



INDEPENDENT AUDITOR'S REPORT

The Members of DEEPAK SINGAL ENGINEERS & BUILDERS PRIVATE LIMITED

Report on the Financial Statement Opinion

We have audited the accompanying Ind AS financial statements of **DEEPAK SINGAL ENGINEERS & BUILDERS PRIVATE LIMITED** ("the company"), which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss, including other comprehensive income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid Ind AS financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022, its profit including other comprehensive income its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Companies Act, 2013 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.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's information, but does not include the Ind AS financial statements and our Auditor's Report thereon.



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

Management's Responsibility for the Financial Statement

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, 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.

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 scepticism 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 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 exist 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

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 Act, we give in the Annexure 1, 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 accounts 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, Statement of Profit and Loss including other comprehensive income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of accounts;
 - (d) in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;



(e) on the basis of written representation received from the directors as on 31st March, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022, from being appointed as a director in terms of Section 164(2) of the Act;

(f) with respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these Ind AS financial statements and the operating effectiveness of such controls are not applicable due to small company.

(g) In our opinion the managerial remuneration for the year ended 31st March, 2022 has been paid / provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act.

(h) 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 has disclosed the impact of pending litigations on its financial position in its financial statements, if any.
- ii. The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There has been no delay in transferring amounts, required to be transferred, if any, to the Investor Education and Protection Fund by the Company.

PLACE: LUDHIANA

DATE: 05.09.2022

For KRISHAN GOEL & ASSOCIATES
CHARTERED ACCOUNTANTS



(MANOJ JAIN)

PARTNER

M.NO.091621

UDIN : 22091621AWZLXU2940

The Annexure 1 of the Independent Auditor's Report

With reference to The Annexure 1 of referred to Independent Auditor's Report to the member of the Company on the financial statements for the year ending 31.03.2022, we report the following :

- i. (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.
 - (a) (B) The Company has maintained proper records showing full particulars of intangible assets.
 - (b) According to information and explanations given to us and on the basis of our examination of records of the company, the company has a regular programme of physical verification of its Property, Plant and Equipment in phased manner which in our opinion is reasonable having regard to the size of the company and nature of its assets. No material discrepancies were noticed on such physical verification.
 - (c) According to the information and explanations given by the management, the Company is not having any immovable property.
 - (d) According to the information and explanations given to us that on the basis of examination of records of the company, the company has not revalued its property, plant and equipment or intangible assets or both during the year.
 - (e) According to the information and explanations given to us that on the basis of examination of records of the company, there are no proceedings initiated or pending against the company for holding any benami property under the prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- ii. a) The management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies were noticed on such physical verification.
 - b) According to the information and explanations given to us that on the basis of examination of records of the company, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and para ii.a) is not applicable.
- iii. According to the information and explanations given to us that on the basis of examination of records of the company, the Company has not provided any security or granted advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnership or any other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Accordingly the provisions of clause (iii) (a) to (f) of the Order are not applicable to the Company and hence not commented upon.
- iv. According to the information and explanations given to us, no loans, investments, guarantees and securities given in respect of which provision under Section 185 and 186 of the Companies Act, 2013, accordingly provision of clause iv of the Order are not applicable to the Company.
- v. According to the information and explanations given to us, the Company has not accepted any deposits from the public. Therefore, the provisions of Clause 3(v) of the order are not applicable to the Company.
- vi. According to the information and explanations given to us, turnover of the company is less than the required for cost audit. Therefore the clause vi. of the Order is not applicable to the company.



