

S. DAYAL  
CONSTRUCTION  
PRIVATE  
LIMITED

March 31

2025

Audited Financial Statement  
for Financial Year 2024-2025

Annual  
Report

**DIRECTORS' REPORT**

To

The Members,

Your Directors are pleased to present the thirteenth Annual Report and the Company's audited financial statement for the financial year ended March 31, 2025.

**FINANCIAL RESULTS**

The Company's financial performance, for the year ended March 31, 2025 is summarized below: -

	31 <sup>st</sup> March, 2025		31 <sup>st</sup> March, 2024	
Profit Before Interest, Depreciation and Tax	2,47,65,392.38			2,59,69,272.29
Less: Finance Cost	44,08,757.93			57,74,155.19
Depreciation	1,25,12,852.93			96,71,480.74
Profit Before Tax	78,43,781.52			1,05,23,636.36
Less: Provision for Taxations	20,16,104.83			16,41,687.27
Less: Extra ordinary Items				7,38,590.86
Profit After Tax	58,04,807.47			81,43,358.23
Add: Profit Brought Forward	1,12,08,879.33			30,65,521.10
Less: Transfer from Reserves	NIL			NIL
Loss Carried Forward				
Profit Carried Forward	1,70,13,686.80			1,12,08,879.33

**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 31<sup>st</sup> March 2025.

**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.

**OPERATIONS AND THE STATE OF COMPANIES AFFAIRS**

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

S. DAYAL CONSTRUCTION PVT. LTD.

S. DAYAL CONSTRUCTION PVT. LTD.

Subhash Kumar Agarwal

Director

Director

## 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
06.05.2024	7	7
20.06.2024	7	7
03-09-2024	7	7
25.09-2024	7	7
20-12-2024	7	7
18-03-2025	7	7

## Meetings of Board held during the year and Directors' attendance

Name of Directors'	No. of Meetings attended
Anju Paras Jain	6
Subhash Kumar Agarwal	6
Sneha Agarwal	6
Nitesh Agarwal	6
Ishant Agarwal	6
Udyanka Agarwal	6
Sakshi Agarwal	6

## 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. Therefore, approval for reappointment of auditor is being sought from the members of the company at the ensuing AGM

## AUDITORS' OBSERVATION

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

S. DAYAL CONSTRUCTION PVT. LTD.

Subhash Kumar Agarwal  
Director

S. DAYAL CONSTRUCTION PVT. LTD.

Director

## 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 Extra 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.

## 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.

S. DAYAL CONSTRUCTION PVT. LTD.

Sudhakar Kumar Agrewal  
Director

S. DAYAL CONSTRUCTION PVT. LTD.

Director

## 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, 2025, 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, 2025 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 HARASSMENT OF WOMEN & WORKPLACE [(PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013]

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

## DISCLOSURE FOR COMPLIANCE OF MATERNITY BENEFIT ACT, 1961

The Company has complied with the applicable provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the benefits as prescribed under the Act. The Company remains committed to supporting working mothers and promoting a gender-inclusive workplace.

## 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.

Director

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

Subhash Kumar Agarwal  
Subhash Kumar Agarwal  
Director

(Din:03247361)

Place: Jamshedpur

Date: 28/08/25

**FormNo.MGT-9**

EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR ENDED ON  
31.03.2025.

[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 <sup>ND</sup> 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	
<b>A. Promoter</b>			S. DAYAL CONS	Shares			S. DAYAL CONSTRUCTION PVT. LTD		

*Subhash Kumar*  
Director

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>B. Public Shareholding</b>								
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)								
Total Public					S. DAYAL CONSTRUCTION PVT. LTD	S. DAYAL CONSTRUCTION PVT. LTD.		
					Sukhesh Kumar Agarwal			
					Director			

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

ii. Shareholding of Promoters

Sr. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% Change in share holding during the year
		No. of Shares	% Of total Shares of the company	% Of Shares Pledged / encumbered to total shares	No. of Shares	% Of total Shares of the company	% Of Shares Pledged / encumbered to total shares	
	SUBHASH KUMAR AGARWAL	994000	48.70%		1008500	48.70%		
	Sneha Agarwal	32500	1.59%		32500	1.59%		
	Deepak Kumar Agarwal HUF	14500	0.71%		00	00%		
	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	2041000	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%

S. DAYAL CONSTRUCTION PVT. LTD.

*Subhash Kumar Agarwal*  
Director

S. DAYAL CONSTRUCTION PVT. LTD.

*[Signature]*  
Director

## V. INDEBTEDNESS

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
(i) Principal Amount	5,45,14,063.34	5,31,61,619.00		10,76,75,682.34
(ii) Interest due but not paid				
(iii) Interest accrued but not paid				
Total (i+ii+iii)	5,45,14,063.34	5,31,61,619.00		10,76,75,682.34
Change in Indebtedness during the financial year				4,51,909.00
- Addition	-	4,51,909.00		
- Reduction	1,26,11,430.97			1,26,11,430.97
Net Change	1,26,11,430.97	4,51,909.00		1,21,59,521.97
Indebtedness at the end of the financial year				
(i) Principal Amount	4,19,02,632.27	5,36,13,528.00		9,55,16,160.27
(ii) Interest due but not paid				
(iii) Interest accrued but not paid				
Total (i+ii+iii)	4,19,02,632.27	5,36,13,528.00		9,55,16,160.27

