

SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED

BALANCE SHEET AS AT 31.03.2024

		(Rupees in Lakhs)	
Particulars	Note No	Figures as at the end of 31/03/2024 Amount	Figures as at the end of 31/03/2023 Amount
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	238.20	238.20
(b) Reserves and Surplus	2	412.33	413.18
(c) Money Received Against share warrants		-	-
	Total (1)	650.53	651.38
(2) Share Application Money		-	-
(3) Non-Current Liabilities			
(a) Long Term Borrowings	3	445.17	495.30
(b) Deferred Tax Liabilities (Net)		3.72	3.93
(c) Long Term Provisions		-	-
	Total (3)	448.89	499.24
(4) Current Liabilities			
(a) Short-Term Borrowings		-	-
(b) Trade payables	4	47.25	71.25
(c) Other Current Liabilities	5	1,015.40	1,089.10
(d) Short-Term Provisions		3.86	-
	Total (4)	1,066.51	1,160.36
	Total (1:4)	2,165.92	2,310.97
II. ASSETS			
(1) Non Current Assets			
(a) Fixed Assets			
(i) Tangible Assets		41.34	52.64
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets under Development		-	-
	Total (1)(a)	41.34	52.64
(b) Non-Current Investment		-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long Term Loans & Advances		538.37	422.36
(e) Other Non-Current Assets	6	-	-
	Total (1)(b:e)	538.37	422.36
	Total (1)	579.71	474.99
(2) Current Assets			
(a) Current Investments		-	-
(b) Inventories		1,374.33	1,459.14
(c) Trade Receivables	7	132.19	198.24
(d) Cash & Cash Equivalents	8	29.80	31.29
(e) Short-Term Loans & Advances	9	49.90	147.30
(f) Other Current Assets	10	-	-
	Total (2)	1,586.22	1,835.97
	Total(1:2)	2,165.92	2,310.97

NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES: NOTES NO 1 To 19
IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED

FOR, C A R V S & Associates

CHARTERED ACCOUNTANTS

FRN-0017305C

(Signature)
(CA SUGAM SARAIWALA)

PARTNER

MEM NO- 429519

DATE : 25-09-2024

PLACE : JAMSHEDPUR

UDIN: 24429519BKEQIF1431

Signed pursuant to the provisions of Sec 134 of the

Companies Act, 2013 in authentication of the above.

SHASHANK NIDHI CONSTRUCTION PVT. LTD. **SHASHANK NIDHI CONSTRUCTION PVT. LTD.**

(Signature)
Director

BIJAY KUMAR

(Director)

DIN NO.07547340

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

(Signature)

RANJEET NARAYAN MISHRA

(Director)

DIN NO. 01443614

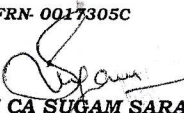
Director

SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED

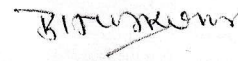
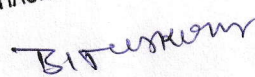
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31.03.2024

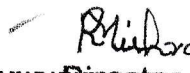
		(Rupees in Lakhs)	
<u>Particulars</u>	<u>Note No</u>	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
I. Revenue From Operations	11	260.33	291.74
II. Other Income	12	4.36	37.80
III. Total Revenue		264.70	329.54
IV. Expenses:			
Purchase of Consumables	12B	6.33	10.34
Direct Cost of Service Provided		46.59	-
Changes in Inventory	12A	84.81	198.54
Employee Benefit Expense	13	3.67	5.58
Finance Costs	14	36.44	36.99
Selling & Administrative Expenses	15	42.98	9.88
Depreciation	16	11.30	12.92
Other Expenses	17	16.89	35.65
Total Expenses		249.00	309.91
V. Profit before exceptional and extra ordinary items(III-IV)		15.70	19.63
VI. Exceptional & Extra ordinary items		-	-
VII. Profit Before Income Tax		15.70	19.63
VIII. Tax Expense:			
(1) Current Income Tax		3.86	-
(2) Other Tax Expenses		-	-
(3) Deferred Income Tax (Assets)/Liability	18	(0.22)	-
		3.64	-
VIII. Profit/(Loss) For The Period (VII-VIII)		12.05	19.63
IX. Earning Per Equity Share:			
(1) Basic		0.51	0.82
(2) Diluted		0.51	0.82

NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES: NOTES NO 1 To 19
IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED

FOR, C A R V S & Associates
CHARTERED ACCOUNTANTS
FRN-0017305C

(CA SUGAM SARAIWALA)
PARTNER
MEM-NO-429519
DATE : 25-09-2024
PLACE : JAMSHEDPUR
UDIN: 24429519BKEQIF1431

Signed pursuant to the provisions of Sec 134 of the
Companies Act, 2013 in authentication of the above
SHASHANK NIDHI CONSTRUCTION PVT. LTD.


