

S. DAYAL
CONSTRUCTION
PRIVATE
LIMITED

March 31

2023

Audited Financial Statement
for Financial Year 2022-2023

Annual
Report

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], 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)				
PAN	AARCS4631H			
Name	S DAYAL CONSTRUCTION PRIV ATE LIMITED			
Address	ROOM NO. 202, 2ND FLOOR, 33, CHITTARANJA N AVENUE, CHITTARANJAN AVENUE, KOLKATA , KOLKATA , 32- West Bengal, 91-INDIA, 700012			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	224699011020923	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	0	
	Book Profit under MAT, where applicable	3	4,43,685	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	69,215	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	69,215	
	Taxes Paid	8	28,90,827	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 28,21,610	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
This return has been digitally signed by <u>SUBHASH KUMAR AGARWAL</u> in the capacity of <u>Director</u> having PAN <u>AHSPA2753M</u> from IP address <u>202.168.85.179</u> on <u>02-Sep-2023 17:56:50</u> at <u>KOLKATA</u> (Place) DSC SI.No & Issuer <u>3428547</u> & <u>20376475994169CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN</u>				
System Generated Barcode/QR Code	 AARCS4631H06224699011020923e3acdb6c8b4ac3364aca83cb6f958ca36cc2ad6e			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

DIRECTORS' REPORT

To

The Members,

Your Directors are pleased to present the eleventh Annual Report and the Company's audited financial statement for the financial year ended March 31, 2023.

FINANCIAL RESULTS

The Company's financial performance, for the year ended March 31, 2023 is summarized below: -

	31 st March, 2023		31 st March, 2022	
Profit Before Interest, Depreciation and Tax	2,18,30,520.98			1,88,61,835.00
Less: Finance Cost	58,23,113.70			55,82,978.00
Depreciation	1,55,63,721.41			1,54,40,152.00
Profit Before Tax	4,43,685.87			(21,61,295.00)
Less: Provision for Taxations	0.00			0.00
Less: Extra ordinary Items	1,92,534.77			2,57,570.00
Profit After Tax	2,51,151.10			(24,18,865.00)
Add: Profit Brought Forward	28,14,370.11			52,33,236.00
Less: Transfer from Reserves	NIL			NIL
Loss Carried Forward				
Profit Carried Forward	30,65,521.10			28,14,371.00

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.

S. DAYAL CONSTRUCTION PVT. LTD.

Subhash Kumar Agarwal
Director

DIN:- 03247361

S. DAYAL CONSTRUCTION PVT. LTD.


Director

DIN:- 00170777

Scanned with CamScanner

OPERATIONS AND THE STATE OF COMPANIES AFFAIRS

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

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

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

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

MATERIAL CHANGES AND COMMITMENT

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

MEETINGS OF THE BOARD

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

Date	Board Strength	No. of Directors Present
23.06.2022	7	7
05.09.2022	7	7
26.09.2022	7	7
20.12.2022	7	7
10.03.2023	7	7

Meetings of Board held during the year and Directors' attendance

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

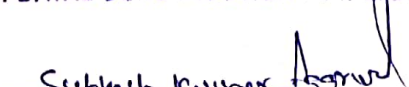
DIRECTORS

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

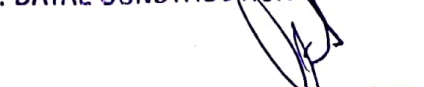
STATUTORY AUDITORS

M/s AMSD & ASSOCIATES, Chartered Accountants (Firm Reg No 016392C), has been appointed as the Statutory Auditors of the Company for a period of five years in the Annual General Meeting held on 28.09.2019 subject to ratification of their appointment by the members at every subsequent AGM. Therefore, ratification of appointment of auditors is being sought from the members of the company at the ensuing AGM

S. DAYAL CONSTRUCTION PVT. LTD.


Subhash Kumar Agarwal
Director
DIN:- 03247361

S. DAYAL CONSTRUCTION PVT. LTD.


Director
DIN:- 00170777
Scanned with CamScanner

AUDITORS' OBSERVATION

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

EMPLOYEES

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

RISK MANAGEMENT POLICY

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

SHARE CAPITAL

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

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

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

I. Details of Subsidiaries, Joint Venture and Associate Company

The Company has one subsidiary M/s Exgtra Blue Pvt Ltd. 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.

S. DAYAL CONSTRUCTION PVT. LTD.

Sybil Kumar
DIN: 03247361

S. DAYAL CONSTRUCTION PVT. LTD.

DIN: 00170777
Scanned with CamScanner

EXTRACT OF ANNUAL RETURN

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

DEPOSITS

No reporting is required in respect of deposits covered under Chapter V of the Act as the company has not accepted any deposits during the year under review.

DIRECTORS' RESPONSIBILITY STATEMENT

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

- i) in the preparation of the annual accounts for the year ended March 31, 2023, 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, 2023 and of the **profit** 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.

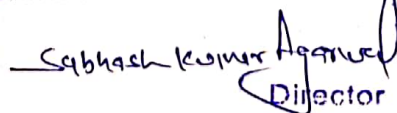
DISCLOSURE UNDER SEXUAL HARASMENT OF WOMEN & WORKPLACE [(PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013]

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.

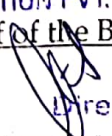
ACKNOWLEDGEMENT

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.

S. DAYAL CONSTRUCTION PVT. LTD.


Subhash Kumar Agarwal
Director

S. DAYAL CONSTRUCTION PVT. LTD.
For and on behalf of the Board


Subhash Kumar Agarwal DIN:- 00170777
Director
(Din:03247361)

Place: Jamshedpur

Date: 18/08/23

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	

S. DAYAL CONSTRUCTION PVT. LTD. S. DAYAL CONSTRUCTION PVT. LTD.

Subhash Kumar
Director

DZN/- 03247361

Director

DZN/- 00170797

EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR ENDED ON 31.03.2023.
[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

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

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY :

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

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

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES :

Sr. No.	Name And Address of The Company	CIN/GLN	Holding/ Subsidiary /Associate	% Of shares held	Applicable Section
1.	Extra Blue Private Limited	U24290JH2022PTC019235	Subsidiary	99.98	2(46)
2.					
3.					
4.					

