

**SVM INFRAESTATE PVT. LTD.**  
**CIN : U45400UP2011PTC043395**  
**BALANCE SHEET AS AT 31.03.2023**

	PARTICULARS	Note	As at 31.03.2023 ₹	As at 31.03.2022 ₹
	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Shareholder's Funds</b>			
	(a) Share Capital	3	7,50,000	5,00,000
	(c) Reserve & Surplus	4	1,98,56,374	99,19,823
<b>2</b>	<b>Share Application Money Pending Allotment</b>	5	-	-
<b>3</b>	<b>Non-Current Liabilities</b>			
	Long Term Borrowings	6	89,58,989	1,65,62,371
	Deferred Tax Liabilities (Net)		2,78,548	3,12,904
<b>4</b>	<b>Current Liabilities</b>			
	(a) Short-Term Borrowings	7	1,48,87,991	1,27,28,211
	(b) Trade Payables	8	46,12,767	86,94,938
	(c) Other Current Liabilities	9	1,14,04,986	35,52,748
	(d) Short-Term Provisions	10	17,72,103	12,10,461
	<b>TOTAL</b>		<b>6,25,21,757</b>	<b>5,34,81,455</b>
	<b>ASSETS</b>			
<b>1</b>	<b>Non-Current Assets</b>			
	<b>(a) Fixed Assets</b>			
	(i) Tangible Assets	11	1,37,79,201	1,27,58,671
	(ii) Intangible Assets		-	-
	(b) Deferred Tax Assets (Net)		-	-
	(c) Non-Current Investments	12	-	-
	(d) Long Term Loans & Advances	13	46,91,205	71,04,199
<b>2</b>	<b>Current Assets</b>			
	(a) Current Investments	14	-	-
	(b) Inventories	15	48,38,304	46,42,403
	(c) Trade Receivables	16	1,69,59,908	1,92,05,957
	(d) Cash & Bank Balances	17	31,43,099	27,78,767
	(e) Short term Loans & Advances	18	65,84,782	47,99,547
	(f) Other Current assets	19	1,25,25,258	21,91,911
	<b>TOTAL</b>		<b>6,25,21,757</b>	<b>5,34,81,455</b>

Significant Accounting Policies & Notes to Accounts 1,2

As per our separate Report of even date annexed  
**FOR PARM AND ASSOCIATES LLP**  
**(FRN: 500087N)**  
**Chartered Accountants**

**CA Rakesh Kumar Gupta**  
**Partner**  
**Membership No.085967**  
**Place : New Delhi**  
**Date : 02/09/2023**  
**UDIN: 23085967BGWRN2163**



For and on behalf  
of the Board of Directors

For SVM INFRAESTATE PVT. LTD.

For SVM INFRAESTATE PVT. LTD.

*M. Garg*  
**Director**

*H. Garg*  
**Director**

**(Mradul Kumar Garg) (Harsh Iata Garg)**  
**Director Director**  
**DIN:03353247 DIN: 05224194**



**SVM INFRAESTATE PVT. LTD.**

**CIN : U45400UP2011PTC043395**

**Cash Flow Statement for the year ended 31st March, 2023**

(Amounts in Rupees)

	As at 31-Mar-23	As at 31-Mar-22
<b>A. Cash Flow from operating Activities</b>		
Net Profit Before Taxation, and extraordinary item	<b>61,93,630</b>	<b>31,01,431</b>
Adjustment for :		
Depreciation	23,72,288	24,86,320
Deferred Tax Asset		-
Loss of sale of fixed assets	74,039	
Prior Period	(3,31,520)	-
Operating profit before Working Capital Changes	<b>83,08,437</b>	<b>55,87,751</b>
Adjustment for : Changes in working capital		
Decrease / (Increase) in Inventories	(1,95,901)	(8,54,758)
Decrease / (Increase) in Trade & Other Receivables	22,46,049	(21,88,879)
Decrease / (Increase) in Current Assets	(1,03,33,347)	(21,91,911)
Decrease / (Increase) in Short Term Loans & Advances	(17,85,235)	(30,16,991)
Decrease / (Increase) in Long Term Loans & Advances	24,12,994	14,02,759
(Decrease) / Increase in Trade Payables	(40,82,171)	36,36,278
(Decrease) / Increase in Current Liabilities	1,00,12,018	(4,22,877)
(Decrease) / Increase in Short term Provisions	5,61,641	2,53,357
Cash generated from operations	<b>71,44,486</b>	<b>22,04,729</b>
Direct Taxes Paid	(9,19,915)	(7,36,085)
<b>Net Cash from Operating Activities [A]</b>	<b>62,24,571</b>	<b>14,68,644</b>
<b>B. Cash Flow from/ (Used in) Investing Activities</b>		
(Purchase)/Sale of Fixed Assets (net)	(34,66,857)	(49,25,128)
Long term Provisions	-	-
Interest Income	-	-
Investment in Partnership	-	-
Payment of share Application money	-	-
Long Term Investment	-	-
<b>Net Cash from Investing Activities [B]</b>	<b>(34,66,857)</b>	<b>(49,25,128)</b>
<b>C. Cash Flow from/ (Used in) Financing Activities</b>		
Proceeds from borrowings	-	(1,11,01,479)
Interest Paid	-	-
Repayment of Long term Borrowings	(76,03,382)	-
Share Capital Proceeds	52,10,000	-
<b>Net Cash used in Financing Activities [C]</b>	<b>(23,93,382)</b>	<b>(1,11,01,479)</b>
<b>Net Increase/ (Decrease) in cash and Cash Equivalents [A+B+C]</b>	<b>3,64,332</b>	<b>(1,45,57,963)</b>
Cash and Cash Equivalents		
Opening Balance	27,78,767	1,73,36,730
Closing Balance	31,43,099	27,78,767
<b>Net Increase/ (Decrease) in cash and Cash Equivalents</b>	<b>3,64,332</b>	<b>(1,45,57,963)</b>



For SVM INFRAESTATE PVT. LTD.