BIJAY KUMAR
Director
(Director)
DIN NO.07547310
SHASHANK NIDHI CONSTRUCTION PVT. LTD.
 Director


RANJEET NARA
Director
(Director)
DIN NO. 01443614

SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED
NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31.03.2024

1) **ACCOUNTING POLICIES**

A) **GENERAL**

(a) **Basis for Accounting**

The Financial statements are prepared under the historical cost conversion on accrual basis of accounting in accordance with Generally Accepted Accounting Principles, Accounting Standards notified u/s 133 of the Companies Act 2013 and the relevant provisions thereof.

(b) **Use Of Estimate & Judgement**

The estimates and the associated assumptions are based on the historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

(c) **Employee Benefits**

Provision for long term employee benefits are not recognised by the company and will be recorded at the time of payment.

(d) **Deferred Tax**

Deferred Tax is accounted for by computing the tax effect of timing differences, subject to the consideration of prudence in respect of Deferred Tax Asset which arise during the year and reverse in subsequent periods. Deferred Tax is measured at substantially enacted tax rates by the Balance Sheet date.

(e) Nature of the Business is Construction and Real Estate Services.

B. NOTES ON ACCOUNTS:

	<u>2023-24</u>	<u>2022-23</u>
i) Transaction in Foreign Currency	: NIL	: NIL
ii) Audit Fee	: Rs. 1,50,000.00	: Rs. 1,50,000.00
iii) Director's Remuneration (Salary)	: Rs. 0.00	: Rs. 0.00



SHASHANK NIDHI CONSTRUCTION PVT. LTD.

B. S. S. S.
Director

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

R. S. S. S.
Director

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

B. S. S. S.

Director

SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED
NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31/03/2024

1) **Notes Regarding Share Capital**

(a) <u>Share Capital</u>	AS ON 31/03/2024		(Rupees in Lakhs) AS ON 31/03/2023	
	Number	Amount	Number	Amount
	Authorised Share Capital	35.00	350.00	35.00
Issued, Paidup capital	23.82	238.20	23.82	238.20
Less: Calls in Arrears	-	-	-	-
Add: Share Forfeited	-	-	-	-
Total	23.82	238.20	23.82	238.20

(b) **Statement of Changes in Capital**

<u>Particulars</u>	AS ON 31/03/2024		AS ON 31/03/2023	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	23.82	238.20	23.82	238.20
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	23.82	238.20	23.82	238.20

(c) **Details of shareholders holding more than 5% shares in the Company**

<u>Name of Shareholder</u>	AS ON 31/03/2024		AS ON 31/03/2023	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Bijay kumar	7.57004	31.78%	7.57004	31.78%
Nippu kumari	4.33996	18.22%	4.33996	18.22%
Amrendra Mishra	1.36982	5.75%	1.36982	5.75%
Baily Devi	0.3	1.26%	0.3	1.26%
Ranjeet Nararyan Mishra	6.25021	26.24%	6.25021	26.24%
Soni Mishra	3.98997	16.75%	3.98997	16.75%
Total	23.82	100.00%	23.82	100.00%

Signed pursuant to the provisions of Sec 134 of the Companies Act, 2013 as read with Section 17(2) of the Companies Act, 1956.

SHASHANK NIDHI CONSTRUCTION PVT. LTD. SHASHANK NIDHI CONSTRUCTION PVT. LTD.