- vii. a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues including provident fund, employees' state insurance, income tax, customs duty, cess, Goods and Service Tax and other statutory dues with the appropriate authorities.
- b) According to the information and explanations given to us and the records of the Company examined by us, there are no undisputed amounts outstanding of provident fund, employees state insurance, income-tax, cess, customs duty, Goods and Service Tax. The disputed amount relating to service tax which is not paid by the company as given below :

Statement of disputed Statutory Dues

Particulars of Statutory Dues	Amount (Rs. in Lacs)	Period	Forum where Dispute is Pending	Whether paid Or unpaid
Service Tax Department Company Appeal	49.00	2006-2010	Central Excise Tribunal	Not Paid

- viii. According to the information and explanations provided to us, there were no transactions which were not recorded in the books of account which have been surrendered or disclosed as income, during the year, in the tax assessments under the Income Tax Act, 1961 and no previously unrecorded income has been recorded in the books of account during the year.
- ix. a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- b) According to the records of the company and information and explanations given to us, the Company is not a declared willful defaulter by any bank of financial institution or other lender.
- c) The company has taken term loan during the year and applied for the purpose for which loans were obtained.
- d) According to the records of the company and information and explanations given to us, funds raised on short term basis have not been utilized for long term purposes.
- e) According to the records of the company and information and explanations given to us, the company has not taken any funds from any entity or person on account to or to meet the obligations of its subsidiaries, associates or joint ventures.
- f) According to the records of the company and information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associates companies.



- x. a) The company has not raised moneys by way of initial public offer or further public offer (including Debt instruments) during the year and hence, reporting under clause 3(x)(a) of the Order is not applicable.
- b) During the year, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partly or optionally convertible) and hence, reporting under clause 3(x)(b) of the Order is not Applicable.
- xi. a) According to the information and explanations given to us, no fraud by the Company or any fraud on the company by its officers or employees has been noticed or reported during the year.
- b) No report under sub-section (12) of section 143 of the Companies Act in form ADT-4 as prescribed under rule 13 of the Companies (Audit and Auditors) Rules, 2014 has been filed by the auditors with the Central Government.
- c) According to the information and explanations given to us, no whistle blower companies have been received by the company during the year.
- xii. In our opinion, and according to the information and explanations given to us, the Company is not a Nidhi Company. Therefore, the provision of clause (xii) (a to c) of the Order are not applicable to the Company.
- xiii. According to the information and explanation given by the management, the Company's transactions with its related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable and, the details have been disclosed in the Notes to Financial Statements, as required by the applicable accounting standards.
- xiv. a) According to the information and explanation given to us, in our opinion the company has an internal audit system commensurate with the size and nature of its business.
- xv. In our opinion and according to the information and explanation given to us, the company, during the year, has not entered into any non-cash transactions with directors or persons connected with them.
- xvi. a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- b) During the year, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid certificate of Registration (COR) from Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- c) The company is not a Core Investment Company (CIC) and/or an exempted or unregistered CIC as defined in the regulations made by the Reserve Bank of India.
- d) According to the records of the company and information and explanations given to us, the group has no CIC.



- xvii. The company has not incurred cash losses in the financial year under audit and in the immediately preceding financial year.
- xviii. During the year there has been no resignation of the statutory auditors of the company and hence provisions of clause (xviii) of the Order is not applicable.
- xix. On the basis of the Financial Ratios, Aging and expected dates of realization of Financial Assets and payment of Financial Liabilities, other information accompanying the Financial Statements and our knowledge of the Board of Director and Management Plans 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 not capable 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 upto 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 Balance Sheet date, will get discharged by the Company as and when they fall due.
- xx. a) According to the records of the company and information and explanation given to us, the provision of the clause xx. is not applicable.

PLACE: LUDHIANA
DATE: 05.09.2022

For KRISHAN GOEL & ASSOCIATES
CHARTERED ACCOUNTANTS



UDIN : 22091621AWZLXU2940

M/S DEEPAK SINGAL ENGINEERS & BUILDERS PVT. LTD.
AGGAR NAGAR, LUDHIANA.