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity) :**i. Category-wise Share Holding**

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during The year
	Dem at	Physical	Total	% Of Total Shares	Dem it	Physical	Total	% Of Total Shares	

S. DAYAL CONSTRUCTION PVT. LTD. S. DAYAL CONSTRUCTION PVT. LTD.

Subhash Kumar Director Director

Scanned with CamScanner

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

S. DAYAL CONSTRUCTION PVT. LTD.

S. DAYAL CONSTRUCTION PVT. LTD.

DIN:- 03249361

DIN:- 00170777

Scanned with CamScanner

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

ii.Shareholding of Promoters

Sr. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			
		No. of Shares	% Of total Shares of the company	%Of Shares Pledged / encumbe red to total shares	No. of Shares	% Of total Shares of the company	%Of Shares Pledged / encumbe red to total shares	
	SUBHASH KUMAR AGARWAL	870000	42.62%		994000	48.70%		6.08%
	Sneha Agarwal	32500	1.59%		32500	1.59%		
	Deepak Kumar Agarwal HUF	14500	0.71%		14500	0.71%		
	Ekta Agarwal	54000	2.65%		0	0%		-2.65%
	Savita Devi	70000	3.43%		0	0%		-3.43%
	Roshan Lal Agarwal	140625	6.89%		140625	6.89%		
	Sushma Agarwal	437500	21.44		437500	21.44%		
	Nitesh Agarwal	140625	6.89%		140625	6.89%		
	Udyanka Agarwal	140625	6.89%		140625	6.89%		
	Ishant Agarwal	140625	6.89%		140625	6.89%		
	Total	204100	100.00		2041000	100.00		

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

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

V. INDEBTEDNESS

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

S. DAYAL CONSTRUCTION PVT. LTD.

S. DAYAL CONSTRUCTION PVT. LTD.

DIN:- 03247361

Sybasch Kumar Agarwal
Director

DIN:- 00170777

Director

Scanned with CamScanner

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount ii) Interest due but not paid iii) Interest accrued but not	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
Change in Indebtedness during the financial year				
- Addition	-	14,47,216.00		14,47,216.00
- Reduction	1,10,30,732.73	-		1,10,30,732.73
Net Change	1,10,30,732.73	24,47,216.00		95,83,516.73
Indebtedness at the end of the financial year				
i) Principal Amount ii) Interest due but not paid iii) Interest accrued but not due	6,57,27,142.95	6,75,59,528.00		13,32,86,670.95
Total (i+ii+iii)	6,57,27,142.95	6,75,59,528.00		13,32,86,670.95

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager			Total Amount
1.	Gross salary	Subhash Kumar Agarwal	650,000.00		650,000.00
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	Sneha Agarwal	650,000.00		650,000.00
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	Anju Paras Jain	600,000.00		600,000.00
		Sakshi Agarwal	600,000.00		600,000.00
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	Udyanka Agarwal	600,000.00		600,000.00
2.	Stock Option				
3.	Sweat Equity				
4.	Commission - as % of profit - Others, specify...				
5.	Others, please specify				
6.	Total(A)		31,00,000.00		31,00,000.00
	Ceiling as per the Act	S. DAYAL CONSTRUCTION PVT. LTD.			S. DAYAL CONSTRUCTION PVT. LTD.

DTN:- 03247361

Director

DTN:- 00170777 Director
Scanned with CamScanner

B. Remuneration to other directors:

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

C. Remuneration to Key Managerial Personnel Other Than MD/Manager/WTD

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

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:

Type	Section of the companies Act	Brief description	Details of Penalty/ Punishment/ Compound ing fees imposed	Authority [RD /NCLT/Court]	Appeal made. If any (give details)
A. Company					
Penalty					
Punishment					
Compounding					
B. Directors					
Penalty					
Punishment					
Compounding					
C. Other Officers In Default					
Penalty			S. DAYAL CONSTRUCTION PVT. LTD.	S. DAYAL CONSTRUCTION PVT. LTD.	
Punishment					
Compounding					

DIN: - 03247361

DIN: - 00170777

Scanned with CamScanner



AMSD
CHARTERED ACCOUNTANTS

& Associates
3rd Floor, Silver Cage Mall,
10 Diagonal Road, Bistupur,
Jamshedpur - 831 001

INDEPENDENT AUDITORS' REPORT

To,
The Members of S. Dayal Contruction Private Limited.
Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **S. Dayal Contruction Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2023 and the Statement of Profit and Loss 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, 2023, its profit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

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

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

Other Information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If based

Phone : 0657 - 2320124, 9835105049, E-mail : moonkamanish@hotmail.com, camoonkamanish@gmail.com



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

We have nothing to report in this regard.

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

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The boards 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 may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. The Provision of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is not applicable to the Company since the company falls into the category of small company;

(b) Having its paid-up capital and reserves and surplus not more than Rs.4 Crores as at the balance sheet date;

(c) Having its turnover for the year not more than Rs.40 Crores during the year.

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 and the statement of profit and loss, dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;

(e) On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;

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

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company



d. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in

any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

d. (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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

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

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

(i) As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable for the company only w.e.f. April 1, 2023, reporting under this clause is not applicable.

