



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, 2023, 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, 2023, 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, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023, from being appointed as a director in terms of Section 164(2) of the Act;

(f) with respect to the adequacy of the internal financial controls over financial reporting of the Company 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, 2023 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.

For KRISHAN GOEL & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: LUDHIANA
DATE: 05.09.2023

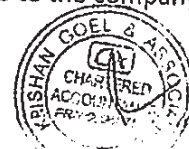


UDIN : 23091621BGTXMH6433

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 31.03.2023, 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 the 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: 05.09.2023

For KRISHAN GOEL & ASSOCIATES
CHARTERED ACCOUNTANTS



UDIN : 23091621BGTXMH6433

DEEPAK SINGAL ENGINEERS & BUILDERS PRIVATE LIMITED

BALANCE SHEET AS AT 31st MARCH, 2023.

CIN NO. U70100PB1992PTC012566

(IN RUPEES)

S. NO.	PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD 31/03/2023		FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD 31/03/2022	
I EQUITY AND LIABILITIES						
1	SHAREHOLDERS FUNDS					
	(a) SHARE CAPITAL	A		50,00,000.00		50,00,000.00
	(b) RESERVES AND SURPLUS	B		4,75,14,574.96		4,63,65,911.86
	(c) MONEY REC. AGST. SHARE WARRANTS			-		-
	TOTAL(1)			5,25,14,574.96		5,13,65,911.86
2	SHARE APPLICATION MONEY PENDING ALLOTMENT					
3	NON-CURRENT LIABILITIES					
	(a) LONG TERM BORROWINGS	C		9,57,149.00		9,57,149.00
	(b) DEFERRED TAX LIABILITIES (NET)			-		-
	(c) OTHER LONG-TERM LIABILITIES	D		-		-
	(d) LONG-TERM PROVISIONS	E		-		-
	TOTAL(2)			9,57,149.00		9,57,149.00
4	CURRENT LIABILITIES					
	(a) SHORT TERM BORROWINGS	F		-		-
	(b) TRADE PAYABLES			5,11,62,150.82		5,89,27,810.52
	(c) OTHER CURRENT LIABILITIES	G		5,72,814.00		2,85,925.00
	(d) SHORT TERM PROVISIONS	H		4,10,000.00		3,20,000.00
	TOTAL(3)			5,21,44,964.82		5,95,33,735.52
	TOTAL(1+2+3)			10,56,16,688.78		11,18,56,796.38
II ASSETS						
1	NON-CURRENT ASSETS					
	(a) FIXED ASSETS					
	(i) TANGIBLE ASSETS	I		10,18,020.00		10,95,786.00
	(ii) INTANGIBLE ASSETS	J		-		-
	(iii) CAPITAL WORK-IN-PROGRESS			-		-
	(iv) INTANGIBLE ASSETS UNDER DEV.			-		-
	(b) NON-CURRENT INVESTMENTS	K		-		-
	(c) DEFERRED TAX ASSETS (NET)			1,22,305.00		1,22,305.00
	(d) LONG-TERM LOANS AND ADVANCES	L		-		-
	(e) OTHER NON-CURRENT ASSETS	M		-		-
	TOTAL(1)			11,40,325.00		12,18,091.00
2	CURRENT ASSETS					
	(a) CURRENT INVESTMENTS	N		-		-
	(b) INVENTORIES	O		2,88,88,490.00		4,51,20,700.00
	(c) TRADE RECEIVABLES	P		5,37,18,670.70		4,02,20,275.40
	(d) CASH AND CASH EQUIVALENTS	Q		69,80,527.02		25,37,957.34
	(e) SHORT-TERM LOANS AND ADVANCES	R		1,48,88,676.06		2,27,59,772.64
	(f) OTHER CURRENT ASSETS	S		-		-
	TOTAL(2)			10,44,76,363.78		11,06,38,705.38
	TOTAL(1+2)			10,56,16,688.78		11,18,56,796.38

Ludhiana : 5th September, 2023

DEEPAK SINGAL ENGINEERS & BUILDERS PRIVATE LIMITED

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Akash Singal
DIRECTOR
(AKASH SINGAL)

Smrita Singal
DIRECTOR
(SUNITA SINGAL)

The Accompanying Notes referred to above form an Integral part of Financial Statements

As per our separate report of even date

For Krishan-Gopal & Associates
Chartered Accountants

(Signature)
(Mihoj Jais) Partner
No. 91621

PART II - STATEMENT OF PROFIT AND LOSS
DEEPAK SINGAL ENGINEERS & BUILDERS PRIVATE LIMITED

CIN NO. U70100PB1992PTC012566
PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH, 2023