## 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	10,20,000		10,20,000
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	Sneha Agarwal	10,20,000		10,20,000
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	Sakshi Agarwal	11,60,000		11,60,000
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	Udyanka Agarwal	14,80,000		14,80,000
2.	Stock Option				
3.	Sweat Equity				
4.	Commission - as % of profit - Others, specify...				
5.	Others, please specify				
6.	Total(A)		46,80,000		46,80,000
	Ceiling as per the Act	S. DAYAL CONSTRUCTION PVT. LTD.		S. DAYAL CONSTRUCTION PVT. LTD.	

*Subhash Kumar Agarwal*  
Director

*[Signature]*  
Director

**B. Remuneration to other directors:**

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

**C. Remuneration to Key Managerial Personnel Other Than MD/Manager/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)
<b>A. Company</b>					
Penalty					
Punishment					
Compounding					
<b>B. Directors</b>					
Penalty					
Punishment					
Compounding					
<b>C. Other Officers In Default</b>					
Penalty					
Punishment					
Compounding					

S. DAYAL CONSTRUCTION PVT. LTD.

S. DAYAL CONSTRUCTION PVT. LTD.

*Syblash Kumar Agarwal*  
Director

*[Signature]*  
Director

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.

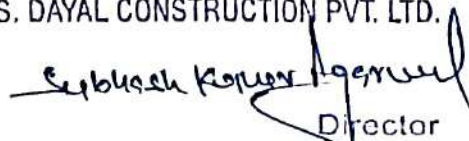
. Details of contracts or arrangements or transactions not at Arm's length basis. NIL

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	

. 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.

  
Director

S. DAYAL CONSTRUCTION PVT. LTD.

  
Director



**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 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 31<sup>st</sup> March, 2025 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, 2025, 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

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 or conditions may cause the Company to cease to continue as a going concern.



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

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

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

### Report on Other Legal and Regulatory Requirements

1. As required by 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 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, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2025 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;

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

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

iii. There 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) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. The company has preserved audit trail as per the statutory requirements for record retention.

For AMSD & Associates

Chartered Accountants

FRN No. 016392C



A. M Moonka

Partner

Mem No. : 078858

UDIN

Place: Jamshedpur

Date: 28.08.2025

**ANNEXURE "A"**

**THE INDEPENDENT AUDITORS' REPORT**

referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of (date)

On the basis of such checks as we considered appropriate and according to the information and explanation given as during the course of our audit, we report that:

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

- i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.  
(B) The Company has maintained proper records showing full particulars of Intangible Assets.
- (b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.
- (c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.
- (d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (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 during the year.

- i) (a) The Company does not have any inventory and no working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.

- ii) During the year the company has made investments in, 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:

- (a) during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity

To whom	the aggregate amount during the year	balance outstanding at the balance sheet date
parties other than subsidiaries, joint ventures and associates	Nil	Nil
subsidiaries, joint ventures and associates		
i) Guarantee given for credit facility granted by Kotak Bank to M/s Extra Blue Pvt Ltd (Subsidiary).	Total sanctioned limit by Bank Rs 550.00 Lakhs	Outstanding loan amount as on 31.03.25 Rs 344.02 Lakhs
ii) Loan given to M/s Extra Blue Pvt Ltd (Subsidiary).	Rs 78.46 Lakhs	Rs 66.45 Lakhs
iii) Investment in M/s Extra Blue Pvt Ltd (Subsidiary).	Rs .99 Lakhs	Rs .99 Lakhs

- (b) According to the information and explanation given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;
- (c) Schedule of repayment of the principal amount and the payment of the interest have not been stipulated and hence we are unable to comment as to whether receipt of the principal amount and the interest is regular. As explained to us the loan is repayable on demand.
- (d) According to the information and explanation given to us, no amount is overdue in this respect;
- (e) According to the information and explanation given to us, in respect of any loan or advance in the nature of loan granted which has fallen due during the year, none has been renewed or extended or fresh loans granted. There are no overdues of existing loans given to the same parties;



(f) The company has granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment. required details in respect thereof are as below:

the aggregate amount	percentage thereof to the total loans granted	aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013
Rs 66.45 Lakhs	100%	Rs 66.45 Lakhs

As explained to us the loan is repayable on demand.