For A M S D & Associates
Chartered Accountants
FRN No. 016392C



[Handwritten signature]

CA. M Moonka
Partner

Mem No. : 078858

UDIN : 23078858 BGWSRT1705

Place: Jamshedpur

Date : 18/4/2023

Particulars	Note No.	(Rupees in Lakhs)	
		Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	2	204.10	204.10
(b) Reserves and surplus	3	140.88	138.35
(c) Money received against share warrants		.00	
(2) Share application money pending allotment		.00	
(3) Non-current liabilities			
(a) Long-term borrowings	4	1221.72	1280.24
(b) Deferred tax liabilities (Net)	42	3.55	1.63
(c) Other Long term liabilities	5	-	-
(d) Long-term provisions	6	-	-
(4) Current liabilities			
(a) Short-term borrowings	7	-	-
(b) Trade payables:-	8		
(A) Total outstanding dues of Micro Enterprises and Small Enterprises		-	-
(B) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises		8.69	9.12
(c) Other current liabilities	9	327.64	314.86
(d) Short-term provisions	10	-	-
TOTAL		1906.59	1948.30
ASSETS			
(1) Non-current assets			
(a) Property Plant & Equipments and Intangible Assets	11		
(i) Property, Plant & Equipments		1732.49	1885.01
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	12	1.00	8.00
(c) Deferred tax assets (net)	13		
(d) Long-term loans and advances	14		
(e) Other non-current assets		1733.49	1893.01
(2) Current assets			
(a) Current investments	15	.00	.00
(b) Inventories	16	.18	.77
(c) Trade receivables	17	.57	4.23
(d) Cash and Bank Balances	18	172.35	50.28
(e) Short-term loans and advances			
(f) Other current assets			
TOTAL		1906.59	1948.30
Significant Accounting Policies	1		
Notes on Financial Statements	2 to 53		

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

S. DAYAL CONSTRUCTION PVT. LTD.

Subhash Kumar Agarwal
Director

Director
(DIN: 03247361)

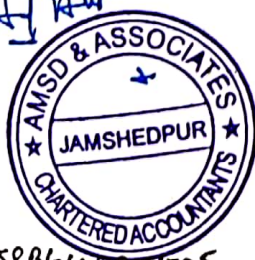
S. DAYAL CONSTRUCTION PVT. LTD.

Director
(DIN: 06734386)

DIN:- 00170772

For AM SD & Associates
Chartered Accountants
Firm Registration No:- 016392C

CA. Manish Moonka
Partner
Membership No. 078858
UDIN:
Place:- Jamshedpur
Dated:- 18/08/23



UDIN:- 23078858 B6W SR 71705

Particulars	Note No.	(Rupees in Lakhs)	
		Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
I Revenue from operations			
II Other income	19	296.16	266.09
III Total Income (I + II)	20	.64	1.27
		<u>296.80</u>	<u>267.37</u>
IV Expenses:			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	21	-	-
Employee benefits expense	22	-	-
Finance costs	23	39.36	43.43
Depreciation and amortization expense	24	58.23	55.92
Other expenses	11	155.64	154.40
	25	39.14	35.23
Total expenses		<u>292.36</u>	<u>288.98</u>
V Profit before exceptional and extraordinary items and tax (III-IV)		4.44	-21.61
VI Exceptional items		-	-
VII Profit before extraordinary items and tax (V - VI)		4.44	-21.61
VIII Extraordinary Items		-	-
IX Profit before tax (VII- VIII)		4.44	-21.61
X Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		1.93	2.58
		<u>1.93</u>	<u>2.58</u>
XI Profit (Loss) for the period from continuing operations (IX-X-XIV)		2.51	-24.19
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV Profit (Loss) for the period (XI + XIV)		<u>2.51</u>	<u>-24.19</u>
XVI Earnings per equity share: (Rs)			
(1) Basic		0.12	-1.19
(2) Diluted		0.12	-1.19

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

S. DAYAL CONSTRUCTION PVT. LTD.

Subhash Kumar Agarwal
Director
(DIN: 03247361)

S. DAYAL CONSTRUCTION PVT. LTD.

Director
(DIN: 06734386)

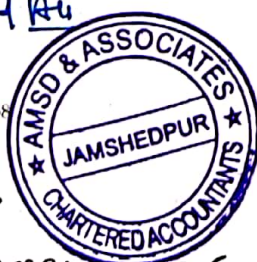
DIN:- 00170772

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

CA. Manish Moonka
Partner
Membership No. 078858

UDIN:
Place:- Jamshedpur
Dated:- 18/08/23

UDIN:- 23078858 B665K97705



(Rupees in Lakhs)

As at 31st March, 2023

As at 31st March, 2022

Note: 2

SHARE CAPITAL

Authorised Share Capital:

30,00,000 Equity Shares of Rs 10/- each	300.00	300.00
---	--------	--------

Issued, Subscribed and Paid up:

20,41,000 Equity Shares of Rs 10/- each	204.10	204.10
(Previous year 14,72,495 Equity Shares of Rs 10/- each)	204.10	204.10

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

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity share is entitled to one vote per share. The Company has not declared any dividend on equity shares for financial year 2022-23. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

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

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

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

Name of the Shareholder	No. of Shares	% held	No. of Shares	% held
(a) SUBHASH KUMAR AGARWAL	9,94,000	48.70	8,70,000	43.00
(b) SUSHMA AGARWAL	4,37,500	21.44	4,37,500	21.44
(c) NITESH AGARWAL	1,40,625	6.89	1,40,625	6.89
(D) ISHANT AGARWAL	1,40,625	6.89	1,40,625	6.89
(E) ROSHAN LAL AGARWAL	1,40,625	6.89	1,40,625	6.89
(F) UDYANKA AGARWAL	1,40,625	6.89	1,40,625	6.89

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

	No. of Shares	No. of Shares
Equity Shares at the beginning of the year	20.41	20.41
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	20.41

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

S. No	Name of the Promoter	As at 31st March 2023		% change during the year	As At 31st March 2022	
		No of Shares	% of Total Shares		No of Shares	% of Total Shares
1	SUBHASH KUMAR AGARWAL	994000	48.70%	-	870000.00	0.43
2	SUSHMA AGARWAL	437500	21.44%	-	437500.00	0.21
3	NITESH AGARWAL	140625	6.89%	-	140625.00	0.07
4	ISHANT AGARWAL	140625	6.89%	-	140625.00	0.07
5	ROSHAN LAL AGARWAL	140625	6.89%	-	140625.00	0.07
6	UDYANKA AGARWAL	140625	6.89%	-	140625.00	0.07
7	SNEHA AGARWAL	32500	1.59%	-	32500.00	0.02
8	DEEPAK KUMAR AGARWAL HUF	14500	0.71%	-	14500.00	0.01
9	SAVITA DEVI	0	0.00%	-	70000.00	0.03
10	EKTA AGARWAL	0	0.00%	-	54000.00	0.03
		100.00%				