(RUPEES IN)

S. N	PARTICULARS	NOTE NO.	FIGURES FOR THE CURRENT REPORTING PERIOD 31/03/2023	FIGURES FOR THE PREVIOUS REPORTING PERIOD 31/03/2022
	REVENUE FROM OPERATIONS			
I	SALES	PL-1	22,62,04,474.70	20,57,80,240.60
II	OTHER INCOME	PL-2	9,28,684.76	4,05,751.00
III	TOTAL REVENUE(I+II)		22,71,33,159.46	20,61,85,991.60
IV	EXPENSES:			
	COST OF MATERIAL CONSUMED	PL-3	22,37,90,798.10	20,11,04,873.37
	CONSTRUCTION EXPENSES	PL-7	3,18,625.25	4,03,477.00
	CHANGES IN INVENTORIES OF FINISHED GOODS	PL-5	-	-
	WORK-IN-PROGRESS AND STOCK -IN-TRADE		-	-
	EMPLOYEE BENEFITS EXPENSES	PL-4	6,14,473.00	11,36,000.00
	FINANCE COSTS	PL-5	6,47,526.92	17,65,885.43
	DEPRECIATION AND AMORTIZATION EXPENSE	PL-6	77,766.00	1,31,628.00
	OTHER EXPENSES	PL-8	1,14,000.40	1,07,592.36
	TOTAL EXPENSES		22,55,63,189.67	20,46,49,456.16
V	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)		15,69,969.79	15,36,535.44
VI	EXCEPTIONAL ITEMS	PL-9	-	-
VII	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)		15,69,969.79	15,36,535.44
VIII	EXTRAORDINARY ITEMS	PL-10	-	-
IX	PROFIT BEFORE TAX (VII-VIII)		15,69,969.79	15,36,535.44
X	TAX EXPENSE			
a	CURRENT TAX		4,10,000.00	3,20,000.00
b	EARLIAR YEARS TAX		11,306.69	(2,898.41)
c	DEFERRED TAX		-	-
XI	PROFIT(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII-VIII)		11,48,663.10	12,19,433.85
XII	PROFIT(LOSS) FROM DISCONTINUING OPERATIONS		-	-
XIII	TAX EXPENSE OF DISCONTINUING OPERATIONS		-	-
XIV	PROFIT(LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (XII-XIII)		-	-
XV	PROFIT (LOSS) FOR THE PERIOD (XI+XIV)		11,48,663.10	12,19,433.85
XVI	EARNING PER EQUITY SHARE			
a	BASIC		22.97	24.39
b	DILUTED		22.97	24.39

DEEPAK SINGAL ENGINEERS & BUILDERS PRIVATE LIMITED

Ludhiana : 5th September, 2023

The Accompanying Notes referred to above form an integral part of Financial Statements

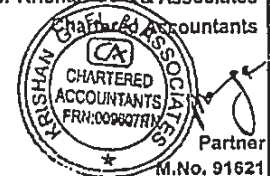
As per our separate report of even date

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

For Krishan Goel & Associates


DIRECTOR
(AKASH SINGAL)


DIRECTOR
(SUNITA SINGAL)



DEEPAK SINGAL ENGINEERS & BUILDERS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2023

(IN RUPEES)

NOTE NO.	S.N	PARTICULARS	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD 31/03/2023	FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD 31/03/2022
A		SHARE CAPITAL:		
		(1) AUTHORIZED:		
		1,00,000 EQUITY SHARES OF Rs. 100/- EACH	1,00,00,000.00	1,00,00,000.00
		(2) ISSUED, SUBSCRIBED & PAID UP		
		EQUITY SHARES AT THE BEGINNING OF THE ACCOUNTING PERIOD 50,000 EQUITY SHARES OF Rs. 100/- EACH	50,00,000.00	50,00,000.00
		ADDITIONS DURING THE YEAR	50,00,000.00	50,00,000.00

The Company has only one class of shares referred to as equity shares having a par value of Rs. 100/- Each holder of equity share is entitled to one vote per share.

Particulars of equity shares holders holdind more than 5% of the total equity share capital

PARTICULARS	As on 31.03.2023		As on 31.03.2022	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Mr. Deepak Kumar Singal	48,825.00	97.65	46,825	93.65
Mrs. Sunita Singal	1,175.00	2.35	3,175	6.35
TOTAL	50,000.00	100.00	50,000	100.00

The Company has not allotted any class of shares allotted as fully paid up pursuant to contract without payment being received in cash, by the way of bouns shares & there is no buyback of any class of shares during the period of five years immediately preceding the reporting date 31.03.2023.