BALANCE SHEET AS ON 31.03.2022

PARTICULARS	NOTE NO.	AS AT 31.03.22		AS AT 31.03.21	
		AMOUNT		AMOUNT	
		Rs.	P.	Rs.	P.
A. EQUITY AND LIABILITIES					
1. Shareholder's Funds					
a) Share Capital	2	5000000.00		5000000.00	
b) Reserve & Surplus	3	46365911.86		45146478.01	
2. Non Current Liabilities					
Long Term Borrowings	4	957149.00		11272709.80	
Deferred Tax Liabilities (Net)	5	0.00		0.00	
3. Current Liabilities					
a) Short Term Borrowings	6	0.00		0.00	
b) Trade Payables	7	58927810.52		33380338.42	
c) Other Current Liabilities	8	285925.00		195230.00	
d) Short Term Provisions	9	320000.00		307000.00	
	TOTAL	111856796.38		95301756.23	
B. ASSETS					
1. Non Current Assets					
a) Fixed Assets	10				
Tangible Assets		1095786.00		1227414.00	
b) Deferred Tax Assets		122305.00		122305.00	
c) Other Non Current Assets	11	0.00		0.00	
2. Current Assets					
a) Current Investments		0.00		0.00	
b) Inventories	12	45120700.00		38650500.00	
c) Sundry Debtors	13	40220275.40		17681012.41	
d) Cash & Bank Balances	14	2537957.34		3745785.46	
e) Other Current Assets	15	22759772.64		33874739.36	
Corporate Information & Significant accounting policies and Notes forming part of Financial Statements	1				
	TOTAL	111856796.38		95301756.23	

AUDITOR'S REPORT

Signed in terms of our separate report of even date annexed.

For DEEPAK SINGAL ENGINEERS
& BUILDERS PVT. LTD.

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DIRECTOR

Handwritten signature

DIRECTOR

For KRISHAN GOEL & ASSOCIATES
CHARTERED ACCOUNTANTS



(MANOJ JAIN)
PARTNER

PLACE : LUDHIANA
DATE : 05.09.2022

M/S DEEPAK SINGAL ENGINEERS & BUILDERS PVT. LTD.
AGGAR NAGAR, LUDHIANA.

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31.03.2022

PARTICULARS	NOTE NO.	AS AT 31.03.22		AS AT 31.03.21	
		Rs.	P.	Rs.	P.
<u>INCOME</u>					
Net Sales/Work Done		205780240.60		235533022.61	
Misc. Income	16	405751.00		1274960.80	
	TOTAL (A)	206185991.60		236807983.41	
<u>EXPENDITURE</u>					
Net Purchases		207575073.37		226054111.05	
Increase/(Decrease) in Stock		-6470200.00		3375500.00	
Contract Expenses	17	403477.00		192483.00	
Personnel Expenses	18	1136000.00		2248832.00	
Adm. Selling & Other Overheads	19	1839479.79		2374188.80	
Financial Expenses	20	33998.00		865252.00	
Depreciation	9	131628.00		27509.00	
	TOTAL (B)	204649456.16		235137875.85	
Profit before Tax [(A)-(B)]		1536535.44		1670107.56	
<u>Tax Expense</u>					
Current Tax Expense		320000.00		307000.00	
Less : MAT Credit		0.00		0.00	
Current Tax Expense relating to prior years		-2898.41		-48324.00	
Net Current Tax Expense		317101.59		258676.00	
Deferred Tax		0.00	317101.59	0.00	258676.00
Net Profit/(Loss) from Continuing Operations		1219433.85		1411431.56	
<u>Earning per Equity Share :</u>					
Basic		24.39		28.23	
Diluted		24.39		28.23	

AUDITOR'S REPORT

Signed in terms of our separate report of even date annexed.

For DEEPAK SINGAL ENGINEERS
& BUILDERS PVT. LTD.