S. DAYAL CONSTRUCTION PVT. LTD.

Subhash Kumar Agarwal
Director

Director
(DIN: 03247361)

S. DAYAL CONSTRUCTION PVT. LTD.

Director
(DIN: 06734386)

[Signature]
Director
DIN: 00170777

(Rupees in Lakhs)

As at 31st March, 2023 As at 31st March, 2022

Note - 3

RESERVE AND SURPLUS

Security Premium	110.21	110.21
Capital Redemption Reserve	.00	
Profit and Loss Account		
As per last Balance Sheet	28.14	52.33
Add: Profit for the year	2.51	-24.19
	30.66	28.14
Less: Appropriations (IT of Earlier Year)	-	-
	30.66	28.14
	140.88	138.35

Note - 4

LONG-TERM BORROWINGS

Secured

Kotak Bank Term Loan	3,52,60,938.19	3,93,85,443.63
Kotak Bank Term Loan (063)	1,93,51,036.65	2,26,86,340.01
Secured against land & building of the company. Repayable in monthly installments.		

Unsecured

Darcl	.00	65.64
RBM Motors Private Limited	5.20	5.20
Subhash Agarwal	189.71	174.46
Sneha Agarwal	16.47	16.47
Sushma Agarwal	104.50	104.50
Udayanka Agarwal	86.89	86.89
Nitesh Agarwal	86.93	94.86
Subhash Kr Agarwal Huf	17.77	17.77
Rukmani Devi	5.23	5.23
Roshan Lal Agarwal	90.91	16.52
Sakshi Agarwal	72.00	72.00
	1221.72	1280.24

Note - 5

OTHER LONG -TERM LIABILITIES

Other Long -term

Note - 6

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

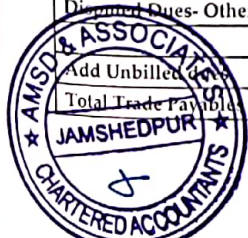
(a) total outstanding dues of micro enterprises and small enterprises
(b) total outstanding dues of creditors other than micro enterprises and small enterprises

8.69	9.12
8.69	9.12

Ageing Schedule of Trade Payable is as Below

As At March 31, 2023

Particulars	Not Due	Outstanding for the following periods from due date of payment				Total
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed Dues- MSME	-	-	-	-	-	.00
Undisputed Dues- Others	-	8.69	-	-	-	8.69
Disputed Dues- MSME	-	-	-	-	-	.00
Disputed Dues- Others	-	-	-	-	-	.00
	-	8.69	-	-	-	8.69
Add Unbilled dues						.00
Total Trade Payable						8.69



S. DAYAL CONSTRUCTION PVT. LTD.

S. DAYAL CONSTRUCTION PVT. LTD.

Director
(DIN: 03247361)

Director

Director

(DIN: 06734386)

DIN: 00124381

Scanned with CamScanner

(Rupees in Lakhs)

As at 31st March, 2023

As at 31st March, 2022

As At March 31, 2022

Particulars	Not Due	Outstanding for the following periods from due date of payment				Total
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed Dues- MSME		-	-	-	-	.00
Undisputed Dues- Others		9.12	-	-	-	9.12
Disputed Dues- MSME	-	-	-	-	-	.00
Disputed Dues- Others	-	-	-	-	-	.00
	-	9.12	-	-	-	9.12
Add Unbilled dues						.00
Total Trade Payables						9.12

Note - 9

OTHER CURRENT LIABILITIES

Advance for House Construction	19.56	19.56
Creditors for land	11.73	19.66
Interest Payable	.00	.11
Directors Remuneration Payable	76.70	52.48
Duties and Taxes Payable	4.37	4.11
Salary Payable	8.75	3.75
Land rent & Maintenance Payable	.46	.00
Audit fee Payable	.30	.30
Electricity Payable	.00	.43
TDS Payable	.67	.60
Security Deposit	92.35	65.40
Current Maturity of Long Term Debt	111.15	146.86
Om Prakash Sahu	1.60	1.60
	327.64	314.86

Note - 10

SHORT TERM PROVISIONS

Provision for Income Tax

-	-
---	---

Note - 12

NON CURRENT INVESTMENTS

	Avg Price/NAV	No of Shares/ Units		
Investment in Gold Coins			.00	.00
Investments in Mutual Funds (Unquoted) (Non Trade)				
Axis Mutual Fund	67.4399	2372.3620	.00	1.60
IIFL Mutual Fund	29.5734	5410.0010	.00	1.60
Mirae Assets Mutual Fund	76.927	2079.7920	.00	1.60
UTI Flexi Cap Fund	252.1931	634.4020	.00	1.60
UTI-NIFTY INDEX FUND	115.1542	1389.3720	.00	1.60
Investment in Bond (Unquoted) (Non Trade)			.00	.00
Investment in Shares of Unlisted Company				
Extra Blue Pvt Ltd	0	0	1.00	-
(M/s Extra Blue Pvt Ltd is a subsidiary company of M/s S Dayal Pvt Ltd)			1.00	8.00
Aggregate Book Value of Unquoted Investments			0.00	0.00
Net Assets Value of Mutual Fund			0.00	0.00



S. DAYAL CONSTRUCTION PVT. LTD.

Director
(DIN: 03247361)

S. DAYAL CONSTRUCTION PVT. LTD.

Director
(DIN: 06734386)

DIN:- 00190777

(Rupees in Lakhs)

