLE (i) PROPERTY, PLANT & EQUIPMENTS

Note: 11

Description As at 01.04.2021 1 & B b	As B) As B) As an overption <				20019 35045	è						(Rupees in Lakhs)	hs)	
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(A) 98.37 . . 98.37 	18 B) 98.37					1	31.03.2022	01.04.2021	Year	Adjustments	31.03.2022	31.03.2022	31.03.2021	
5) 38,41 98,37 98,37 A & B) 64,00 64,00 98,37 98,37 C) 64,00 64,00 98,31 98,37 98,37 C) 64,00 64,00 98,33 98,33 98,37 98,37 C) 64,00 64,00 98,33 98,33 98,32 98,37 98,30 (B) 55,33 98,32 98,33 98,33 98,33 98,30 98,33 98,30 98,33 98,30 98,33 98,30 98,33 98,30 98,33	1.1. 1892.b.	5	I (A & B)	98.37										
A & B () 64,00 . 38,41 .	A & B b b c c c c c c c c c c c c c c c c c	5	(5) 1	38 41	•		98.37	•	•	,	į.	98.37	98.37	
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(b) 55.33 - 55.33 - 55.33 - - 55.33 WIP) - III 608.90 350.88 970.34 -10.55 - - - -10.55 - -10.55 - - -10.55 - - -10.55 - - -10.55 - - - -10.55 - - - -10.55 - - - - -10.55 - <t< td=""><td>(4) 55.33 5.5.33 5.5.33 5.5.33 6.08.90 350.88 970.34 -10.55 -<td>2 7</td><td>(A) III</td><td>87.50</td><td>•</td><td>•</td><td>87.50</td><td>•</td><td>'</td><td>•</td><td>٠</td><td>87 50</td><td>87 50</td><td></td></td></t<>	(4) 55.33 5.5.33 5.5.33 5.5.33 6.08.90 350.88 970.34 -10.55 - <td>2 7</td> <td>(A) III</td> <td>87.50</td> <td>•</td> <td>•</td> <td>87.50</td> <td>•</td> <td>'</td> <td>•</td> <td>٠</td> <td>87 50</td> <td>87 50</td> <td></td>	2 7	(A) III	87.50	•	•	87.50	•	'	•	٠	87 50	87 50	
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WIP) - IV T773 3.40 - 11.13 - - -10.55 6.55.13 14.94 - - -10.55 6.55.13 14.94 - - -10.55 6.55.13 14.94 - </td <td>WIP) - IV Ty3 3.40 - 11.13 - - -10.55 6.51 14.94 - - -10.55 6.51 14.94 - - -10.55 6.52 55.13 14.94 -</td> <td>ğ</td> <td>ial (WIP) - III</td> <td>608.90</td> <td>350.88</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	WIP) - IV Ty3 3.40 - 11.13 - - -10.55 6.51 14.94 - - -10.55 6.51 14.94 - - -10.55 6.52 55.13 14.94 -	ğ	ial (WIP) - III	608.90	350.88									
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1180.94 792.83 155.29 1818.49 85.63 67.28 - 152.90 1665.59	1180.94 792.83 155.29 1818.49 85.63 67.28 - 152.90 1665.59 For S.Dayal Construction Pvt. Ltd.	Total		1818.49						1.40	307	1885		
	For S. Dayal Construction Pyt. Ltd.	evio	us Year	1180.94										

For S.Dayal Construction Pvt. Ltd.

Director (DIN: 00170777) Z

* CHAF

S DAYAL CONSTRUCTION PRIVATE LIMITED Notes forming part of the Financial Statements for the year ended 31st March, 2022

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00.
(Opening Inventory + Closing Inventory) /2
of Goods
Cost of Goods Cost of Goods Sold / Average Sold Inventory
Inventory Turnover Ratio
(e)

For S.Dayal Construction Pvt. Ltd.

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For S. Dayal Construction Pvt. Ltd.
Director
(DIN: 0017077)

CLATES * S

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

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Total Rate Amount 31, 3,72,93,853 0% 1,85,918 83,990 40% 26,798 16,45,70,603 10% 1,62,18,089 11,13,030 0% 1,62,18,089								
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For S.Dayal Construction Pvt. Ltd.

Jash Konn Hearward

For S.Dayal Construction Pvt. Ltd.