- iv) According to the information and explanation given to us, the company has complied with requirements of section 185 and 186 in respect of loans, investments, guarantees or security made by it during the year under audit;
- v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed 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, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- (b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.
- iii) 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);
- x) (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
- (b) Company is not declared wilful 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;
- (d) According to the information and explanation given to us, funds raised on short term basis have not been utilised 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;
- ) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;
- (b) According to the 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
- ) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not 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;
- (c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;



- (xii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is 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) (a) According to the information and explanations given to us, the company is not required to appoint an internal auditor in terms of section 138(1) of the Companies Act, 2013.
- (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;
- (xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.
- (xxi) There has been no qualification/adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

For AMSD & Associates  
Chartered Accountants  
FRN No. 016392C

*AM Moonka*

CA. M Moonka  
Partner  
Mem No. : 078858  
UDIN :



Place: Jamshedpur  
Date: 28.08.2025

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
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
(a) Share capital	2	204.10	204.10
(b) Reserves and surplus	3	283.09	221.62
(c) Money received against share warrants		-	-
<b>Share application money pending allotment</b>		-	-
<b>Non-current liabilities</b>			
(a) Long-term borrowings	4	820.47	960.55
(b) Deferred tax liabilities (Net)	42	11.17	10.94
(c) Other Long term liabilities	5	-	-
(d) Long-term provisions	6	-	-
<b>Current liabilities</b>			
(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		-	-
(c) Other current liabilities	9	304.86	365.26
(d) Short-term provisions	10	20.16	16.42
<b>TOTAL</b>		<b>1643.85</b>	<b>1778.83</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property Plant & Equipments and Intangible Assets	11		
(i) Property, Plant & Equipments		1534.70	1658.99
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	12	1.00	1.00
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	13	-	-
(e) Other non-current assets	14	-	-
		<b>1535.70</b>	<b>1659.99</b>
<b>Current assets</b>			
(a) Current investments		-	-
(b) Inventories	15	-	-
(c) Trade receivables	16	.35	1.60
(d) Cash and Bank Balances	17	.34	.10
(e) Short-term loans and advances	18	107.46	117.19
(f) Other current assets		-	-
<b>TOTAL</b>		<b>1643.85</b>	<b>1778.83</b>

Significant Accounting Policies  
 Disclosed in the Notes to Financial Statements

1  
 2 to 53

AMSD & Associates  
 Chartered Accountants  
 Registration No:- 016392

M Moonka

Membership No. 078858

Registration No. 25078868BMJNEG2349

Office: Jamshedpur

Date: 28/06/25



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.

*[Signature]*  
 Director  
 (DIN: 06734386)

**L CONSTRUCTION PRIVATE LIMITED**

Loss statement for the year ended 31st March 2026

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
Revenue from operations	19	372.28	347.56
Other income	20	.65	2.75
<b>Total Income (I + II)</b>		<b>372.93</b>	<b>350.31</b>
<b>Expenses:</b>			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade	21	-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	22	-	-
Employee benefits expense	23	57.16	36.46
Finance costs	24	44.09	57.74
Depreciation and amortization expense	11	125.13	96.71
Other expenses	25	68.12	54.16
<b>Total expenses</b>		<b>294.49</b>	<b>245.07</b>
Profit before exceptional and extraordinary items and tax (III-IV)		78.44	105.24
Exceptional items		-	-
Profit before extraordinary items and tax (V - VI)		78.44	105.24
Extraordinary Items		-	-
Profit before tax (VII- VIII)		78.44	105.24
<b>Tax expense:</b>			
(1) Current tax		20.16	16.42
(2) Deferred tax		.23	7.39
		20.39	23.80
Profit (Loss) for the period from continuing operations (IX-X-XIV)		58.05	81.43
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
<b>Profit (Loss) for the period (XI + XIV)</b>		<b>58.05</b>	<b>81.43</b>
<b>Earnings per equity share:</b>			
(1) Basic		2.84	3.99
(2) Diluted		2.84	3.99

ificant Accounting Policies  
on Financial Statements

1  
2 to 53

M S D & Associates

tered Accountants

Registration No:- 016392

M Moonka

ier

bership No, 078858

l: 250788583M JNE6 2349

> Jamshedpur

d: 28/08/25



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

S. DAYAL CONSTRUCTION PVT. LTD.

*S. Dayal*  
Director  
(DIN: 03247361)

S. DAYAL CONSTRUCTION PVT. LTD.

*S. Dayal*  
Director  
(DIN: 06734386)

## 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.

S. DAYAL CONSTRUCTION PVT. LTD.

*Sudhanshu Kumar*  
Director

S. DAYAL CONSTRUCTION PVT. LTD.

*[Signature]*  
Director

## 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 prorate 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

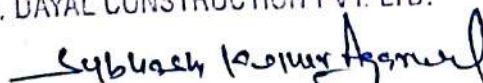
A provision is recognized for a present obligation as a result of past event it is possible that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on best estimate of the amount required to settle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

S. DAYAL CONSTRUCTION PVT. LTD.

  
Director

S. DAYAL CONSTRUCTION PVT. LTD.

  
Director

**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:- 28/08/25



**For and on behalf of Board**

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

Syblash Kumar  
Director

Director

		(Rupees in Lakhs)	
		As at 31st March, 2023	As at 31st March, 2024
<b>SHARE CAPITAL</b>			
Authorized 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**

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 2024-25. 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.