As at 31st March, 2023 As at 31st March, 2022

Note - 13

Loans & Advances to Related Party		
(a) Considered good - Secured	0.00	0.00
(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)	0.00	0.00
(d) Credit impaired (Refer Note 43)	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

Note - 14

OTHER NON CURRENT ASSETS

Miscellaneous Expenditure	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

Note - 15

INVENTORIES

Closing Stock	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

Note - 16

TRADE RECEIVABLES

(a) Trade Receivables considered good - Secured	-	-
(b) Trade Receivables considered good - Unsecured	.18	.77
(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)	-	-
	<u>.18</u>	<u>.77</u>

Ageing of Trade Receivable

As At March 31, 2023

Particulars	Outstanding for the following period from the due date of Payment					Total
	Less Than 6 Month	6 Month to 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed - Considered Good	-	.18	-	-	-	.18
Undisputed - Considered Doubtful	-	-	-	-	-	-
Disputed - Considered Good	-	-	-	-	-	-
Disputed - Considered Doubtful	-	-	-	-	-	-

As At March 31, 2022

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

S. DAYAL CONSTRUCTION PVT. LTD.

S. DAYAL CONSTRUCTION PVT. LTD.



Director
(DIN: 03247361)

Director

Director
(DIN: 06734386)

DIN:- 00170777

(Rupees in Lakhs)

As at 31st March, 2023

As at 31st March, 2022

Note - 17

CASH AND BANK BALANCES

Cash and Cash Equivalents

(I) Balance with banks :

- In Current Account & CC/OD A/c

.57

4.18

(II) Cheque and drafts on hand

.00

(III) Cash in hand

.00

.05

(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

.57

4.23

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

Note - 18

SHORT TERM LOANS AND ADVANCES

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

OTHERS

(a) Considered good - Secured

(b) Considered good - Unsecured

Bath Affair

Prepaid Interest

17.68

11.00

Bishtu Manjhi

.00

.03

Cyril Tudu

.00

.10

Ozone Aircon

.00

.15

Advance for Car

19.99

4.24

C J Living

.25

.25

Extra blue Pvt Ltd

4.00

.00

Macbee Pvt Ltd

61.99

.00

Mr Light Illumination

.15

.00

12.00

.00

Balance with Revenue Authorities

Indirect Tax Credit Available

.55

.00

Advance Tax & TDS (Net of provisions)

28.91

26.82

Income Tax Refund Due

26.82

7.68

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

(d) Credit impaired (Refer Note 43)

172.35

50.28

S. DAYAL CONSTRUCTION PVT. LTD.

Director

(DIN: 03247361)

Director

S. DAYAL CONSTRUCTION PVT. LTD.

Director

(DIN: 06734386)

Director

DZM - 00170777



(Rupees in Lakhs)

As at 31st March,2023 As at 31st March,2022

Note - 19

REVENUE FROM OPERATIONS

(a) Sales of Products	-	-
(b) Supply of Services	295.19	266.09
(c) Other Operating Revenues	.97	-
	<u>296.16</u>	<u>266.09</u>

Note - 20

OTHER INCOME

Discount Received	.01	.22
Incentive Income	.00	.01
Sale of Services	.00	.00
Interest on IT Refund	.58	1.04
Rent on Godown	.05	.00
	<u>.64</u>	<u>1.27</u>

Note - 21

PURCHASE OF TRADED GOODS

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

Note - 22

CHANGE IN INVENTORIES OF FINISHED GOODS

WORK-IN-PROGRESS AND TRADED

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

Note - 23

EMPLOYEES BENEFIT EXPENSES

Salaries, Bonus and allowances	8.19	10.60
Staff welfare expenses	.17	1.84
Directors Remuneration	31.00	31.00
	<u>39.36</u>	<u>43.43</u>

Note - 24

FINANCE COST

Bank Charge & Commission	.02	.09
Bank Interest	58.21	55.83
	<u>58.23</u>	<u>55.92</u>



S. DAYAL CONSTRUCTION PVT. LTD

G. Bhaskar Kumar
Director
(DIN: 03247361)

S. DAYAL CONSTRUCTION PVT. LTD.

[Signature]
Director
(DIN: 06734386)

DIN:- 00170777

Note - 25

OTHER EXPENSES

Selling and administrative Overheads

Fuel Expenses	1.87	.76
Accounting Charges	.96	1.04
Proportionate lease deed expenses	.12	.76
Repair & Maintenance	26.89	18.86
Audit Fees	.30	.45
Rent	.00	1.02
Legal Fees	.00	.06
Security Expenses	.00	.71
CSR Exp	.00	.15
Donation Expenses	.42	.00
Consultancy Charges	.96	1.20
Misc Expenses	.01	.28
Office Expenses	1.54	1.29
GST Late Fee	.01	.00
Printing & Stationary	.12	.20
ROC & Other Filling Fee	.19	.07
Insurance Expenses	.58	2.07
Electricity Expenses	1.67	2.50
Refereshment Exp	.04	.22
Freight Charges	.11	.01
Inauguration & Puja Expenses	.29	2.74
GST Interst	.05	.02
Round Off	.00	-.01
Travelling & Conveyance	1.30	.82
Business Promotion Expenses	.79	.00
Interest on Lease	.47	.00
Lease Land rent & Maintenance Expenses	.46	.00
	39.14	35.23

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

Note - 27 Amount of Dividend Proposed : NIL

Note - 28 Securities Made for Specific Purpose : NIL

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

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

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

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

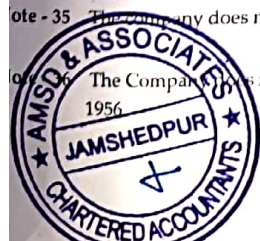
Note - 33 Loans and Advances in the nature of loans granted to Promoters, Directors, KMP and related parties

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

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

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

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,



S. DAYAL CONSTRUCTION PVT. LTD.

Director
(DIN: 03274361)