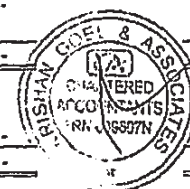
B RESERVE & SURPLUS:

1	GENERAL RESERVE		
	AT THE BEGINNING OF THE ACCOUNTING PERIOD	10,20,000.00	10,20,000.00
	ADDITIONS DURING THE YEAR	-	-
	AT THE END OF THE ACCOUNTING PERIOD	10,20,000.00	10,20,000.00
2	SECURITIES PREMIUM ACCOUNT		
	AT THE BEGINNING OF THE ACCOUNTING PERIOD	-	-
	ADDITIONS DURING THE YEAR	-	-
	AT THE END OF THE ACCOUNTING PERIOD	-	-
3	PROFIT & LOSS ACCOUNT		
	AT THE BEGINNING OF THE ACCOUNTING PERIOD	4,53,45,911.86	4,41,26,748.01
	ADDITIONS DURING THE YEAR	11,48,663.10	12,19,433.85
	(BALANCE IN STATEMENT OF PROFIT & LOSS A/C)		
	ALLOCATIONS AND APPROPRIATIONS		
	DIVIDEND	-	-
	TAX ON DIVIDEND	-	-
	BONUS SHARES ISSUED	-	-
	AT THE END OF THE ACCOUNTING PERIOD	4,64,94,574.96	4,53,45,911.86
	GRAND TOTAL	4,75,14,574.96	4,63,65,911.86

MONEY RECEIVED AGAINST SHARE WARRANTS

SHARE APPLIACTION MONEY PENDING ALLOTMENT

Share Application Money



Sunita Singal

	<u>THIS YEAR</u>	<u>LAST YEAR</u>
C <u>LONG TERM BORROWINGS</u>		
1 <u>SECURED TERM LOANS FROM BANKS</u>		
From Directors & Shareholders	9,57,149.00	9,57,149.00
	<u>9,57,149.00</u>	<u>9,57,149.00</u>
2 <u>UNSECURED LONG TERM BORROWINGS:</u>	-	-
	-	-
	-	-
GRAND TOTAL	<u>9,57,149.00</u>	<u>9,57,149.00</u>
<u>DEFERRED TAX LIABILITIES (NET)</u>		
<u>DEFERRED TAX LIABILITIES</u>	-	-
	-	-
D <u>OTHER LONG-TERM LIABILITIES:</u>		
<u>SECURITY DEPOSITS FROM DISTRIBUTORS</u>	-	-
	-	-
E <u>LONG-TERM PROVISIONS:</u>	-	-
	-	-
<u>CURRENT LIABILITIES</u>		
F <u>SHORT-TERM BORROWINGS:</u>		
	-	-
	-	-
<u>TRADE PAYABLES</u>		
<u>SUNDRY CREDITORS</u>	5,11,62,150.82	5,89,27,810.52
	<u>5,11,62,150.82</u>	<u>5,89,27,810.52</u>
G <u>OTHER CURRENT LIABILITIES</u>		
a Statutory Dues	65,864.00	1,08,925.00
b Audit Fees Payable	2,07,000.00	1,77,000.00
c Salary Payable	2,99,950.00	-
	<u>5,72,814.00</u>	<u>2,85,925.00</u>
H <u>SHORT-TERM PROVISIONS</u>		
a Provision for Taxation	410000	3,20,000.00
	<u>4,10,000.00</u>	<u>3,20,000.00</u>

Smriti Suigal

U:



(a) FIXED ASSETS

(i) TANGIBLE ASSETS

<u>GROSS BLOCK ASSETS</u>	<u>OP. BALANCE</u>	<u>ADDITION</u>	<u>DELETION</u>	<u>TOTAL</u>
1 Air Conditioner	7,80,247.50	-	-	7,80,247.50
2 Car	1,23,36,784.60	-	-	1,23,36,784.60
3 Computer	1,68,606.00	-	-	1,68,606.00
4 Concrete Mixer	4,82,992.00	-	-	4,82,992.00
5 Earth Compactor	1,80,960.00	-	-	1,80,960.00
6 Earth Grader	6,40,000.00	-	-	6,40,000.00
7 Exacavator Loader	49,33,554.00	-	-	49,33,554.00
8 Generator Set	5,28,000.00	-	-	5,28,000.00
9 Invertor	18,400.00	-	-	18,400.00
10 Mobile	46,400.00	-	-	46,400.00
11 Plant & Machinery	13,63,865.00	-	-	13,63,865.00
12 Scooter	1,01,069.00	-	-	1,01,069.00
13 Tool & Plant	15,118.00	-	-	15,118.00
14 Tower Crane	11,60,000.00	-	-	11,60,000.00
15 Truck	24,67,285.00	-	-	24,67,285.00
16 Wireless Set	49,500.00	-	-	49,500.00
17 RO System	12,292.00	-	-	12,292.00
TOTAL OF THIS YEAR	<u>2,52,85,073.10</u>	-	-	<u>2,52,85,073.10</u>
GRAND TOTAL	<u>2,52,85,073.10</u>	-	-	<u>2,52,85,073.10</u>
TOTAL OF THE PREVIOUS YEAR	<u>2,52,85,073.10</u>	-	-	<u>2,52,85,073.10</u>

DEPRECIATION BLOCK

1 Air Conditioner	7,41,235.50	-	-	7,41,235.50
2 Car	1,19,12,584.60	-	-	1,19,12,584.60
3 Computer	1,60,176.00	-	-	1,60,176.00
4 Concrete Mixer	4,58,842.00	-	-	4,58,842.00
5 Earth Compactor	1,71,912.00	-	-	1,71,912.00
6 Earth Grader	6,23,554.00	-	-	6,23,554.00
7 Exacavator Loader	46,33,182.00	77,766.00	-	47,10,948.00
8 Generator Set	5,09,074.00	-	-	5,09,074.00
9 Invertor	17,740.00	-	-	17,740.00
10 Mobile	44,736.00	-	-	44,736.00
11 Plant & Machinery	12,95,248.00	-	-	12,95,248.00
12 Scooter	96,016.00	-	-	96,016.00
13 Tool & Plant	14,363.00	-	-	14,363.00
14 Tower Crane	11,08,000.00	-	-	11,08,000.00
15 Truck	23,43,922.00	-	-	23,43,922.00
16 Wireless Set	47,025.00	-	-	47,025.00
17 RO System	11,677.00	-	-	11,677.00
TOTAL OF THIS YEAR	<u>2,41,89,287.10</u>	<u>77,766.00</u>	-	<u>2,42,67,053.10</u>
GRAND TOTAL	<u>2,41,89,287.10</u>	<u>77,766.00</u>	-	<u>2,42,67,053.10</u>
TOTAL OF THE PREVIOUS YEAR	<u>2,40,30,150.30</u>	-	-	<u>2,40,30,150.30</u>

NET BLOCK

	<u>THIS YEAR</u>	<u>LAST YEAR</u>
1 Air Conditioner	39,012.00	39,012.00
2 Car	4,24,200.00	4,24,200.00
3 Computer	8,430.00	8,430.00
4 Concrete Mixer	24,150.00	24,150.00
5 Earth Compactor	9,048.00	9,048.00
6 Earth Grader	18,446.00	18,446.00
7 Exacavator Loader	2,22,606.00	3,00,372.00
8 Generator Set	18,926.00	18,926.00
9 Invertor	660.00	660.00
10 Mobile	1,664.00	1,664.00
11 Plant & Machinery	68,617.00	68,617.00
12 Scooter	5,053.00	5,053.00
13 Tool & Plant	755.00	755.00
14 Tower Crane	52,000.00	52,000.00
15 Truck	1,23,363.00	1,23,363.00
16 Wireless Set	2,475.00	2,475.00
17 RO System	615.00	615.00
TOTAL OF THIS YEAR	<u>10,18,020.00</u>	<u>10,95,786.00</u>
GRAND TOTAL	<u>10,18,020.00</u>	<u>10,95,786.00</u>
TOTAL OF THE PREVIOUS YEAR	<u>12,54,922.80</u>	<u>10,95,786.00</u>