BIJAY KUMAR
(Director)
DIN NO. 07547310

BIJAY KUMAR
Director

RANJEET NARAYAN MISHRA
(Director)
DIN NO. 01443614

Ranjeet Mishra
SHASHANK NIDHI CONSTRUCTION PVT. LTD.
BIJAY KUMAR
Director

SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED
NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31/03/2024

2) Reserves & Surplus

(a) Particulars	(Rupees in Lakhs)	
	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs)	Amount (Rs)
Capital Reserve	412.33	413.18
Other Reserves	-	-
Total	412.33	413.18

(b) Statement of changes in reserves & surplus

Particulars	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs)	Amount (Rs)
Other Reserves (P/L A/c)	413.18	393.85
Opening balance	12.05	19.58
Add: Profit During The Year	12.91	0.24
Less: TDS Assets & Others items of previous year written off (Net)	-	-
Closing Balance	412.33	413.18

Signed pursuant to the provisions of Sec 134 of the

Companies Act, 2013 in authentication of the above. SHASHANK NIDHI CONSTRUCTION PVT. LTD.

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

BJay Kumar

Director

BIJAY KUMAR

(Director)

DIN NO.07547310

Ranjeet Narayan Mishra

Director

RANJEET NARAYAN MISHRA

(Director)

DIN NO. 01443614

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

BJay Kumar

Director



SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED
NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31/03/2024

3) Long Term Borrowing

Particulars	(Rupees in Lakhs)	
	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs)	Amount (Rs)
Secured Borrowing		
Axis Bank 6362	56.83	81.72
Axis Bank 8378	202.22	202.40
Sbi Car Loan 20847	-	4.41
Sbi Car Loan 2701	-	5.15
Unsecured Borrowing		
Soni Mishra	4.49	3.09
A.N Mishra	9.49	9.49
Belly Devi	2.00	2.00
Bijay Kumar (Director)	(13.37)	3.15
Jai Mata Di Logistic	83.49	144.82
Nippu Kumari	9.50	8.00
Ranjit Narayan Mishra (Directors)	7.30	6.20
Ranso Enterprise	83.23	24.88
Sonapati Devi		
Total	445.17	495.30

4) Trade Payable

Particulars	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs)	Amount (Rs)
Outstanding for more than six months	44.88	-
Others	2.37	71.25
Total	47.25	71.25

Ageing Schedule of Trade Payable is as Below

As At March 31,2024

Particular	Not Due	Outstanding for the following periods from due date of payment				Total
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed Dues- MSME	-	-	-	-	-	-
Undisputed Dues- Others	-	2.37	44.88	-	-	47.25
Disputed Dues- MSME	-	-	-	-	-	-
Disputed Dues- Others	-	-	-	-	-	-
Add Unbilled dues	-	2.37	44.88	-	-	47.25
Total Trade Payables	-	2.37	44.88	-	-	47.25

Ageing Schedule of Trade Payable is as Below

As At March 31,2023

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

5) Other Current Liabilities:

Particulars	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs)	Amount (Rs)
Statutory & Other Liabilities		
Liability for Expense	5.89	9.84
Payable Against Land	51.20	51.20
Statutory Liab	0.27	1.38
Duties & Taxes	0.35	1.37
Other Liab		
Total	957.69	1,025.32
	1,015.40	1,089.10

SHASHANK NIDHI CONSTRUCTION PVT. LTD. Signed pursuant to the provisions of Sec 134 of the Companies Act, 2013 in authentication of the above.

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

Bijay Kumar
Director
BIJAY KUMAR
(Director)
DIN NO.07547310

Ranjit Narayan Mishra
Director
RANJEET NARAYAN MISHRA
(Director)
DIN NO. 01443614

Bijay Kumar
Director
SHASHANK NIDHI CONSTRUCTION PVT. LTD.
Director

SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED
NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31/03/2024

6) Other Non-Current Assets	(Rupees in Lakhs)	
	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs)	Amount (Rs)
Particulars		
Preliminary Expenditure		
Opening Balance:	-	-
Incurred During Year	-	-
Written off during the year	-	-
Total	-	-

7) Trade Receivables	AS ON 31/03/2024		AS ON 31/03/2023	
	Amount (Rs)		Amount (Rs)	
	Amount (Rs)		Amount (Rs)	
Particulars				
Outstanding for more than six months	111.66		-	
Others	20.53		198.24	
Total	132.19		198.24	

Ageing Schedule of Trade Receivable is as Below

As At March 31,2024

Particular	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	20.53	-	111.66	-		132.19
Undisputed - Considered Doubtful						
Disputed - Considered Good						
Disputed - Considered Doubtful						
	20.53	-	111.66	-	-	132.19