S. DAYAL CONSTRUCTION PVT. LTD.

Director
(DIN: 06734386)

Scanned with CamScanner

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

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

Note - 41 Expenditure & Earnings in Foreign Currencies: NIL

Note - 42 Disclosure of Earnings Per Share

Particulars	31.03.2023	31.03.2022
Profit/(Loss) for the year (Rs. In Lakhs)	2.51	-24.19
<u>Number of Shares</u>		
As at the commencement of the year	20.41	20.41
Issue during the year	.00	.00
Bought back during the year	.00	.00
As at end of the year (Nos.)	20.41	20.41
<u>Earning Per Share (Rs)</u>		
Basic	0.12	(1.19)
Diluted	0.12	(1.19)

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:

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

S. DAYAL CONSTRUCTION PVT. LTD.

S. DAYAL CONSTRUCTION PVT. LTD.



Director Subhash Kumar Agarwal
(DIN: 03247361)

Director

Director
(DIN: 06734386)

Director

DIN: 00170777

Note - 45 Disclosure of transactions between the Company and related parties and the status of outstanding balance as on 31st March, 2023

Particulars	(Rupees in Lakhs)			Total
	Subsidiaries	Entities where Key Management Personnel and their Relatives have significant influence	Key Management Personnel & Relatives	
Remuneration	NIL	NIL	31.00	31.00
	(NIL)	(NIL)	0.00	0.00
Van Hiring Charges Paid	NIL	NIL	0.00	0.00
	(NIL)	(NIL)	0.00	0.00
Retainership / Consultancy Fees Paid	NIL	-	0.00	0.00
	(NIL)	-	0.00	0.00
Rent	NIL	-	0.00	0.00
	(NIL)	-	0.00	0.00
Purchases	NIL	-	NIL	0.00
	(NIL)	-	(NIL)	0.00

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

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

Particulars	Deferred Tax Liability/(Assets) As at 01.04.2022	Adjustment through Reserves	Current Year Charges/(Credit)	Deferred Tax Liability/(Assets) As at 31.03.2023
Deferred Tax Liabilities:				
Difference between Book & Tax depreciation	1.63	-	1.93	3.55
Deferred Tax Assets:				
Difference between Book & Tax Depreciation	-	-	-	.00
Deferred Tax Assets: For Gratuity	-	-	-	.00
Deferred Tax Liability/(Assets) (Net)	1.63	-	.00	3.55

Note - 47 AS -15 Disclosure

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.

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

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

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.



S. DAYAL CONSTRUCTION PVT. LTD.

Subhash Kumar
 Director
 (DIN: 03247361)

S. DAYAL CONSTRUCTION PVT. LTD.

Director
 (DIN: 06734386)

DIN:- 00190777

S DAYAL CONSTRUCTION PRIVATE LIMITED

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

Note- 47

FINANCIAL RATIOS

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

S No.	Ratio	Formula	Particulars		31-Mar-23		31-Mar-22		Ratio as on		Variation	Reason (If variation is more than 25%)
			Numerator	Denominator	Numerator	Denominator	Numerator	Denominator	31-Mar-23	31-Mar-22		
(a)	Current Ratio	Current Assets / Current Liabilities	Current Assets = Inventories + Current Investment + Trade Receivable + Cash & Cash Equivalents + Other Current Assets - Contract Assets - Assets held for Sale	Current Liability = Short term borrowings + Trade Payables + Other financial Liability + Current tax (Liabilities) + Contract Liabilities + Provisions - Other Current Liability	173.10	336.33	55.28	323.98	0.51	0.17	201.61%	This ratio has Increased due to Decrease in current liability.
(b)	Debt-Equity Ratio	Debt / Equity	Debt= long term borrowing + Short-term borrowings	Equity= Share capital + Reserve and Surplus	1221.72	344.98	1280.24	342.45	3.54	3.74	(0.05)	This ratio increased due to increase in Bank Loan
(c)	Debt Service Coverage Ratio	Net Operating Income / Debt Service	Net Operating Income= Net profit after taxes - Non-cash operating expenses - finance	Debt Service = Interest & Lease Payments + Principal Repayments	2.51	58.21	-24.19	55.83	0.04	(0.43)	(1.10)	This ratio has Decreased due to increase in PAT.
(d)	Return on Equity Ratio	Profit after tax less pref. Dividend x 100 / Shareholder's Equity	Net Income= Net Profits after taxes - Preference Dividend	Shareholder's Equity	2.51	204.10	-24.19	204.10	0.01	(0.12)	-110.38%	This ratio Decreased due to Decrease in NP Ratio

S. DAYAL CONSTRUCTION PVT. LTD.

Director
(DIN: 03247361)



S. DAYAL CONSTRUCTION PVT. LTD.

Director
(DIN: 06734386)

Director
(DIN: 00130777)

Continue....

S DAYAL CONSTRUCTION PRIVATE LIMITED

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

(e)	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	Cost of Goods Sold	(Opening Inventory + Closing Inventory) / 2	.00	.00	.00	.00	.00	-	-	0.00%	NA	
(f)	Trade Receivables Turnover Ratio	Net Credit Sales / Average Trade Receivables	Net Credit Sales	(Opening Trade Receivables + Closing Trade Receivables) / 2	296.16	.47	266.09	7.70	625.00	34.55	1708.76%	This ratio has increased due to increase in credit sales.		
(g)	Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	Net Credit Purchases	(Opening Trade Payables + Closing Trade Payables) / 2	.00	8.90	.00	10.32	-	-	0.00%	NA		
(h)	Net Capital Turnover Ratio	Revenue / Average Working Capital	Revenue	Average Working Capital= Average of Current assets – Current liabilities	296.80	-215.96	267.37	-108.08	-1.37	(2.47)	-44.45%	This ratio has decreased due to increase in current liability.		
(i)	Net Profit Ratio	Net Profit after tax / Net Sales	Net Profit after tax	Net Sales	2.51	296.16	-24.19	266.09	0.01	(0.09)	-109.33%	Net Profit of the company significantly decreased during this year		
(j)	Return on Capital Employed	EBIT / Capital Employed	EBIT= Earnings before interest and taxes	Capital Employed= Total Assets - Current Liability	62.67	1570.25	34.31	1624.32	0.04	0.02	88.96%			
(k)	Return on Investment	Net Profit after tax / Net Investment	Net Profit after tax	Net Investment= Net Equity	2.51	344.98	-24.19	342.45	0.01	(0.07)	-110.31%	This ratio decreased due to decrease in NP Ratio.		