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	THIS YEAR	LAST YEAR
J (i) <u>INTANGIBLE ASSETS</u>	-	-
(ii) <u>INTANGIBLE ASSETS UNDER DEVELOPMENT</u>	-	-
K (b) <u>NON CURRENT INVESTMENT:</u>	-	-
(c) <u>DEFERRED TAX ASSETS (NET):</u>	1,22,305.00	1,22,305.00
	<u>1,22,305.00</u>	<u>1,22,305.00</u>
L (d) <u>LONG TERM LOANS AND ADVANCES:</u>	-	-
M (e) <u>OTHER NON-CURRENT ASSETS</u>		
<u>MISC. EXPENDITURE</u>	-	-
<u>PRELIMINARY & PRE OPERATIVE EXPENSES</u>	-	-
<u>PUBLIC ISSUE EXPENSES</u>	-	-
	-	-
2 <u>CURRENT ASSETS</u>		
N (a) <u>CURRENT INVESTMENTS</u>	-	-
O (b) <u>INVENTORIES:</u> (AS TAKEN, VALUED & CERTIFIED BY THE MANAGEMENT)		
Materials & Work In Progress	2,88,88,490.00	4,51,20,700.00
	<u>2,88,88,490.00</u>	<u>4,51,20,700.00</u>
P (c) <u>TRADE RECEIVABLES:</u> (UNSECURED CONSIDERED GOOD UNLESS OTHERWISE STATED) (1) DEBTS OUTSTANDING FOR A PERIOD EXCEEDING SIX MONTHS FROM THE DATE THEY ARE DUE (2) OTHER DEBTS	5,37,18,670.70	4,02,20,275.40
	<u>5,37,18,670.70</u>	<u>4,02,20,275.40</u>
Q (d) <u>CASH & CASH EQUIVALENTS :</u>		
(a) BALANCE WITH BANKS	27,325.00	59,765.32
(b) CASH ON HAND	22,70,717.02	24,78,192.02
(c) FDR	46,82,485.00	-
	<u>69,80,527.02</u>	<u>25,37,957.34</u>
R (e) <u>SHORT TERM LOANS & ADVANCES:</u> (UNSECURED CONSIDERED GOOD UNLESS OTHERWISE STATED) Advances Recoverable in Cash or kind or value to be received	1,48,88,676.06	2,27,59,772.64
	<u>1,48,88,676.06</u>	<u>2,27,59,772.64</u>
S (f) <u>OTHER CURRENT ASSETS:</u>	-	-

Smrita Swigal



DEEPAK SINGAL ENGINEERS & BUILDERS PRIVATE LIMITED

NOTES TO AND FORMING PART OF STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2023

NOTE NO.	PARTICULARS	FIGURES FOR THE CURRENT REPORTING PERIOD 31/03/2023	FIGURES FOR THE PREVIOUS REPORTING PERIOD 31/03/2022
PL-1	<u>REVENUE FROM OPERATIONS</u>		
a	REVENUE FROM CONSTRUCTIONS	22,62,04,474.70	20,57,80,240.60
		<u>22,62,04,474.70</u>	<u>20,57,80,240.60</u>
	NET REVENUE FROM OPERATIONS	<u>22,62,04,474.70</u>	<u>20,57,80,240.60</u>
PL-2	<u>OTHER INCOME:</u>		
	INTEREST	3,75,554.00	4,05,751.00
	REBATE & DISCOUNT	5,53,130.76	-
		<u>9,28,684.76</u>	<u>4,05,751.00</u>
PL-3	<u>COST OF MATERIALS CONSUMED:</u>		
	PURCHASES RAW-MATERIALS	20,75,58,588.10	20,75,75,073.37
	ADD: OPENING BALANCE OF STOCK	4,51,20,700.00	3,86,50,500.00
		<u>25,26,79,288.10</u>	<u>24,62,25,573.37</u>
	LESS: CLOSING BALANCE OF STOCK	2,88,88,490.00	4,51,20,700.00
	CONSUMPTION OF MATERIALS	<u>22,37,90,798.10</u>	<u>20,11,04,873.37</u>
	TOTAL PURCHASES	<u>20,75,58,588.10</u>	<u>20,11,04,873.37</u>
		<u>THIS YEAR</u>	<u>LAST YEAR</u>
PL-4	<u>EMPLOYEE BENEFITS EXPENSE</u>		
	<u>SALARY AND WAGES</u>		
1	Contribution to PF and Administration Charges	72,073.00	51,000.00
2	Director's Remuneration	-	10,85,000.00
3	Salary	5,42,400.00	
		<u>6,14,473.00</u>	<u>11,36,000.00</u>
PL-5	<u>FINANCIAL COSTS:</u>		
a	<u>INTEREST EXPENSE</u>		
	INTEREST	26,126.00	33,998.00
	BANK CHARGES	6,21,400.92	17,31,887.43
		<u>6,47,526.92</u>	<u>17,65,885.43</u>
PL-6	<u>DEPRECIATION AND AMORTIZATION EXPENSE:</u>		
	DEPRECIATION	77,766.00	1,31,628.00
		<u>77,766.00</u>	<u>1,31,628.00</u>

