

**SHREVAT INFRASTRUCTURE PRIVATE LIMITED**

CIN : U70100MP2011PTC025174

**BALANCE SHEET AS AT 31st MARCH, 2022**

*Amount/ Rs. in Lacs*

PARTICULARS	Note	Amount/ Rs. in Lacs	
		As At 31-03-2022	As At 31-03-2021
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	2	10.00	10.00
(b) Reserves and Surplus	3	1,165.44	1,134.83
		<b>1,175.44</b>	<b>1,144.83</b>
<b>(2) Non Current Liabilities</b>			
(a) Long Term Borrowings	4	715.43	715.43
<b>(3) Current Liabilities</b>			
(a) Short Term Borrowings	5	100.00	100.00
(b) Trade Payables			
(i) total outstanding dues of micro and small enterprises; and	6	-	-
(ii) total outstanding dues of creditors other than micro and small enterprises	6	0.50	30.24
(c) Other Current Liabilities	7	624.02	996.75
		<b>724.52</b>	<b>1,126.99</b>
<b>GRAND TOTAL</b>		<b>2,615.39</b>	<b>2,987.25</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	8	921.27	908.91
(ii) Intangible assets	8		
(iii) Capital Work In Progress	8		
(b) Non Current Investments	9	1,034.71	1,034.71
(c) Deffered Tax Assets (Net)	10	0.16	0.16
(d) Long Terms Loans and Advances	11	-	-
		<b>1,956.14</b>	<b>1,943.78</b>
<b>(2) Current Assets</b>			
(a) Trade Receivable	12	12.05	27.74
(b) Cash and Cash Equivalents	13	0.01	0.01
(c) Short Term Loans and Advances	14	647.19	1,015.72
		<b>659.25</b>	<b>1,043.47</b>
<b>GRAND TOTAL</b>		<b>2,615.39</b>	<b>2,987.25</b>

Significant Accounting Policies

1

Other Disclosures

1 to 22

Notes referred to here in are integral part of the financial statements

For and on behalf of the Board

As per our report attached  
For S.P. MOONDRA & CO.  
CHARTERED ACCOUNTANTS

INDORE

Dated : 05.09.2022

*Ravi Sethi*

Ravi Sethi

Director

DIN : 00330185

*Manoj Bahety*

Manoj Bahety

Director

DIN : 00330318

F.R. No. 004879C

*S.P. Moondra*

CA S.P. MOONDRA

Proprietor

M.No. 073747

For Shrevat Infrastructure Pvt. Ltd.

*Manoj Bahety*  
Director

UDIN : 22073747AZDFRT3368

**SHREVAT INFRASTRUCTURE PRIVATE LIMITED**

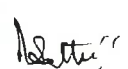
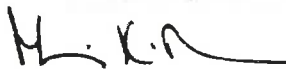
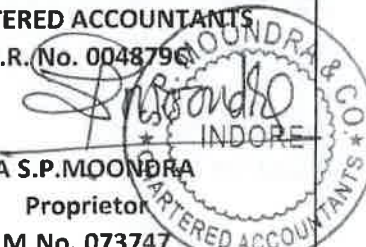
CIN : U70100MP2011PTC025174

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st MARCH, 2022**

*Amount/ Rs. in Lacs*

PARTICULARS	Note	2021-22	2020-21
<b>CONTINUING OPERATIONS</b>			
<b>INCOME :</b>			
Revenue from Operations	15	29.33	45.85
Other Income	16	28.35	44.11
<b>Total Income</b>		<b>57.68</b>	<b>89.96</b>
<b>EXPENSES :</b>			
Employee Benefits Expense	17	8.76	9.47
Finance Costs	18	0.00	0.01
Depreciation and Amortisation Expense	8	3.71	1.81
Other Expenses	19	4.92	30.18
<b>Total Expenses</b>		<b>17.39</b>	<b>41.47</b>
<b>Profit before tax</b>		<b>40.29</b>	<b>48.49</b>
<b>Tax Expenses</b>			
Current Tax	20	8.41	11.30
Income Tax Earlier Year		1.27	0.42
Deferred Tax		0.00	(0.07)
<b>Profit for the year from continuing operations</b>		<b>30.61</b>	<b>36.84</b>
Profit/(Loss) from discontinuing operations		-	-
Tax expense of discounting operations		-	-
Profit/(Loss) from Discontinuing operations after Tax		-	-
<b>Profit for the year</b>		<b>30.61</b>	<b>36.84</b>
<b>Earning per equity share of Rs. 100 each</b>			
(1) Basic	21	30.61	36.84
(2) Diluted		30.61	36.84

Significant Accounting Policies 1  
 Other Disclosures 1 to 22  
**Notes referred to here in are integral part of the financial statements**

<p align="center">For and on behalf of the Board</p> <p><b>INDORE</b>                  Dated : 05.09.2022</p> <p align="center">                       Ravi Sethi                      Director                      DIN : 00330185                 </p> <p align="center">                       Manoj Bahety                      Director                      DIN : 00330318                 </p>	<p align="center">As per our report attached                  For S.P. MOONDRA &amp; CO.                  CHARTERED ACCOUNTANTS                  F.R. (No. 0048796)                    CA S.P. MOONDRA                  Proprietor                  M.No. 073747</p>
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For Shrevat Infrastructure Pvt. Ltd. UDIN : 22073747AZDFRT3368

  
 Director

## SHREVAT INFRASTRUCTURE PVT. LTD.

CIN : U70100MP2011PTC025174

### NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2022

#### Note - 1: Significant Accounting Policies

##### 1.1 Basis of Preparation

The financial statements have been prepared to comply in all material respects with the Accounting Standards notified under section 133 of the Companies Act, 2013 (the 'Act'), read together with Companies (Accounting Standards) Rules, 2006 (as amended), the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Amendment Rules, 2016. The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The financial statements have been prepared on an accrual basis under the historical cost convention. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous years.

##### 1.2 Going Concern :

These financial statements have been prepared on a going concern basis.

These financial statements therefore do not include any adjustments relating to recoverability and classification of assets amounts or to classification of liabilities that may be necessary if the company is unable to continue as a going concern.

COVID-19 is not expected to have a significant impact on the entity. Management has determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern.

##### 1.3 Use of Estimates

The presentation of financial statements is in conformity with generally accepted accounting principles requires estimates and assumptions to be made, that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reported period. Differences between the actual result and estimates are recognised in the period in which the results are known/materialised.

##### 1.4 Property Plant and Equipment

Property Plant and Equipment are stated at cost of acquisition including expenses related to acquisition / installation and incidental expenses less depreciation.

##### 1.5 Depreciation

Depreciation / Amortisation in respect of fixed assets acquired during the year, depreciation/amortisation is charged on a straight line basis so as to write off the cost of the assets over the useful lives and for the assets acquired prior to April 1, 2014, the carrying amount as on April 1, 2014 is depreciated over the over the remaining useful life, as per schedule II of the Companies Act, 2013

##### 1.6 Impairment of Assets

An asset is treated as impaired when the carrying cost of Assets exceeds its recoverable value. An impairment loss is charged to the Profit & Loss Account in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

##### 1.7 Inventory Valuation

No Inventory.

##### 1.8 Investments

Investments are long terms and stated at cost. Provision for diminution in the value of long term investment is made only if such a decline is other than temporary in the opinion of the management.

##### 1.9 Revenue Recognition

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

For Shrevat Infrastructure Pvt. Ltd.

  
Director