(Signature)
DIRECTOR

(Signature)
DIRECTOR

For KRISHAN GOEL & ASSOCIATES
CHARTERED ACCOUNTANTS



(MANOJ JAIN)
*PARTNER

PLACE : LUDHIANA
DATE : 05.09.2022

M/S DEEPAK SINGAL ENGINEERS & BUILDERS PVT. LTD.
AGGAR NAGAR, LUDHIANA

NOTE FORMING PART OF THE BALANCE SHEET AS ON 31.03.2022

PARTICULARS	AS AT 31.03.22		AS AT 31.03.21	
	AMOUNT		AMOUNT	
	Rs.	P.	Rs.	P.
2. SHARE CAPITAL				
<u>AUTHORISED CAPITAL</u>				
100000 Equity shares of Rs. 100/- each	<u>1000000.00</u>		<u>1000000.00</u>	
<u>ISSUED, SUBSCRIBED & PAID UP CAPITAL</u>				
50000 (50000) Equity shares of Rs. 100/- each fully paid up	5000000.00		5000000.00	
TOTAL	<u><u>5000000.00</u></u>		<u><u>5000000.00</u></u>	

a) Terms/Voting Rights attached to the Equity Shares

The paid up capital of the Company consists of only equity shares of Rs.100/- each. Every equity shareholder is entitled to one vote per share.

b) Details of Shareholders holding more than 5% shares in the Company

Name of Shareholder	As at 31.03.2022		As at 31.03.2021	
	Number of Shares held	% of Holding	Number of Shares held	% of Holding
Deepak Kumar Singal	46825	93.65%	46825	93.65%

3. RESERVES & SURPLUS

General Reserves

Opening Balance	1020000.00		1020000.00	
Add : Current Year Transfer	<u>0.00</u>	1020000.00	<u>0.00</u>	1020000.00

Profit & Loss Account

Opening Balance	44126478.01		42715046.45	
Add : Net Profit for the year	<u>1219433.85</u>	45345911.86	<u>1411431.56</u>	44126478.01

TOTAL	<u><u>46365911.86</u></u>		<u><u>45146478.01</u></u>	
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4. LONG TERM BORROWINGS

Term Loan from Banks	0.00	0.00
From Directors & Shareholders	957149.00	11272709.80

TOTAL	<u><u>957149.00</u></u>		<u><u>11272709.80</u></u>	
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Term Loans from Banks are secured by first mortgage of fixed assets of the Company and personal guarantee of the directors.

The Company has not defaulted in either repayment of principal or interest during the year.

The unsecured loans taken from directors & shareholders, there is no stipulation as to the repayment and there is no default in the repayment during the period.

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M/S DEEPAK SINGAL ENGINEERS & BUILDERS PVT. LTD.
AGGAR NAGAR, LUDHIANA

NOTE FORMING PART OF THE BALANCE SHEET AS ON 31.03.2022

PARTICULARS	AS AT 31.03.22		AS AT 31.03.21	
	AMOUNT		AMOUNT	
	Rs.	P.	Rs.	P.
5. DEFERRED TAX LIABILITIES				
On account of timing difference in Depreciation		0.00		0.00
TOTAL		<u>0.00</u>		<u>0.00</u>
6. SHORT TERM BORROWINGS				
Punjab National Bank		0.00		0.00
Term Loan Payable in One Year		0.00		0.00
TOTAL		<u>0.00</u>		<u>0.00</u>
Working capital Borrowings are secured by way of hypothecation of inventories and book debts and further secured by way of mortgage of properties of the directors and personal guarantee of the directors.				
The Company has not defaulted in either repayment of principal or interest during the year.				
7. TRADE PAYABLES		58927810.52		33380338.42
TOTAL		<u>58927810.52</u>		<u>33380338.42</u>
8. OTHER CURRENT LIABILITIES				
T.D.S. Payable		66615.00		16710.00
E.P.F. Payable		42190.00		31400.00
Krishan Goel & Associates		177000.00		147000.00
Labour Welfare Fund		120.00		120.00
TOTAL		<u>285925.00</u>		<u>195230.00</u>
9. SHORT TERM PROVISIONS				
Provision for Income Tax		320000.00		307000.00
TOTAL		<u>320000.00</u>		<u>307000.00</u>