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

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

**Details of Shareholders holding more than 5% shares**

Name of the Shareholder	No. of Shares	% held	No. of Shares	% held
(a) SUBHASH KUMAR AGARWAL	10,08,500	49.41	994000	48.70
(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

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

	No. of Shares	No. of Shares
Equity Shares at the beginning of the year	20,41,000.00	20,41,000.00
Add: Share issued during the year	-	-
Less: Shares cancelled on buy back of Equity Shares	-	-
Equity Shares at the end of the year	20,41,000.00	20,41,000.00

**Shares held by the promoters at the end of the year**

S.No	Name of the Promoter	As at 31st March 2025		% change during the year	As At 31st March 2024	
		No of Shares	% of Total Shares		No of Shares	% of Total Shares
1	SUBHASH KUMAR AGARWAL	1008500	49.41%	0.71%	994000.00	48.70%
2	SUSHMA AGARWAL	437500	21.44%	0.00%	437500.00	21.44%
3	NITESH AGARWAL	140625	6.89%	0.00%	140625.00	6.89%
4	ISHANT AGARWAL	140625	6.89%	0.00%	140625.00	6.89%
5	ROSHAN LAL AGARWAL	140625	6.89%	0.00%	140625.00	6.89%
6	UDYANKA AGARWAL	140625	6.89%	0.00%	140625.00	6.89%
7	SNEHA AGARWAL	32500	1.59%	0.00%	32500.00	1.59%
8	DEEPAK KUMAR AGARWAL HUF	0.00	0.00%	-0.71%	14500.00	0.71%

S. DAYAL CONSTRUCTION PVT. LTD.

*Subhash Kumar Agarwal*  
Director  
(DIN: 03247361)

S. DAYAL CONSTRUCTION PVT. LTD.

*[Signature]*  
Director  
(DIN: 06734386)



(Rupees in Lakhs)

	As at 31st March, 2025	As at 31st March, 2024
<b>RESERVE AND SURPLUS</b>		
Security Premium	110.21	110.21
Capital Redemption Reserve	.00	.00
Profit and Loss Account		
As per last Balance Sheet	111.42	30.67
Add: Profit for the year	58.05	81.43
Add: Reserve & Surplus	<u>169.46</u>	<u>112.10</u>
Less: Appropriations (IT of Earlier Year)	3.43	.69
	<u>172.89</u>	<u>111.42</u>
	<u>283.09</u>	<u>221.62</u>

**LONG-TERM BORROWINGS**

Secured

Kotak Bank Term Loan(50)	163.42	271.90
Kotak Bank Term Loan (063)	120.92	157.03
Secured against land & building of the company. Repayable in monthly installments.		
Secured against plant & machinery		

Unsecured

RBM Motors Private Limited	5.20	5.20
Subhash Agarwal	99.20	87.54
Sneha Agarwal	.00	16.47
Sushma Agarwal	104.50	104.50
Udayanka Agarwal U/L	86.89	86.89
Nitesh Agarwal	55.83	70.51
Subhash Kr Agarwal Huf	41.77	17.77
Rukmani Devi	5.23	5.23
Om Prakash Sahu	1.60	1.60
Roshan Lal Agarwal	63.92	63.92
Sakshi Agarwal	72.00	72.00
	<u>820.47</u>	<u>960.55</u>

**OTHER LONG -TERM LIABILITIES**  
 Other Long -term

**LONG TERM PROVISIONS**

Advance for House Costruction

**SHORT TERM BORROWINGS**

Secured

Repayable on demand		
(A) From Banks		
Channel Financing from	-	-
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

Ageing Schedule of Trade Payable is as Below  
 As At March 31, 2025

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



Director  
 (DIN: 03247361)

S. DAYAL CONSTRUCTION PVT. LTD.

*Subhash Kumar Agarwal*  
 Director

Director  
 (DIN: 06734386)

S. DAYAL CONSTRUCTION PVT. LTD.

*[Signature]*  
 Director

As At March 31, 2024

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

**OTHER CURRENT LIABILITIES**

Advance for House Construction	19.56	19.56
Creditors for land	4.11	6.74
Interest Payable	.00	.00
Sundry Creditors	.00	-20
Directors Remuneration Payable	13.03	90.08
Gst Payable	5.54	5.49
Salary Payable	14.35	13.55
Audit Fee Payable	.30	.30
Tax Audit Fee Payable	.00	.15
Electricity Payable	.00	.99
TDS Payable	.92	.05
Security Deposit	112.35	112.35
Current Maturity of Long Term Debt	134.69	116.21
	<b>304.86</b>	<b>365.26</b>

**SHORT TERM PROVISIONS**

Provision for Income Tax	20.16	16.42
	<b>20.16</b>	<b>16.42</b>

**NON CURRENT INVESTMENTS**

	Avg Price/NAV	No of Shares/ Units		
Investment in Gold Coins	-	-	-	-
Investments in Mutual Funds (Unquoted) (Non Trade)				
Investment in Bond (Unquoted) (Non Trade)	-	-	-	-
Investment in Shares of Unlisted Company				
Extra Blue Pvt Ltd	0	0	1.00	1.00
(M/s Extra Blue Pvt Ltd is a subsidiary company of M/s S Dayal Pvt Ltd)				
			<b>1.00</b>	<b>1.00</b>