S. DAYAL CONSTRUCTION PVT. LTD.

S. DAYAL CONSTRUCTION PVT. LTD.

Director
Sibbuck Kumar Dasgupta
(DIN: 03247361)
Director

Director
(DIN: 06734386)

Director
DIN: 00170777



(i) PROPERTY, PLANT & EQUIPMENTS

Sl. No.	Description	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As at 01.04.2022	Addition	Sale	As on 31.03.2023	As at 01.04.2022	For the Year	Deductions/ Adjustments	Upto 31.03.2023	As on 31.03.2023	As on 31.03.2022
1	Land I (A & B)	98,37,245.00	-	-	98,37,245.00	-	-	-	-	98,37,245.00	98,37,245.00
2	Land I (C)	38,41,137.00	-	-	38,41,137.00	-	-	-	-	38,41,137.00	38,41,137.00
3	Land II (A & B)	63,99,900.00	-	-	63,99,900.00	-	-	-	-	63,99,900.00	63,99,900.00
4	Land II (C)	29,32,571.00	-	-	29,32,571.00	-	-	-	-	29,32,571.00	29,32,571.00
5	Land III (A)	87,50,000.00	-	-	87,50,000.00	-	-	-	-	87,50,000.00	87,50,000.00
6	Land III (B)	55,33,000.00	-	-	55,33,000.00	-	-	-	-	55,33,000.00	55,33,000.00
7	Capital (WIP) - III	-	-	-	-	-	-	-	-	-	-
8	Capital (WIP) - IV	11,13,029.65	-	-	11,13,029.65	-	-	-	-	11,13,029.65	11,13,029.65
9	Ware House Building - PH 1	1,89,26,190.23	-	-	1,89,26,190.23	70,07,520.69	13,27,836.18	-	83,35,356.87	1,05,90,833.36	1,19,18,669.54
10	Ware House Building - PH 2	4,89,17,988.32	-	-	4,89,17,988.32	1,32,48,749.11	37,88,174.72	-	1,70,36,923.83	3,18,81,064.49	3,56,69,229.21
11	Ware House Building - PH 3	9,59,78,764.94	1,71,941.24	-	9,61,50,706.18	79,81,384.13	88,00,313.02	-	1,67,81,697.15	7,93,69,009.03	8,79,97,380.81
12	Ware House Building - PH 5	1,55,73,749.18	11,000.00	-	1,55,84,749.18	21,60,262.33	13,57,920.96	-	35,18,183.29	1,20,66,565.89	1,34,13,486.85
13	Ware House Building - PH 6	41,219.00	6,000.00	-	47,219.00	1,127.53	4,002.90	-	5,130.43	42,088.57	40,091.47
14	Motor-cars, motor-cycles, etc	7,76,080.00	-	-	7,76,080.00	2,40,080.79	1,61,167.20	-	4,01,247.99	3,74,832.01	5,35,999.21
15	CCTV Camera	4,59,853.69	-	-	4,59,853.69	60,119.86	79,811.26	-	1,39,931.12	3,19,922.57	3,99,733.83
16	Exide Battery	36,937.50	-	-	36,937.50	4,829.16	6,410.88	-	11,240.04	25,697.46	32,108.34
17	UPS Battery	19,491.52	-	-	19,491.52	2,590.97	3,374.47	-	5,965.44	13,526.08	16,900.55
18	Laptop	33,990.00	-	-	33,990.00	15,642.28	11,588.42	-	27,230.70	6,759.30	18,347.72
19	LED TV	50,000.00	-	-	50,000.00	7,605.31	9,766.39	-	17,371.70	32,628.30	42,394.69
20	AC	-	1,03,130.00	-	1,03,130.00	-	8,119.83	-	8,119.83	95,010.17	-
21	Printer	12,118.64	-	-	12,118.64	-	2,716.32	-	2,716.32	9,402.32	-
22	Mobile Phone	10,593.22	6,779.66	-	17,372.88	514.80	2,518.86	-	3,033.66	14,339.22	10,078.42
	Total	21,92,31,740.25	3,10,969.54	-	21,95,42,709.79	3,07,30,426.96	1,55,63,721.41	-	4,62,94,148.37	17,32,48,561.42	18,85,01,313.29
	Previous Year	18,18,48,953.45	13,44,16,355.42	9,70,33,574.09	21,92,31,734.78	1,52,90,274.85	1,54,40,152.11	-	3,07,30,426.96	18,85,01,307.82	16,65,38,678.60



S. DAYAL CONSTRUCTION PVT. LTD.

S. DAYAL CONSTRUCTION PVT. LTD.

Director
(DIN: 00247361)

Subhash Kalyan Chandra
Director

Director
(DIN: 06734386)

DIN: 00170772
Director

SIGNIFICANT ACCOUNTING POLICIES

Note: 1

A. Basis of Preparation of Financial Statements

The Financial Statements have been prepared in accordance with historical cost convention with generally accepted accounting principles and provisions of the Companies Act 2013 (to the extent applicable) and the Accounting Standard notified in Companies (Accounting Standard) Rules, 2006, to the extent applicable.

The Company Generally follows mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis.

B. Use of Estimates

The preparation of the Financial Statements in conformity with the generally accepted accounting principal require the management to make the estimates and assumptions that effect the reported amounts of the assets and liabilities as on the balance sheet date, the reported amount of revenue and expenses for the period and disclosure of contingent liabilities as on the balance sheet date. The estimates and assumptions used in these financial statements are based upon management's evaluations of the relevant facts and circumstances as of the date of financial statements. Actual result could differ from estimates.