Hemal Singh *Alvin*



M/S DEEPAK SINGAL ENGINEERS & BUILDERS PVT. LTD.
AGGAR NAGAR, LUDHIANA

NOTE FORMING PART OF THE BALANCE SHEET AS ON 31.03.2022

PARTICULARS	AS AT 31.03.22		AS AT 31.03.21	
	Rs.	P.	Rs.	P.
11. OTHER NON CURRENT ASSETS				
		0.00		0.00
TOTAL		<u>0.00</u>		<u>0.00</u>
12. INVENTORIES				
<u>Closing Stock</u>				
At cost		45120700.00		38650500.00
TOTAL		<u>45120700.00</u>		<u>38650500.00</u>
13. SUNDRY DEBTORS				
a) Trade receivables outstanding for a period less than six months from the date they are due for payment				
Unsecured, considered good		40220275.40		13334284.41
b) Trade receivables outstanding for a period more than six months from the date they are due for payment				
Unsecured, considered good		0.00		4346728.00
TOTAL		<u>40220275.40</u>		<u>17681012.41</u>
14. CASH & BANK BALANCES				
Cash in Hand		2478192.02		3631023.02
Balance in Bank Accounts		59765.32		114762.44
TOTAL		<u>2537957.34</u>		<u>3745785.46</u>
15. OTHER CURRENT ASSETS				
Advances Recoverable		22759772.64		33874739.36
TOTAL		<u>22759772.64</u>		<u>33874739.36</u>

Hemal Singh

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M/S DEEPAK SINGAL ENGINEERS & BUILDERS PVT. LTD.
AGGAR NAGAR, LUDHIANA

NOTE FORMING PART OF THE PROFIT & LOSS A/C AS ON 31.03.2022

PARTICULARS	AS AT 31.03.22		AS AT 31.03.21	
	Rs.	P.	Rs.	P.
16. MISC. INCOME				
Rebate & Discount		0.00		898293.80
Interest Income		405751.00		376667.00
TOTAL		<u>405751.00</u>		<u>1274960.80</u>
17. CONTRACT EXPENSES				
Freight, Octroi & Cartage		403477.00		19255.00
Diesel		0.00		147960.00
Labour Cess		0.00		16443.00
Machinery Repair		0.00		8825.00
TOTAL		<u>403477.00</u>		<u>192483.00</u>
18. PERSONNEL EXPENSES				
Salary & Directors Remuneration		1085000.00		600000.00
Labour & Wages		0.00		1555868.00
E.P.F.		51000.00		57214.00
Staff & Labour Welfare		0.00		35750.00
TOTAL		<u>1136000.00</u>		<u>2248832.00</u>
19. ADMN. SELLING & OTHER OVERHEADS				
Printing & Stationery		0.00		2550.00
Bank Charges		1731887.43		1949012.76
Fees & Taxes		1298.00		20000.00
Audit Fee		30000.00		30000.00
Insurance		0.00		28774.00
GST Fee		2050.00		17960.00
Coneyance Exp		0.00		18550.00
Vehicle Repair & Maintenance		70132.40		26870.00
LC Charges		0.00		273887.04
Telephone & Mobile Expenses		0.00		6585.00
Repair & Maintenance		4053.39		0.00
Rebate & Discount		58.57		0.00
TOTAL		<u>1839479.79</u>		<u>2374188.80</u>
20. INTEREST				
Interest		33998.00		865252.00
TOTAL		<u>33998.00</u>		<u>865252.00</u>

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M/S DEEPAK SINGAL ENGINEERS & BUILDERS PVT. LTD.
AGGAR NAGAR, LUDHIANA.