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

S. DAYAL CONSTRUCTION PVT. LTD.

*Subhesh Kumar Agarwal*  
 Director  
 (DIN: 03247361)

S. DAYAL CONSTRUCTION PVT. LTD.

*[Signature]*  
 Director  
 (DIN: 06734386)



Note: II

PROPERTY, PLANT & EQUIPMENTS & INTANGIBLE ASSETS  
(I) PROPERTY, PLANT & EQUIPMENTS

Sl No.	Description	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As at 01.04.2024	Addition	Sale	As on 31.03.2025	As at 01.04.2024	For the Year	Deductions/ Adjustments	Upto 31.03.2024	As on 31.03.2025	As on 31.03.2024
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	Ware House Building - PH 4	11,13,029.65	-	-	11,13,029.65	95,692.72	-	-	2,01,430.54	9,11,599.11	10,07,291.83
8	Ware House Building - PH 1	1,89,26,190.23	-	-	1,89,26,190.23	9,90,098.27	-	-	93,80,780.93	95,45,409.30	1,05,35,507.57
9	Ware House Building - PH 2	4,89,17,988.32	-	-	4,89,17,988.32	29,06,254.20	-	-	2,12,32,093.04	2,76,85,895.28	3,05,92,149.48
10	Ware House Building - PH 3	9,61,50,706.18	-	-	9,61,50,706.18	68,92,459.75	-	-	3,04,90,767.18	6,56,59,939.00	7,25,52,398.75
11	Ware House Building - PH 5	1,55,84,749.18	-	-	1,55,84,749.18	10,53,846.74	-	-	55,45,472.32	1,00,39,276.86	1,10,93,123.60
12	Ware House Building - PH 6	47,219.00	-	-	47,219.00	3,623.27	-	-	12,702.59	34,516.41	38,139.68
13	Motor-cars, motor-cycles...etc	7,76,080.00	-	-	7,76,080.00	80,913.96	-	-	5,44,464.18	2,31,615.82	3,12,529.78
14	CCTV Camera	4,59,853.69	-	-	4,59,853.69	49,213.01	-	-	2,37,171.95	2,22,681.74	2,71,894.75
15	Exide Battery	36,937.50	-	-	36,937.50	3,953.06	-	-	19,050.96	17,886.54	21,839.60
16	UPS Battery	19,491.52	-	-	19,491.52	2,080.14	-	-	10,079.65	9,411.87	11,492.01
17	Laptop	83,980.00	-	-	83,980.00	19,750.28	-	-	72,046.15	11,933.85	31,684.13
18	LED TV	10,96,871.88	-	-	10,96,871.88	2,10,364.83	-	-	2,85,055.83	8,11,816.05	10,22,180.88
19	AC	12,82,280.00	-	-	12,82,280.00	1,91,113.84	-	-	4,17,516.25	8,64,763.75	10,55,877.59
20	Printer	12,118.64	-	-	12,118.64	1,514.95	-	-	5,263.71	6,854.93	8,369.88
21	Fire Extinguisher	10,600.00	-	-	10,600.00	1,598.92	-	-	3,365.08	7,234.92	8,833.84
22	Mobile Phone	53,050.86	-	-	53,050.86	8,685.57	-	-	19,532.26	33,518.60	42,204.17
23	Furniture & Fixtures	83,501.93	83,501.93	-	83,501.93	1,689.42	-	-	1,689.42	81,812.51	81,812.51
	Total	22,18,64,999.65	83,501.93	-	22,19,48,501.58	5,59,65,629.11	-	-	6,84,78,482.04	15,34,70,019.54	16,58,99,370.54
	Previous Year	21,95,42,709.79	23,22,289.86	-	22,18,64,999.65	4,62,94,148.37	-	-	5,59,65,629.11	16,58,99,370.54	17,32,48,561.42

S. DAYAL CONSTRUCTION PVT. LTD.

S. DAYAL CONSTRUCTION PVT. LTD.



Sybmash Kumar Sharma  
Director  
(DIN: 03247361)

[Signature]  
Director  
(DIN: 06734386)



(Rupees in Lakhs)  
As at 31st March, 2025 As at 31st March, 2024

**CASH AND BANK BALANCES**

*Cash and Cash Equivalents*

(I) Balance with banks :

- In Current Account & CC/OD A/c

(II) Cheque and drafts on hand

(III) Cash in hand

(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

.34 .05  
.00 .00  
.00 .04

- -  
- -

.34 .10

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

r-15

**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

Advance for Car

C J Living

Extra blue Pvt Ltd

Others

- .25  
4.00 4.00  
66.45 78.46  
.03 .00

*Balance with Revenue Authorities*

Indirect Tax Credit Available

Advance Tax & TDS (Net of provisions)

Income Tax Refund Due

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

Security Deposit With NSDL

(d) Credit impaired (Refer Note 43)

.04 .07  
36.84 34.42

- -  
- -

107.46 117.19

S. DAYAL CONSTRUCTION PVT. LTD.

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

S. DAYAL CONSTRUCTION PVT. LTD.

Director  
(DIN: 06734386)