Smrita Singal



	<u>THIS YEAR</u>	<u>LAST YEAR</u>
PL-7 <u>OTHER EXPENSES:</u>		
A <u>CONSTRUCTION EXPENSES</u>		
1 Freight & Cartage	2,94,453.00	4,03,477.00
2 Loading & Unloading Charges	24,172.25	-
	<u>3,18,625.25</u>	<u>4,03,477.00</u>
PL-8 B <u>ADMINISTRATIVE EXPENSE</u>		
1 Audit & Tax Audit Fees	30,000.00	30,000.00
2 Repair & Maintenance Expenses	-	4,053.39
3 Fees & Taxes	49,840.40	3,348.00
4 Rebate & Discount	-	58.57
5 Vehicle Repair & Maintenance Expenses	-	70,132.40
6 Insurance	34,160.00	-
	<u>1,14,000.40</u>	<u>1,07,592.36</u>
GRAND TOTAL	<u>4,32,625.65</u>	<u>5,11,069.36</u>

Sumita Singal



M/S DEEPAK SINGAL ENGINEERS AND BUILDERS PVT. LTD.

CIN: U70100PB1992PTC012566

CORPORATE INFORMATION

NOTE 1

Deepak Singal engineers and builders Private Ltd. ("the Company") is a Private limited company domiciled in India and incorporated on August 31, 1992 under the provision of Companies Act, 1956.

The Company is presently engaged in the business of Government Contract work and construction of infrastructure facilities including Hospitals, bridges, roads and Government Building And trading in building material etc.

SIGNIFICANT ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION

These financial statements of the Company have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. Pursuant to section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the erstwhile Companies Act, 1956 shall continue to apply.

1.2 PRESENTATION AND DISCLOSURE OF FINANCIAL STATEMENTS

These financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 211(3C) {Companies (Accounting Standards) Rules, 2006 as amended} and other relevant provisions of the Companies Act, 2013.

1.3 USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

1.4 REVENUE RECOGNITION

SALE OF GOODS

Revenue is recognized on dispatch from office and revenue recognized from workdone on the basis of actual workdone.

INTEREST

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

1.5 GOVERNMENT GRANTS/SUBSIDIES

Government grants/subsidies Government grants are not recognized until there is reasonable assurance that the Company will comply with the conditions attaching to them and that the grants will be received. Government grants are recognized in profit or loss on a systematic basis over the periods in which the Company recognises as expenses the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that the Company should purchase, construct or otherwise acquire non-current assets are recognized as deferred revenue in balance sheet and transferred to profit or loss on a systematic and rational basis over the useful lives of the related assets and is netted off from the related.

1.6 INVENTORIES

Inventories are valued at cost or net realizable value, whichever is lower. The cost on respect various items of inventory is computed as under:

- In case of trading goods at Cost or Net realizable value .

1.7 FIXED ASSETS

Fixed assets are stated at historical cost less accumulated depreciation. Historical cost comprises the purchase price (net of CENVAT / duty credits wherever applicable) and all direct costs attributable to bringing the asset to its working condition for intended use.

1.8 DEPRECIATION

Depreciation on fixed assets is provided on the basis of useful life of assets prescribed in Schedule II to the Companies Act, 2013. All assets costing Rs. 5000 or below are fully depreciated in the year of acquisition.

Asset description	Useful Life (Years)
Plant & machinery	5-10
Office Equipment	5-10
Computers and Equipments	3 - 6
Vehicle	8 - 10
Furniture & Fixtures	10

1.9 FOREIGN EXCHANGE TRANSACTIONS/TRANSLATION

Foreign exchange transactions are recorded at the rate prevailing on the date of the respective transaction. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the closing exchange rates on that date. Non monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. Exchange differences arising on foreign exchange transactions settled during the year and on restatement as at the balance sheet date are recognized in the statement of profit and loss for the year.

1.10 EMPLOYEES BENEFITS

Expenses and liabilities in respect of employee benefits are recorded in accordance with Accounting Standard 15 – Employee Benefits.

(i) Gratuity

Provision for Gratuity liability to employee is made on the cash basis.

1.11 ACCOUNTING FOR TAXES ON INCOME

The accounting treatment followed for taxes on income is to provide Current Tax and Deferred Tax. Current Tax is the aggregate amount of income tax determined to be payable in respect of taxable income for a period. Deferred Tax is the tax effect on timing difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

1.12 BORROWING COST

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds

1.13 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

A provision is recognized when there is a present obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation. A contingent liability is recognized for:

(i) A present obligation that arises from past events but is not recognized as a provision because either the possibility that an outflow of resources embodying economic benefits will be required to settle the obligation is remote or a reliable estimate of the amount of the obligation cannot be made.