Ageing Schedule of Trade Receivable is as Below

As At March 31,2023

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

8) **Cash & Cash Equivalent**

Particulars	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs)	Amount (Rs)
- Cash at bank	5.30	8.70
- Cash in hand	24.50	22.59
	29.80	31.29

Signed pursuant to the provisions of Sec 134 of the Companies Act, 2013 in authentication of the above

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

BIJAY KUMAR
(Director)
DIN NO.07547310

Director

RANJEET NARAYAN
(Director)
DIN NO. 01443614

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

Director

SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED
NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31/03/2024

9) Loans And Advances

<u>Particulars</u>	(Rupees in Lakhs)	
	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs)	Amount (Rs)
Deposits (Assets)	49.90	147.30
	49.90	147.30

10) Other Current Assets

<u>Particulars</u>	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs)	Amount (Rs)
Other Current Assets	-	-
Total	-	-

Signed pursuant to the provisions of Sec 134 of the
 Companies Act, 2013 for authentication of the above.

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

BIJAY KUMAR

Ranjee

BIJAY KUMAR Director
 (Director)
 DIN NO.07547310

Director

RANJEET NARAYAN MISHRA
 (Director)
 DIN NO. 01443614

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

BIJAY KUMAR

Director

SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED
NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31/03/2024

11) Revenue From Operations

Particulars	(Rupees in Lakhs)	
	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs.)	Amount (Rs.)
Revenue From Operation Sale of Flats/Lands and Rental Income	260.33	291.72
	260.33	291.74

12) Other Income

Particulars	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs.)	Amount (Rs.)
Interest On FD and Deposits	4.36	3.33
Misc Income	-	0.03
Rental Income	-	34.44
	4.36	37.80

12A) Changes in Inventory

Particulars	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs.)	Amount (Rs.)
Opening Stock	1,459.14	1,657.68
Closing Stock	1,374.33	1,459.14
	84.81	198.54

12B) Purchase of Consumables:

Particulars	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs.)	Amount (Rs.)
Opening Stock	-	-
Add: consumables	3.76	0.75
Add: purchase	2.58	9.59
Closing Stock	-	-
	6.33	10.34

13) Employee Benefit Expenses

Particulars	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs.)	Amount (Rs.)
Salary & Wages	3.56	5.50
Staff Welfare Expenses	0.10	0.08
Other Wage & Salary	-	-
	3.67	5.58

14) Finance Cost

Particulars	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs.)	Amount (Rs.)
Interest on Bank Finance & Charges	36.44	36.70
Interest on Fines & Statutory Dues	-	0.29
	36.44	36.99

Signed pursuant to the provisions of Sec 134 of the
Companies Act, 2013 in authentication of the above.

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

BIJAY KUMAR
BIJAY KUMAR Director
(Director)
DIN NO. 07547310

Ranjeet Narayan Mishra
RANJEET NARAYAN MISHRA
(Director)
DIN NO. 01443614

SHASHANK NIDHI CONSTRUCTION PVT. LTD.
BIJAY KUMAR
Director

SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED
NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31/03/2024

15) **Other Administration & Selling Expenses**

Particulars	(Rupees in Lakhs)	
	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs.)	Amount (Rs.)
Office & Misc Expenses	1.35	0.06
Printing & Stationary	-	0.10
Bank Charges	1.02	-
Telephone & Internet	0.03	0.06
Conveyance Expenses	0.11	0.15
Travelling and Conyeance	3.90	-
Interest Paid	30.31	-
Auditors Remuneration	1.50	1.50
Professional Fees	0.05	6.02
Security Service	4.71	1.99
Postage Expenses	-	-
Total	42.98	9.88

17) **Other Expenses**

Particulars	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs.)	Amount (Rs.)
	Power & Fuel Expenses	10.66
Insurance Charges	1.34	1.37
Round Off	-	-
Rent	-	-
Repairs & Maintainance	2.79	3.02
Interest on TDS	-	-
Fees & Taxes	2.11	4.12
	16.89	35.65

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

BIJAY KUMAR
(Director)
DIN NO.07547310

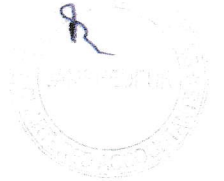
BIJAY KUMAR
Director

Ranjeet Narayan Mishra
RANJEET NARAYAN MISHRA
(Director)
DIN NO. 01443614

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

BIJAY KUMAR

Director



SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED
NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31/03/2024