*[Signature]*  
Director



(Rupees in Lakhs)  
 As at 31st March, 2025      As at 31st March, 2024

19	<b>REVENUE FROM OPERATIONS</b>		
	(a) Sales of Products	-	-
	(b) Supply of Services	372.28	347.56
	(c) Other Operating Revenues	-	-
		372.28	347.56
20	<b>OTHER INCOME</b>		
	Discount Received	-	-
	Sale of Services	-	-
	Interest on IT Refund	.65	2.75
		.65	2.75
21	<b>PURCHASE OF TRADED GOODS</b>		
	Purchases (Net)	.00	-
		.00	-
22	<b>CHANGE IN INVENTORIES OF FINISHED GOODS WORK-IN-PROGRESS AND TRADED</b>		
	Inventories (at close)		
	Traded Goods	-	-
	Shares of various companies	-	-
	Inventories (at commencement)		
	Traded Goods	-	-
	Shares of various companies	-	-
		-	-
23	<b>EMPLOYEES BENEFIT EXPENSES</b>		
	Salaries, Bonus and allowances	10.36	9.41
	Staff welfare expenses	.00	.85
	Directors Remuneration	46.80	26.20
		57.16	36.46
24	<b>FINANCE COST</b>		
	Bank & Other Commission	.00	.00
	Interest on Term Loan	42.21	56.79
	Interest on Jiada	.03	.95
	Interest on Unsecured Loan	1.85	-
		44.09	57.74

S. DAYAL CONSTRUCTION PVT. LTD.

*Sushil Kumar Agarwal*  
 Director  
 (DIN: 03247361)

S. DAYAL CONSTRUCTION PVT. LTD.

*[Signature]*  
 Director  
 (DIN: 06734386)



**OTHER EXPENSES**

**Selling and administrative Overheads**

Fuel Expenses	3.42	2.39
Accounting Charges	.47	.85
Repair & Maintenance	55.04	35.75
Audit Fees	.30	.70
Legal Fees	.05	.05
Compliance Expenses	.00	.04
TDS & other Filing Charges	.13	.02
Donation Expenses	.00	.35
Consultancy Charges	2.49	1.99
Professional Tax	.00	.10
Misc Expenses	.03	.01
Office Expenses	.15	1.51
Postage & Courier	.03	.02
Printing & Stationary	.03	.21
ROC & Other Filing Fee(NSDL)	.21	.32
Tally Renewal Charges	.00	.36
Labour Charges	.00	.81
Insurance Expenses	.65	.40
Electricity Expenses	2.66	2.14
Refreshment Exp	.00	.09
Inauguration & Puja Expenses	.33	1.01
Security Expenses	.96	.00
Round Off	.00	.05
Gardening Expenses	.25	.00
Travelling & Conveyance	.00	.97
Business Promotion Expenses	.41	1.93
Drawing & Designing Expenses	.00	1.70
Lease Land rent & Maintenance Expenses	.00	.39
Social Welfare	.50	.00
	<b>68.12</b>	<b>54.16</b>

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

nt-27 Amount of Dividend Proposed : NIL

nt-28 Securities Made for Specific Purpose : NIL

nt-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.

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

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

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

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

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

nt-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.

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

nt-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.

S. DAYAL CONSTRUCTION PVT. LTD.

*Sushant Kumar Agarwal*  
 Director  
 (DIN: 03247361)

S. DAYAL CONSTRUCTION PVT. LTD.

*[Signature]*  
 Director  
 (DIN: 06734386)



- 37 The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- 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.
- 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).
- 40 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- 41 Expenditure & Earnings in Foreign Currencies: NIL

42 **Disclosure of Earnings Per Share (Rs)**

Particulars	31.03.2025	31.03.2024
Profit/(Loss) for the year (Rs. In Lakhs)	58.05	81.43
Number of Shares		
As at the commencement of the year (Nos.)	20.41	20.41
Issue during the year	-	-
Bought back during the year	-	-
As at end of the year (Nos.)	20.41	20.41
<b>Earning Per Share (Rs)</b>		
Basic	2.84	3.99
Diluted	2.84	3.99

- 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.

44 **Related Party Disclosure**  
 Name and relationship with Related Parties:

i) Subsidiary Companies	M/s Extra Blue Pvt Ltd
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.

*Subhash Kumar Agarwal*  
 Director

Director  
 (DIN: 03247361)

S. DAYAL CONSTRUCTION PVT. LTD.

*[Signature]*  
 Director

Director  
 (DIN: 06734386)



45 Disclosure of transactions between the Company and related parties and the status of outstanding balance as on 31st March, 2025.

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

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

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 01.04.2024	Adjustment through Reserves	Current Year Charges/(Credit)	Deferred Tax Liability/(Assets) As at 31.03.2025
<b>Deferred Tax Liabilities:</b>				
Difference between Book & Tax depreciation	10,94,267.77	-	22,869.21	11,17,136.98
<b>Deferred Tax Assets:</b>				
Difference between Book & Tax Depreciation	-	-	-	-
Deferred Tax Assets: For Gratuity	-	-	-	-
<b>Deferred Tax Liability/(Assets) (Net)</b>	<b>10,94,267.77</b>	<b>-</b>	<b>-</b>	<b>11,17,136.98</b>

7 AS-15 Disclosure

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

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

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

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.