(ii) A possible obligation that arises from past events and 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.

(iii) Contingent assets are neither accounted for nor disclosed in the financial statements.

1.14 EARNING PER SHARE

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

1.15 EARNING PER SHARE

The calculation of Earning per Share (EPS) as disclosed in the statement of profit and loss has made in accordance with accounting standard (As) – 20 on "Earning per Share" issued by Companies (Accounting Standards) Rules, 2006.

A statement of Calculation of basic EPS is as under:

	Current Year (In Rs lakh)	Previous Year (In Rs lakh)
Net Profit after tax attributable to equity shareholders	11.48	12.19
Weighted average of number of equity shares (in nos.)	50,000	50,000
Basic earnings per equity share (in Rs)	22.97	24.39
Diluted earnings per equity share* (in Rs)	22.97	24.39
Face value per equity share (in Rs.)	100.00	100.00

Note: * there is no potential equity shares

1.16 Contingent Liabilities not provided for NIL NIL

Financial Guarantees and Other Commitments

RUPEES IN LAKH

Sr. No.	Particulars	As at 31-Mar-23	As at 31-Mar-22
1	Bank Guarantees and ILC	395.00	395.00

1.17 OBLIGATIONS AND COMMITMENTS OUTSTANDING

a) Estimated value of contracts remaining to be executed on Capital account and not provided for (net of advances)	NIL	NIL
b) Commitment other than on capital account	NIL	NIL

1.18 Disclosures required under section 22 of Micro, Small and Medium Enterprises Development Act, 2006 under the chapter on delayed payments to Micro & Small enterprises.

Particulars	Current Year (In Rs)	Previous Year (In Rs)
Principal amount remaining unpaid	NIL	NIL
Any other amount unpaid/payable	NIL	NIL

Dues of Micro, Small & Medium enterprises have been determined on the basis of information collected by the management. This has been relied upon by the auditors.

1.19 Detail of transactions entered into with the related parties during the year as required by Accounting Standard (AS)-18 on "Related Party Disclosure" issued by the Institute of Chartered Accountants of India are as under:

A) Transactions with the related parties

Name of Transactions during the year	2022-23		2021-22	
	Associate/ Other Related Parties	Key Management Personal	Associate/Ot her Related Parties	Key Management Personal
REMUNERATION :				
Deepak singal	185000		185000	
OTHER				
Deepak builders & engineers india pvt ltd				
Sale	259.86 Lacs		11.08 Lacs	
Purchase	425.22 Lacs		708.44 Lacs	
BALANCES AS ON BALANCE SHEET DATE :				
Unsecured Loans				
Opening Balance		957149		11272709
Closing Balance		957149		957149

A. Key Management Personnel and relatives of Key Management Personnel:

1. Key Management Personnel: Sh. Akash singal
Ms. Henna singal
Smt. Sunita Singal
2. Relatives of Key Management Personnel: Deepak Singal
Deepak builders & engineers india pvt ltd

- 1.20 There are no present obligations requiring provisions in accordance with the guiding principles as enunciated in Accounting Standard (AS)-29 'Provisions, Contingent Liabilities & Contingent Assets' as it is not possible that an outflow of resources embodying economic benefits will be required.
- 1.21 Previous year figure have been recast/ regrouped wherever necessary to make them comparable with the figures of current year.
- 1.22 Figures in bracket indicate deductions.
- 1.23 Provision for current tax if any is made in the accounts on the basis of estimated tax liability as per the applicable provisions of the Income Tax Act 1961.
- 1.24 The information required by paragraph 5 of general instructions for preparation of the statement of profit and loss as per revised Schedule-iii of the Companies Act'2013:

(A) CIF VALUE OF IMPORTS		Current Year (In Rs)		Previous Year (In Rs)
Raw Material	NIL		NIL	
Capital Goods	NIL		NIL	

(B) EXPENDITURE IN FOREIGN CURRENCY

Travelling	NIL	NIL
------------	-----	-----

(C) EARNING IN FOREIGN CURRENCY

Export of Sale	NIL	NIL
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(D) VALUE OF RAW MATERAIL ,COMPONENTS & SPARE PARTS CONSUMED : NOT

APPLICABLE

M/ S Deepak Singal Engineers and Builders Pvt Ltd
Calculation of Ratio as required Schedule-III of the Companies Act, 2013