15) **Other Administration & Selling Expenses**

Particulars	(Rupees in Lakhs)	
	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs.)	Amount (Rs.)
Office & Misc Expenses	1.35	0.06
Printing & Stationary	-	0.10
Bank Charges	1.02	-
Telephone & Internet	0.03	0.06
Conveyance Expenses	0.11	0.15
Travelling and Conyeance	3.90	-
Interest Paid	30.31	-
Auditors Remuneration	1.50	1.50
Professional Fees	0.05	6.02
Security Service	4.71	1.99
Postage Expenses	-	-
Total	42.98	9.88

17) **Other Expenses**

Particulars	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs.)	Amount (Rs.)
Power & Fuel Expenses	10.66	27.13
Insurance Charges	1.34	1.37
Round Off	-	-
Rent	-	-
Repairs & Maintainance	2.79	3.02
Interest on TDS	-	-
Fees & Taxes	2.11	4.12
	16.89	35.65

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

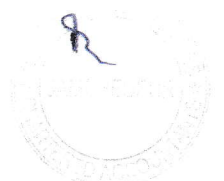
BIJAY KUMAR
(Director)
DIN NO.07547310

BIJAY KUMAR
Director

Ranjeet Narayan Mishra
RANJEET NARAYAN MISHRA
(Director)
DIN NO. 01443614

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

BIJAY KUMAR
Director



SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED
NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31/03/2024

18) Deferred Tax Assets/Liability

Particulars	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs.)	Amount (Rs.)
Opening Timing Difference of Depreciation	15.13	16.11
Add: Timing Difference of Depreciation Created during the year:-		
Depreciation as per companies act	11.30	13.90
Depreciation as per Income Tax	12.12	12.92
Total Timing Difference	15.96	15.13
Less: Timing Difference of Depreciation Reversed during the year	-	-
Closing Timing Difference of Depreciation	15.96	15.13
Tax on Timing Difference @ 26.00%	4.15	3.93
Less: Opening Balance of Deferred Tax Liability	(3.93)	-3.69
Deferred Tax Liability Created During The Year	0.22	(0.24)
Deferred Tax Liability C/F to Balance Sheet	(3.72)	(3.93)

Particulars	AS ON 31/03/2024	AS ON 31/03/2023
	Amount (Rs.)	Amount (Rs.)
Opening Timing Difference of Loss	-	-
Add: Timing Difference of Loss Created during the year:-	-	-
Less: Timing Difference of Loss Reversed during the year	-	-
Closing Timing Difference of Depreciation	-	-
Tax on Timing Difference @ 26.00%	-	-
Less: Opening Balance of Deferred Tax Assets	-	-
Deferred Tax Assets Created During The Year	-	-
Deferred Tax Assets C/F to Balance Sheet	-	-

Signed pursuant to the provisions of Sec 134 of the Companies Act, 2013 in authentication of the above

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

BIJAY KUMAR
(Director)
DIN NO.07547310

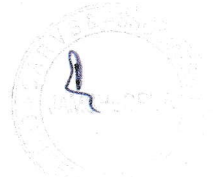
BIJAY KUMAR
Director

Ranjeet
Director
RANJEET NARAYAN MISHRA
(Director)
DIN NO. 01443614

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

BIJAY KUMAR

Director



SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2024

Note- 19

FINANCIAL RATIOS

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

S No.	Ratio	Formula	Particulars		31-Mar-24		31-Mar-23		Ratio as on	Ratio as on	Variation	Reason variati is mor than 25
			Numerator	Denominator	Numerator	Denominator	Numerator	Denominator	31-Mar-24	31-Mar-23		
(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	1,586.22	1,066.51	1,835.97	1,160.36	1.49	1.58	-6.00%	NA
(b)	Debt-Equity Ratio	Debt / Equity	Debt= long term borrowing + Short-term borrowings	Equity= Share capital + Reserve and Surplus	445.17	650.53	495.30	651.38	0.68	0.76	-10.00%	NA
(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	59.79	36.44	69.54	36.99	1.64	1.88	-12.71%	NA
(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	12.05	238.20	19.63	238.20	0.05	0.08	-38.59%	NA

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

SHASHANK NIDHI CONSTRUCTION PVT. LTD.