C. Property Plant & Equipment

(i) Tangible Assets

Tangible Assets are carried at cost less accumulated depreciation and accumulated impairment losses if any. The cost includes inward freights, non-refundable duties / taxes other incidental expenses directly incurred upon the date of commissioning of such assets. Impairment loss is recognized whenever the carrying amount of tangible fixed assets of a cash generating unit exceeds its recoverable amount (i.e higher of net selling price and value in use). Profit and loss on disposal of fixed assets is recognized in the statement of profit & Loss.

(ii) Intangible Assets

Intangible Assets are carried at cost net of accumulated amortization and accumulated impairment losses if any. There is no intangible asset with the company.

D. Inventories

The stock of raw materials and finished goods is valued at lower of cost and net realizable value. Cost is determined using FIFO method and includes relevant overheads, wherever applicable. The Stock of Stores and spares and packing materials have been valued at cost as estimated by the management.



E. Revenue Recognition

- (i) Incomes are accounted on accrual basis to the extent it is possible to ascertain the income with reasonable accuracy.
- (ii) Sales are recognized net of returns, on dispatch of goods to the customer and reflected in the accounts at gross realizable value net of Indirect Taxes.
- (iii) Interest income is recognized on a time-proportion basis using the effective interest method. When a receivable is impaired, the Group reduces the carrying amount to its recoverable amount, being the estimated future cash flow discounted at original effective interest rate of the instrument, and thereafter amortizing the discount as interest income.
- (iv) Dividend income is recognized when the right to receive payment is established.

F. Depreciation

Depreciation on Property, Plant & Equipments has been provided on WDV method on prorata basis over the useful life prescribed in schedule II to the Companies Act, 2013 after considering salvage value of five percent of original cost. The Company has considered useful life of assets same as prescribed under the Companies Act, 2013.

G. Investments

Investments that are readily realizable and are intended to be held for not more than one year from the date of investment are classified as current investments. All other investments are classified as long term investment. Long terms investments are carried at cost less written down for any diminutions, other than temporary in carrying value. Current investments are carried at lower of cost or fair market value on individual investment basis.

H. Taxes on Income

Income Tax Expense for the year comprises of current tax and deferred tax. Current tax provision has been made as per the Income Tax Act, 1961. Deferred tax is recognized for all Timing differences, subject to the consideration of prudence, applying the tax rates that have been substantively enacted by the Balance Sheet Date.

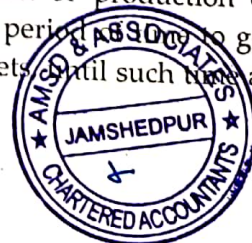
I. Provisions & Contingencies

A provision is recognized for a present obligation as a result of past event it is possible that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on best estimate of the amount required to settle the obligation at the Balance Sheet date.

Contingent Liabilities are disclosed when there is possible obligation arising from the past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from the past events where it is either not probable that an outflow of resources will be required to settle or reliable estimate of the amount cannot be made, is termed as contingent liability. Contingent Assets are neither recognized nor disclosed in the financial statement.

J. Borrowing costs

Borrowings costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period to get ready for their intended use or sale, are added to the cost of those assets until such time as the assets are substantially ready for the intended use or sale.



K. Employee Benefit Expenses

i. Short term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services. These benefits include performance incentive and compensated absences.

ii. Post-employment benefits

a. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund and Pension Scheme. The Company's contribution is recognized as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

b. Defined benefit plans

The liability in respect of defined benefit plans and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services.

Actuarial gains and losses in respect of post-employment and other long term benefits are charged to the Statement of Profit and Loss.

iii. Employee Separation Costs

Compensation to employees who have opted for retirement under the voluntary retirement scheme of the Company is charged to the Statement of Profit and Loss in the year of exercise of option by the employee.

L. Preliminary expenses are amortised over a period of 5 years.

M. Previous year figures has been rearranged and regrouped wherever necessary.

For AMSD & ASSOCIATES

Chartered Accountants

Firm Registration No: - 016392C

CA. M Moonka

Partner

Membership No. 078858

Place: - Jamshedpur

Date: - 18/08/21



For and on behalf of Board

S. DAYAL CONSTRUCTION PVT. LTD. S. DAYAL CONSTRUCTION PVT. LTD.

Subhash Kumar
Director

Director

DIN: - 03247361

Director

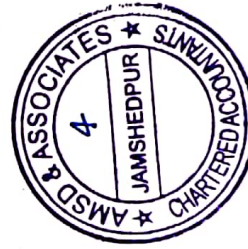
DIN: - 00170777

S DAYAL CONSTRUCTION PRIVATE LIMITED
Annexure For the Year ended 31st March, 2023

Annexure - 1

Sl No.	Particulars	Opening WDV	Addition		Total	Depreciation		WDV AsOn 31-03-2023
			Up to 30/09	After 30/09		Rate	Amount	
1	LAND	3,72,93,853	-	-	3,72,93,853	0%	-	3,72,93,853
2	PLANT & MACHINERY	10,58,832	1,22,029	-	11,80,861	15%	1,77,129	10,03,732
3	LAPTOP AND LED TV	57,192	-	-	57,192	40%	22,877	34,315
4	BOOKS	-	-	-	-	60%	-	-
5	BUILDING	14,83,52,514	1,71,941	-	14,85,24,455	10%	1,48,52,446	13,36,72,009
6	CAPITAL WIP	11,13,030	17,000	-	11,30,030	0%	-	11,30,030
	Total	18,78,75,421	3,10,970	-	18,81,86,391		1,50,52,452	17,31,33,939

S. DAYAL CONSTRUCTION PVT. LTD. S. DAYAL CONSTRUCTION PVT. LTD.



Subhash Kumar Agarwal
Director

DIN:- 03247361

DIN:- 00170777

Director