S. No.	Name of Ratio	Formula Calculation	31.03.2023	31.03.2022	Variation
(a)	Current Ratio,	Current Assets / Current Liabilities	2.00	1.86	
(b)	Debt-Equity Ratio,	Total Liabilities / Total Shareholders' Equity	1.01	1.18	
(c)	Debt Service Coverage Ratio,	Net Operating Income / Total Debt Service	1.75	1.78	
(d)	Return on Equity Ratio,	Net Income / Average Shareholders' Equity	2.21	2.40	
(e)	Inventory turnover ratio,	Cost of Goods Sold / Average value of inventory	6.05	4.81	
(f)	Trade Receivables turnover ratio,	Net Credit Sales / Average Accounts Receivables	4.82	7.11	
(g)	Trade payables turnover ratio,	Total supply purchases / { (Beginning Accounts Payable + Ending Accounts Payable) / 2 }	3.77	0.04	
(h)	Net capital turnover ratio,	Net Annual Sales / Average Working Capital	4.37	3.70	
(i)	Net profit ratio,	{ Net Income / Revenue } * 100 Net income = { Revenue – Cost of Goods Sold – Operating & Other Expenses – Interest – Taxes }	0.51	0.59	
(j)	Return on Capital employed,	Earnings before Interest and Tax / Capital Employed Capital Employed = { Total Assets – Current liabilities	0.03	0.03	
(k)	Return on investment.	{ Current value of Investment – Cost of Investment } / Cost of Investment			



DEEPAK SINGAL ENGINEERS AND BUILDERS PRIVATE LIMITED

Regd. Office: Near Lodhi Club, Shaheed Bhagat Singh Nagar, Ludhiana, (PB) -141012
Phone No. 0161-5020076 CIN NO. U70100PB1992PTC012566 Email ID: deepakbuilders1987@gmail.com

“Annexure-B

FORM NO. AOC -2

As on 31.03.2023

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

- I. Details of Material contracts or arrangements or transactions not at Arm's length basis:-

Sl. No.	Name (s) of the related party & nature of relationship	Nature of contracts/ arrangements/ transaction	Duration of the contracts/ arrangement s/transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Date of approval by the Board	Amount paid as advances, if any
			NIL			


- II. Details of Material contracts or arrangements or transactions at Arm's length basis:-

Sl. No.	Name (s) of the related party & nature of relationship	Nature of contracts/ arrangement s/ transaction	Duration of the contracts/ arrangements/ transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Date of approval by the Board	Amount paid as advances, if any
1.	Deepak Builders & Engineers India Pvt. Ltd.	Purchase of Goods	Ongoing	425.22 Lacs	---	NA
2.	Deepak Builders & Engineers India Pvt. Ltd.	Sales of Goods	Ongoing	259.86 Lacs	---	NA
3.	Deepak Singal	Remuneration	Ongoing	1.85 Lacs	--	NA

For DEEPAK SINGAL ENGINEERS AND BUILDERS PRIVATE LIMITED

Dated: 05.09.2023
Place: Ludhiana


(SUNITA SINGAL)
(DIN: 01534585)
(Director)


(AKASH SINGAL)
(DIN: 03562118)
(Director)

DEEPAK SINGAL ENGINEERS AND BUILDERS PRIVATE LIMITED

Regd. Office : Near Lodhi Club, Shaheed Bhagat Singh Nagar, Ludhiana, (PB) -141012
Phone No. 0161-5020076 CIN NO. U70100PB1992PTC012566 Email ID: deepakbuilders1987@gmail.com

PROXY FORM

(Pursuant to Section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014

Name of the Member(s) -----
Registered address -----
Email Id -----
Folio No./Client Id -----
D P ID -----

I/we, being the member(s) having -----shares of the above named company, hereby appoint :

1. Name
Address
Email Id
Signature.....,or failing him
2. Name
Address
Email Id
Signature.....,or failing him
3. Name
Address
Email Id
Signature.....

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the Annual General Meeting of the Company to be held on Saturday, 30th day of September, 2023 at its Registered Office at Near Lodhi Club, Shaheed Bhagat Singh Nagar, Ludhiana, and at any adjournment thereof in respect of such resolutions as are indicated below:

S. No.	RESOLUTION	FOR	AGAINST
<u>1.</u>	Ordinary Business To receive consider and adopt the Audited Financial Statement of the Company for the Financial Year ended on 31st March 2023, together with the Directors' and Auditor's Report thereon; and		
<u>2.</u>	Special Business To appoint Mrs. Sunita Singal (DIN: 01534585) as a Director of the Company		

Re.1/- Revenue
Stamp

Signature of shareholder : _____

Signature of Proxy holder(s).-----

Note:

This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.