BIJAY KUMAR
BIJAY KUMAR
 (Director) **Director**
 DIN NO.07547310

Ranjeet
RANJEET NARAYAN MISHRA
 (Director) **Director**
 DIN NO. 01443614

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

BIJAY KUMAR

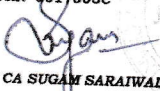
Director

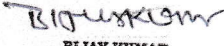
Continue...


SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2024

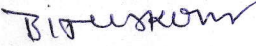
(e)	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	Cost of Goods Sold	(Opening Inventory + Closing Inventory) / 2	6.33	-	10.34	-	#DIV/0!	#DIV/0!	#DIV/0!	NA
(f)	Trade Receivables Turnover Ratio	Net Credit Sales / Average Trade Receivables	Net Credit Sales	(Opening Trade Receivables + Closing Trade Receivables) / 2	260.33	165.22	291.74	10.74	1.58	27.16	-94.20%	NA
(g)	Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	Net Credit Purchases	(Opening Trade Payables + Closing Trade Payables) / 2	6.33	59.25	10.34	0.08	0.11	129.21	-99.92%	NA
(h)	Net Capital Turnover Ratio	Revenue / Average Working Capital	Revenue	Average Working Capital = Average of Current assets - Current liabilities	264.70	(273.40)	329.54	(242.37)	-0.97	(1.36)	-28.79%	NA
(i)	Net Profit Ratio	Net Profit after tax / Net Sales	Net Profit after tax	Net Sales	12.05	260.33	19.63	291.74	0.05	0.07	-31.18%	NA
(j)	Return on Capital Employed	EBIT / Capital Employed	EBIT = Earnings before interest and taxes	Capital Employed = Total Assets - Current Liability	52.13	1,099.41	56.63	1,150.61	0.05	0.05	-3.64%	NA
(k)	Return on Investment	Net Profit after tax / Net Investment	Net Profit after tax	Net Investment = Net Equity	12.05	519.71	19.63	675.62	0.02	0.03	-20.17%	NA

NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES: NOTES NO 1 To 19
IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED

FOR, C A R V S & Associates
CHARTERED ACCOUNTANTS
 FRN 0017305C

 (CA SUGAM SARAIWALA)
 PARTNER
 MEM NO- 429519
 DATE : 25-09-2024
 PLACE : JAMSHEDPUR
 UDIN: 24429519BKQIF1431

Signed pursuant to the provisions of Sec 134 of the
 Companies Act, 2013 in authentication of the above
SHASHANK NIDHI CONSTRUCTION PVT. LTD. SHASHANK NIDHI CONSTRUCTION PVT. LTD.

 BIJAY KUMAR
 (Director)
 DIN NO. 07547310


 RANJEET NARAYAN MISHRA
 (Director)
 DIN NO. 01443614

SHASHANK NIDHI CONSTRUCTION PVT. LTD.


Director

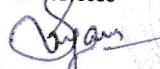
SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2024

(e)	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	Cost of Goods Sold	(Opening Inventory + Closing Inventory) / 2	6.33	-	10.34	-	#DIV/0!	#DIV/0!	#DIV/0!	NA
(f)	Trade Receivables Turnover Ratio	Net Credit Sales / Average Trade Receivables	Net Credit Sales	(Opening Trade Receivables + Closing Trade Receivables) / 2	260.33	165.22	291.74	10.74	1.58	27.16	-94.20%	NA
(g)	Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	Net Credit Purchases	(Opening Trade Payables + Closing Trade Payables) / 2	6.33	59.25	10.34	0.08	0.11	129.21	-99.92%	NA
(h)	Net Capital Turnover Ratio	Revenue / Average Working Capital	Revenue	Average Working Capital = Average of Current assets - Current liabilities	264.70	(273.40)	329.54	(242.37)	-0.97	(1.36)	-28.79%	NA
(i)	Net Profit Ratio	Net Profit after tax / Net Sales	Net Profit after tax	Net Sales	12.05	260.33	19.63	291.74	0.05	0.07	-31.16%	NA
(j)	Return on Capital Employed	EBIT / Capital Employed	EBIT = Earnings before interest and taxes	Capital Employed = Total Assets - Current Liability	52.13	1,099.41	56.63	1,150.61	0.05	0.05	-3.64%	NA
(k)	Return on Investment	Net Profit after tax / Net Investment	Net Profit after tax	Net Investment = Net Equity	12.05	519.71	19.63	675.62	0.02	0.03	-20.17%	NA

NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES: NOTES NO 1 To 19
IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED

FOR, C A R V S & Associates
 CHARTERED ACCOUNTANTS

FRN: 0017305C


 (CA SUGAM SARAIWALA)
 PARTNER

MEM NO- 429519

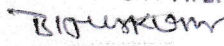
DATE : 25-09-2024

PLACE : JAMSHEDPUR

UDIN: 24429519BKEQIF1431

Signed pursuant to the provisions of Sec 134 of the
 Companies Act, 2013 in authentication of the above.

SHASHANK NIDHI CONSTRUCTION PVT. LTD. SHASHANK NIDHI CONSTRUCTION PVT. LTD.


 BIJAY KUMAR

(Director)

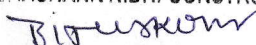
DIN NO. 07547310


 RANJEET NARAYAN MISHRA

(Director)

DIN NO. 01443614

SHASHANK NIDHI CONSTRUCTION PVT. LTD.


 Director

SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED

NOTES TO BALANCE SHEET OF SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED FOR THE YEAR ENDED ON 31.03.2024

S.No	ASSETS	YEAR OF PURCHASE	ESTIMATED LIFE OF THE ASSETS	RESIDUAL VALUE	RATE	GROSS BLOCK			DEPRECIATION			NET BLOCK			
						AS AT 01.04.2023	ADDITON	DELETION	AS AT 31.03.2024	AS AT 01.04.2023	FOR THE YEAR	DELETION	AS AT 31.03.2024	AS AT 01.04.2023	AS AT 31.03.2024
TANGIBLE ASSET															
Plant And Machinery															
OFFICE EQUIPMENT															
1	AIR CONDITIONER	Block D	8 years	6,635.90	25.89%	132,718.00	-	-	132,718.00	92,684.00	10,365.00	-	103,049.00	40,034.00	29,669.00
2	CC TV CAMERA	Block D	8 years	50,699.40	18.10%	1,013,988.00	-	-	1,013,988.00	572,154.00	190,764.00	-	762,918.00	441,834.00	251,070.00
3	CC TV CAMERA	Block D	8 years	8,497.55	18.10%	169,751.00	-	-	169,751.00	169,612.00	132,204.00	-	885,936.00	139.00	139.00
4	INVERTER	Block D	8 years	63,218.40	25.89%	1,264,368.00	-	-	1,264,368.00	793,732.00	132,204.00	-	885,936.00	510,636.00	378,432.00
5	MOBILE	Block D	8 years	2,601.15	18.10%	52,023.00	-	-	52,023.00	49,300.00	-	-	49,300.00	2,723.00	2,723.00
6	MOBILE	Block D	8 years	2,292.75	11.88%	45,855.00	-	-	45,855.00	45,855.00	-	-	45,855.00	-	-
7	PLANT AND MACHINERY	Block E	8 years	115,153.40	25.89%	2,303,068.00	-	-	2,303,068.00	1,733,958.00	147,343.00	-	1,881,301.00	569,110.00	421,767.00
8	PLANT AND MACHINERY (Generator set & Water Tanker)	Block E	8 years	98,882.45	18.10%	1,977,649.00	-	-	1,977,649.00	1,513,182.00	84,069.00	-	1,597,251.00	464,467.00	380,398.00
9	PLANT AND MACHINERY	Block E	8 years	14,549.35	18.10%	290,987.00	-	-	290,987.00	2,851,347.00	6,798.00	-	2,860,228.00	37,557.00	30,759.00
10	PLANT AND MACHINERY (Machinery & Up Batteries)	Block E	8 years	150,792.00	23.84%	3,015,840.00	-	-	3,015,840.00	2,481,863.00	13,701.00	-	2,500,000.00	164,493.00	150,792.00
11	PLANT AND MACHINERY	Block E	8 years	15,721.65	18.10%	314,433.00	-	-	314,433.00	815,932.00	21,506.00	-	838,438.00	72,570.00	59,435.00
12	PLANT AND MACHINERY	Block E	8 years	45,000.00	25.89%	900,000.00	-	-	900,000.00	927,274.00	21,506.00	-	948,780.00	83,068.00	61,562.00
13	PLANT AND MACHINERY	Block E	8 years	48,450.00	28.31%	969,000.00	-	-	969,000.00	1,855,217.00	481,546.00	-	2,344,763.00	21,783.00	21,783.00
14	PLANT AND MACHINERY	Block E	8 years	93,750.00	28.31%	1,875,000.00	-	-	1,875,000.00	1,904,578.00	25,122.00	-	1,929,700.00	955.00	955.00
15	VEHICLE Block C	Block C	8 years	472,780.75	18.10%	9,455,615.00	-	-	9,455,615.00	1,903,623.00	386,202.00	-	11,744,840.00	2,660,473.00	2,178,927.00
16	VEHICLE Block E	Block E	8 years	95,228.90	0.00%	1,904,578.00	-	-	1,904,578.00	386,202.00	25,122.00	-	2,290,780.00	138,798.00	113,676.00
17	WEIGHT	Block E	8 years	26,250.00	18.10%	525,000.00	-	-	525,000.00	386,202.00	25,122.00	-	911,324.00	955.00	955.00
	Furniture & Fixtures														
1	Furniture	Block B	10 years	8,250.50	25.89%	164,610.00	-	-	164,610.00	152,571.00	2,961.00	-	155,532.00	11,437.00	8,476.00
2	Furniture & Fixture 2	Block B	10 years	602.00	25.89%	12,040.00	-	-	12,040.00	152,571.00	2,961.00	-	155,532.00	602.00	602.00
	Computer & Accessories														
1	COMPUTER	Block A	3 years	7,015.00	31.67%	140,300.00	-	-	140,300.00	139,690.00	-	-	139,690.00	614.00	614.00
2	COMPUTER	Block A	3 years	625.00	31.67%	12,500.00	-	-	12,500.00	11,875.00	-	-	11,875.00	625.00	625.00
	GRAND TOTAL														
						26,527,283.00			26,527,283.00	21,263,643.00	1,129,514.00		22,393,157.00	5,263,644.00	4,134,130.00