NOTE FORMING PART OF THE BALANCE SHEET AS ON 31.03.2022

10. FIXED ASSETS

PARTICULARS	COST AS ON 01.04.21		ADDITIONS BEFORE 30.09.2021		ADDITIONS AFTER 30.09.2021		SALES DURING THE YEAR		TOTAL UPTO 31.03.21		DEPRECIATION DURING THE YEAR		DEPRECIATION ADJUSTMENT		TOTAL		W.D.V. AS ON 31.03.22		W.D.V. AS ON 31.03.21	
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
Air Conditioner	780247.50	-	-	-	-	-	-	-	741235.50	-	-	0.00	-	0.00	-	-	741235.50	-	-	39012.00 *
Car	12336784.60	-	-	-	-	-	-	11912584.60	-	-	0.00	-	0.00	-	-	11912584.60	-	-	424200.00 *	
Computer	168606.00	-	-	-	-	-	-	160176.00	-	-	0.00	-	0.00	-	-	160176.00	-	-	8430.00 *	
Concrete Mixer	482992.00	-	-	-	-	-	-	458257.00	-	-	585.00	-	0.00	-	-	458842.00	-	-	24150.00 *	
Earth Compactor	180960.00	-	-	-	-	-	-	171471.00	-	-	441.00	-	0.00	-	-	171912.00	-	-	9048.00 *	
Earth Grader	640000.00	-	-	-	-	-	-	623554.00	-	-	0.00	-	0.00	-	-	623554.00	-	-	16446.00 *	
Excavator Loader	4933554.00	-	-	-	-	-	-	4514567.00	-	-	118615.00	-	0.00	-	-	4633182.00	-	-	300372.00 *	
Generator Set	528000.00	-	-	-	-	-	-	509074.00	-	-	0.00	-	0.00	-	-	509074.00	-	-	18926.00 *	
Inventor	18400.00	-	-	-	-	-	-	17740.00	-	-	0.00	-	0.00	-	-	17740.00	-	-	660.00 *	
Mobile	46400.00	-	-	-	-	-	-	44736.00	-	-	0.00	-	0.00	-	-	44736.00	-	-	1664.00 *	
Plant & Machinery	1363865.00	-	-	-	-	-	-	1284904.00	-	-	10344.00	-	0.00	-	-	1295248.00	-	-	68617.00 *	
Scooter	101069.00	-	-	-	-	-	-	95196.00	-	-	820.00	-	0.00	-	-	96016.00	-	-	5053.00 *	
Tool & Plant	15118.00	-	-	-	-	-	-	14363.00	-	-	0.00	-	0.00	-	-	14363.00	-	-	755.00 *	
Tower Crane	1160000.00	-	-	-	-	-	-	1107177.00	-	-	823.00	-	0.00	-	-	1108000.00	-	-	52000.00 *	
Truck	2467285.00	-	-	-	-	-	-	2343922.00	-	-	0.00	-	0.00	-	-	2343922.00	-	-	123363.00 *	
Wireless Set	49500.00	-	-	-	-	-	-	47025.00	-	-	0.00	-	0.00	-	-	47025.00	-	-	2475.00 *	
RO system	12292.00	-	-	-	-	-	-	11677.00	-	-	0.00	-	0.00	-	-	11677.00	-	-	615.00 *	
TOTAL	25285073.10	-	-	-	-	-	-	24057659.10	-	-	131628.00	-	0.00	-	-	24189287.10	-	-	1095786.00	
PREVIOUS YEAR	-	-	-	-	-	-	-	23994295.30	-	-	35955.00	-	0.00	-	-	24030150.30	-	-	1731693.00	
																				2169652.00

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M/S DEEPAK SINGAL ENGINEERS & BUILDERS PVT. LTD.
AGGAR NAGAR, LUDHIANA.

SECURED LOANS AS ON 31.03.2022

PARTICULARS	ANNEXURE - A	
	AMOUNT	
	Rs.	P.
HDFC Bank Ltd. (Alto)		0.00
Punjab National Bank C/C		0.00
TOTAL		<u>0.00</u>

UNSECURED LOANS AS ON 31.03.2022

PARTICULARS	ANNEXURE - B	
	AMOUNT	
	Rs.	P.
Akash Singal	76250.00	
Henna Singal	863960.00	
Sunita Singal	16939.00	
TOTAL		<u>957149.00</u>

Henna Singal *Akash Singal*



M/S DEEPAK SINGAL ENGINEERS & BUILDERS PVT. LTD.
AGGAR NAGAR, LUDHIANA.