51 Directors' Remuneration Rs. 46.80 (Previous Year :- Rs. 25.20)

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

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 Agrewal  
 Director

Director  
 (DIN: 03247361)

S. DAYAL CONSTRUCTION PVT. LTD.  
 Director

Director  
 (DIN: 06734386)



Note-47

**FINANCIAL RATIOS**

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

S No.	Ratio	Formula	Particulars		31-Mar-25		31-Mar-24		Ratio as on 31-Mar-25	Ratio as on 31-Mar-24	Variation	Reason (If variation is more than 25%)
			Numerator	Denominator	Numerator	Denominator	Numerator	Denominator				
(a)	Current Ratio	Current Assets / Current Liabilities	Current Assets = Current 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	108.15	304.86	118.89	381.67	0.35	0.31	13.89%	This ratio has increased due to decrease in current asset.
(b)	Debt-Equity Ratio	Debt / Equity	Debt= long term borrowing + Short-term borrowings	Equity= Share capital + Reserve and Surplus	820.47	487.19	960.55	425.72	1.68	2.26	(0.25)	This ratio decreased due to decrease 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 cost	Debt Service = Interest & Lease Payments + Principal Repayments	58.05	42.21	81.43	56.79	1.38	1.45	(0.04)	This ratio has Decreased due to decrease in P.A.T.
(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	58.05	204.10	81.43	204.10	0.28	0.40	-28.72%	This ratio Decreased due to decrease in NP Ratio

S. DAYAL CONSTRUCTION PVT. LTD.

S. DAYAL CONSTRUCTION PVT. LTD.



*Subhash Kumar*  
Director  
(DIN: 03247361)

*[Signature]*  
Director  
(DIN: 06734336)

Continued...

# S DAYAL CONSTRUCTION PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(e)	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	Cost of Goods Sold	(Opening Inventory + Closing Inventory) / 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
(f)	Trade Receivables Turnover Ratio	Net Credit Sales / Average Trade Receivables	Net Credit Sales	(Opening Trade Receivables + Closing Trade Receivables) / 2	1.15	347.56	7.70	324.74	45.13	619.51%	This ratio has increased due to decrease in receivables.									
(g)	Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	Net Credit Purchases	(Opening Trade Payables + Closing Trade Payables) / 2	.00	-	10.32	-	-	-	N/A									
(h)	Net Capital Turnover Ratio	Revenue / Average Working Capital	Revenue	Average Working Capital = Average of Current assets - Current liabilities	372.93	350.31	-108.08	-1.56	(3.24)	-52.03%	This ratio has increased due to increase in current liability.									
(i)	Net Profit Ratio	Net Profit after tax / Net Sales	Net Profit after tax	Net Sales	372.28	81.43	347.56	0.16	0.23	-33.45%	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	122.53	162.98	1397.21	0.09	0.12	-20.35%	This ratio decreased due to decrease in NP Ratio.									
(k)	Return on Investment	Net Profit after tax / Net Investment	Net Profit after tax	Net Investment = Net Equity	58.05	81.43	425.72	0.12	0.19	-37.71%	This ratio decreased due to decrease in NP Ratio.									

S. DAYAL CONSTRUCTION PVT. LTD.

S. DAYAL CONSTRUCTION PVT. LTD.



Syubhash Kumar  
Director  
(DIN: 03247361)

[Signature]  
Director  
(DIN: 06734386)

S DAYAL CONSTRUCTIONS PRIVATE LIMITED

Cash Flow Statement

AS AT  
31st MARCH, 2025

AS AT  
31st MARCH, 2024

A CASH FLOW FROM OPERATING ACTIVITIES

<b>Net Profit Before Tax</b>		<b>70,43,781.52</b>		<b>1,05,23,836.38</b>
Adjustments for:				
Depreciation	1,25,12,852.93		90,71,480.74	
Transfer to General Reserves	-		-	
Deferred Revenue Expenditure	-		-	
(Profit)/loss on sale of Assets	-		-	
Interest & Finance Charges	44,08,757.93		57,74,155.19	
Interest on FD	-		-	
Dividend Income	-	1,69,21,610.86	-	1,54,45,635.93
<b>Operating Profit before Working Capital Changes</b>		<b>2,47,65,392.38</b>		<b>2,59,69,272.29</b>

Adjustments for:				
Decrease/(Increase) in Receivables	11,01,213.58		53,73,342.06	
Decrease/(Increase) in Inventories	-		-	
Decrease/(Increase) in other Current assets	-		(20.00)	
Increase/(Decrease) in Other Non Current Liabilities	-		-	
Increase/(Decrease) in Payables	-		-	
Increase/(Decrease) in Other Current Liabilities	(56,68,648.33)	(45,67,434.75)	46,94,398.80	1,00,67,720.86
<b>Cash generated from operations</b>		<b>2,01,97,957.63</b>		<b>3,60,36,993.15</b>