SHASHANK NIDHI CONSTRUCTION PVT. LTD.
 SHASHANK NIDHI CONSTRUCTION PVT. LTD.
 SHASHANK NIDHI CONSTRUCTION PVT. LTD.

SHASHANK NIDHI CONSTRUCTION PVT. LTD.
 Director

Rishob
 Director

SHASHANK NIDHI CONSTRUCTION PVT. LTD.
 Director

Bijay Kumar
 Director

Bijay Kumar
 Director

SHASHANK NIDHI CONSTRUCTION PRIVATE LIMITED

ASSESSMENT YEAR :- 2024-25

FINANCIAL YEAR :- 2023-24

ANNEXURE : 1

DEPRECIATION AS PER INCOME TAX ACT

ASSETS	RATE	GROSS BLOCK					DEPRECIATION			NET BLOCK	
		AS AT 01.04.2023	ADDITIONS & PUT TO USE		AS AT 31.03.2024	AS ON 1.4.2023	FOR THE YEAR	TOTAL ON 31.3.2024	W.D.V AS ON 1.4.2023	W.D.V AS ON 31.3.2024	
			UP TO 30.9.2023	FROM 1.10.2023							DELTTION
<u>10% BLOCK</u> FURNITURE & FIXTURES	10%	79,108.00	-	-	79,108.00	7,120.00	15,031.00	71,197.00	64,077.00		
<u>15% BLOCK</u> PLANT & MACHINERY	15%	955,046.00	-	-	955,046.00	1,768.00	265,025.00	811,789.00	690,021.00		
<u>40% BLOCK</u> COMPUTER & ACCESSORIES	40%	372.00	-	-	372.00	89.00	238.00	223.00	134.00		
<u>15% BLOCK</u> PLANT & MACHINERY	15%	8,460,858.00	-	-	8,460,858.00	1,483,358.00	2,321,829.00	7,222,387.00	6,139,029.00		
GRAND TOTAL		9,495,384.00	-	-	9,495,384.00	1,412,335.00	2,602,123.00	8,105,596.00	6,893,261.00		

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

SHASHANK NIDHI CONSTRUCTION PVT. LTD.

R. K. Sharma
Director

B. D. Sharma
Director

B. D. Sharma
Director

Director