SUNDRY CREDITORS AS ON 31.03.2022

PARTICULARS	ANNEXURE - C	
	AMOUNT	
	Rs.	P.
Deepak Builders & Engs. Ind. Pvt. Ltd., H.O.	42380057.40	
Hilti India Pvt. Ltd.	422477.51	
Jindal Pipe Co.	2000000.00	
Ribhi Industries	40000.00	
Raj Steel Traders	896192.70	
Steel Authority of India Ltd., Pb.	13189082.91	
TOTAL	58927810.52	

OTHER LIABILITIES AS ON 31.03.2022

PARTICULARS	ANNEXURE - D	
	AMOUNT	
	Rs.	P.
E.P.F. Payable	42190.00	
Labour Welfare Fund	120.00	
Krishan Goel & Associates	177000.00	
Provision for Income Tax	320000.00	
T.D.S. Payable	66615.00	
TOTAL	605925.00	

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M/S DEEPAK SINGAL ENGINEERS & BUILDERS PVT. LTD.
AGGAR NAGAR, LUDHIANA.

CASH & BANK BALANCES AS ON 31.03.2022

PARTICULARS	ANNEXURE - F	
	AMOUNT	
	Rs.	P.
Cash in Hand	2478192.02	
Punjab National Bank	8075.88	
Punjab National Bank	41689.44	
Yes Bank	10000.00	
TOTAL	2537957.34	

SUNDRY DEBTORS AS ON 31.03.2022

PARTICULARS	ANNEXURE - G					
	MORE THAN 180 DAYS		LESS THAN 180 DAYS		TOTAL	
	Rs.	P.	Rs.	P.	Rs.	P.
<i>Bansal Processing House</i>	0.00		19964164.00		19964164.00	
<i>B.K. HARDWARE ENTERPRISES</i>	0.00		1298000.00		1298000.00	
<i>DHARUV INTERNATIONAL, DELHI</i>	0.00		3829814.00		3829814.00	
<i>JINDAL MOTORS</i>	0.00		1689975.00		1689975.00	
<i>Kabir Infra Private Limited</i>	0.00		1087167.00		1087167.00	
<i>Kelmar India Exports</i>	0.00		3000032.00		3000032.00	
<i>Punjab Electrical Corporation</i>	0.00		4393652.00		4393652.00	
<i>Punjab Electricals</i>	0.00		3610775.40		3610775.40	
<i>Shivaji Traders</i>	0.00		1346696.00		1346696.00	
TOTAL	0.00		40220275.40		40220275.40	

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M/S DEEPAK SINGAL ENGINEERS & BUILDERS PVT. LTD.
AGGAR NAGAR, LUDHIANA.

OTHER RECEIVABLES AS ON 31.03.2022

PARTICULARS	ANNEXURE - H	
	AMOUNT	
	Rs.	P.
Advance Auto Agro Associates	8230.00	
Allied Recycling Ltd.	923986.00	
Cheques in hand	1436007.24	
Deepak Fastners Ltd	116985.00	
Earnest Money	10722.50	
Income Tax	28067.00	
Indo Products	453261.00	
Interest Receivable	481021.00	
Joshi Automotives Pvt. Ltd.	100000.00	
New Varia Trading	200345.00	
Security - Chowksi Bhawan	72320.00	
Tata Steel Ltd	138992.00	3969936.74
PNB FDR & Interest		5825463.00
T.D.S.		29645.00
T.C.S.		42384.69
T.D.S. Receivable		160392.00
VAT Receivable		2085558.69
Income Tax Refund		1758210.00
GST CASH LEDGER IGST		699.00
GST CASH LEDGER SGST		4533.00
GST CASH LEDGER CGST		4533.00
GST CREDIT LEDGER CGST		6265772.00
GST CREDIT LEDGER SGST		2605470.00
GST Not Claimed		7175.52
TOTAL		<u>22759772.64</u>

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