Income Tax paid		(16,73,685.57)		(17,10,337.19)
<b>Net Cash flow from Operating activities</b>		<b>1,85,24,272.06</b>		<b>3,43,26,655.96</b>

B CASH FLOW FROM INVESTING ACTIVITIES

Purchase of Fixed Assets	(83,501.93)		(23,22,289.86)	
Mutual Fund	-		-	
Sale of Fixed Assets	-		-	
Increase in Advances & others	-		-	
Interest on FD	-		-	
Dividend Income	-		-	
<b>Net Cash used in Investing activities</b>		<b>(83,501.93)</b>		<b>(23,22,289.86)</b>

C CASH FLOW FROM FINANCING ACTIVITIES

Repayment of Short term Borrowings	-		-	
Proceeds from Unsecured Long term Borrowings	(1,40,08,093.09)		(2,62,77,294.60)	
Interest paid	(44,08,757.93)		(57,74,155.19)	

<b>Net Cash used in financing activities</b>		<b>(1,84,16,851.02)</b>		<b>(3,20,51,449.79)</b>
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Net increase in cash & Cash Equivalents		23,919.11		(47,083.69)
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Cash and Cash equivalents as at 01.04.2024		9,916.31		57,000.00
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Cash and Cash equivalents as at 31.03.2025		33,835.43		9,916.31
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S. DAYAL CONSTRUCTION PVT. LTD.

*Subhash Kumar Agrawal*

Director  
(DIN: 03247361)

S. DAYAL CONSTRUCTION PVT. LTD.

Director  
(DIN: 06734386)

S DAYAL CONSTRUCTION PRIVATE LIMITED  
Annexure For the Year ended 31st March, 2025

2024-2025

Annexure - 1

Sl No.	Particulars	Opening WDV	Addition		Total	Depreciation		WDV AsOn 31/03/2025
			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	18,64,460	-	-	18,64,460	15%	2,79,669	15,84,791
3	LAPTOP	50,583	-	-	50,583	40%	20,233	30,350
4	BUILDING	12,14,83,835	-	-	12,14,83,835	10%	1,21,48,384	10,93,35,451
6	Mobile Phone	31,134	-	-	31,134	15%	4,670	26,464
7	LED TV	9,68,357	-	83,502	9,68,357	15%	1,45,254	8,23,103
	FURNITURE				83,502	10%	4,175	79,327
	Total	16,16,92,222	-	83,502	16,17,75,724		1,26,02,385	14,91,73,339



S. DAYAL CONSTRUCTION PVT. LTD.

Surbash Kumar  
Director

S. DAYAL CONSTRUCTION PVT. LTD.

Director

**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	AARCS463111
Previous Year Ended Assessment Year	31.03.2025
Year	2025-2026

**STATEMENT OF TOTAL INCOME**

<b>INCOME FROM BUSINESS \ PROFESSION</b>	
Net Profit/(Loss) as per Profit & Loss Account	78,43,782
<b>Add : Inadmissible Items</b>	
Gratuity u/s 40 (A)(7)	-
Leave Encashment	-
Less: Paid during the year	-
Bonus	-
Paid during the year	-
Superannuation Fund	-
Paid during the year	-
Donation	-
Preliminary expenses written off	-
<b>Add :</b>	
Depreciation as per Companies Act	1,25,12,853
	<u>2,03,56,634</u>
<b>Less:</b>	
Preliminary expenses u/s 35D	-
Depreciation as per Income Tax Act	1,26,02,385
	<u>1,26,02,385</u>
Gross Total Income	77,54,249
Less: Broughtforward Losses Setoff during the year	-
Less: Deduction U Sec 80G	-
Total Income	<u>77,54,249</u>

**STATEMENT OF TAXES**

Tax on total Income	20,16,105
Tax under the MAT Provision	12,23,630
Higher of above	20,16,105
Add: Interest u/sec 234C	-
Tax Payable	20,16,104.83
Less: TDS	36,84,289.20
TCS	-
ADVANCE TAX	-
Tax Payable	<u>(16,68,184)</u>

**Details of Loss Carried Forward to next years**

A.Y.	Nature of Losses		Set off	Carried Forward	
	Business Loss	Unabsorbed Depreciation		Business Loss	Unabsorbed Depreciation
2022-2023	31,49,949		9,54,955	21,94,994	
2023-2024	21,94,994	-	21,94,994	-	-
<b>Total</b>	<b>53,44,943</b>	<b>-</b>	<b>21,94,994</b>	<b>21,94,994</b>	<b>-</b>

**Details of MAT to next years**

A.Y.	MAT	Set off	Carried Forward
2018-19	17,230	17,230	-
<b>Total</b>	<b>17,230</b>	<b>17,230</b>	<b>-</b>

DIRECTOR

S. DAYAL CONSTRUCTION PVT. LTD.

S. DAYAL CONSTRUCTION PVT. LTD.

*Surbash Kumar Approved*  
Director

*[Signature]*  
Director