*M. Garg*  
Director

For SVM INFRAESTATE PVT. LTD.

*P. Singh*  
Director



**SVM INFRAESTATE PVT. LTD.**  
**NOTES FORMING PART OF BALANCE SHEET AS AT 31.03.2023**

NOTE-3	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>SHARE CAPITAL</b>		
<b>Authorized Share Capital:</b>		
1,00,000 Equity Shares of ₹ 10/- each.	10,00,000	10,00,000
<b>Issued, Subscribed &amp; Paid-up</b>		
75,000 Equity Shares of Rs.10/- each fully paid up	7,50,000	7,50,000

2.1 <b>The Details of Shareholders holding more than 5% shares:</b>	As at 31.03.2023		As at 31.03.2022		
Name of the Shareholder	No. of Shares	% Held	No. of Shares	% Held	
Harsh Lata Garg	5,000	7%	5,000	10%	
Mradul Kumar Garg	45,000	60%	45,000	90%	
Manglesh Chandra Goyal	25,000	33%	-	0%	
	75,000				

Reconciliation of shares outstanding at the beginning and end of the year	31-Mar-23	31-Mar-22
	No of shares	No of shares
Balance as at the beginning of the period	50,000	50,000
Add: Shares issued during the period	25,000	-
Balance as at the end of the period	75,000	50,000

For SVM INFRAESTATE PVT. LTD.

For SVM INFRAESTATE PVT. LTD.

*M. Garg*  
Director

*R. Garg*  
Director





**SVM INFRAESTATE PVT. LTD.**  
**CIN : U45400UP2011PTC043395**  
**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2023**

	PARTICULARS	Note	As at 31.03.2023 ₹	As at 31.03.2022 ₹
	<b><u>INCOME</u></b>			
I.	Revenue from Operations	20	6,33,66,374	5,52,16,462
II.	Other Incomes	21	2,13,458	7,71,162
III.	<b>Total Revenue (I +II)</b>		<b>6,35,79,832</b>	<b>5,59,87,625</b>
IV.	<b><u>EXPENSES</u></b>			
	Cost of raw material consumed	22	2,16,39,565	1,79,59,204
	Purchases of Stock-in-Trade		22,48,362	59,29,694
	Change in Inventories of Finished Goods, Stock-in-Process & Stock-in-Trade	23	(1,95,901)	(8,54,758)
	Employee Benefit expenses	24	1,76,06,580	1,67,03,635
	Financial Charges	25	42,12,977	50,75,210
	Depreciation & Amortisation Expenses	11	23,72,288	24,86,320
	Other Expenses	26	95,02,331	55,86,889
	<b>Total Expenses</b>		<b>5,73,86,202</b>	<b>5,28,86,194</b>
V.	<b>Profit before Exceptional &amp; Extraordinary Items and Tax</b>		61,93,630	31,01,431
VI.	Exceptional Items- Income Tax Refund Received		-	-
VII.	<b>Profit before Extraordinary Items and Tax</b>		61,93,630	31,01,431
VIII.	Extraordinary Items		-	-
IX.	<b>Profit Before Tax</b>		61,93,630	31,01,431
X.	<b>Tax Expenses</b>			
	Current Tax		9,66,206	7,36,085
	MAT Credit		(46,291)	-
	Deferred Tax		(34,356)	70,287
XI.	<b>Profit for the year from Continuing Operations</b>		53,08,071	22,95,059
XII.	Profit from Discontinuing Operations		-	-
XIII.	Tax Expense of Discontinuing Operations		-	-
XIV.	<b>Profit from Discontinuing Operations (After tax)</b>		-	-
XV.	<b>Profit for the year (XI + XIV)</b>		53,08,071	22,95,059
XVI.	<b>Basic /Diluted earning per share</b>		94.37	45.90

Significant Accounting Policies & Notes to Accounts

1,2

As per our separate Report of even date annexed  
**FOR PARM AND ASSOCIATES LLP**  
**(FRN: 500087N)**  
**Chartered Accountants**

**CA Rakesh Kumar Gupta**  
**Partner**  
**Membership No.085967**  
**Place : New Delhi**  
**Date : 02/09/2023**  
**UDIN: 23085967BGWRN2163**



For SVM INFRAESTATE PVT. LTD.

*M. Garg*  
**Director**

For and on behalf  
of the Board of Directors

For SVM INFRAESTATE PVT. LTD.

**(Mradul Kumar Garg)**  
**Director**  
**DIN:03353247**

**(Harsh Lata Garg)**  
**Director**  
**DIN: 05224194**



**SVM INFRAESTATE PVT. LTD.**  
**NOTES FORMING PART OF BALANCE SHEET AS AT 31.03.2023**

NOTE-4	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>RESERVES &amp; SURPLUS:</b>		
<b>Capital Reserve</b>		
Opening Balance	-	-
Add : Current year Transfer	-	-
Less : Written Back in current year	-	-
Closing Balance	-	-
<b>Capital Redemption Reserve</b>		
Opening Balance	-	-
Add : Current year Transfer	-	-
Less : Written Back in current year	-	-
Closing Balance	-	-
<b>Security Premium Account</b>		
Opening Balance	-	-
Add : Security premium credited on share issue	49,60,000.00	-
Less : Premium utilised for various purposes	-	-
Closing Balance	49,60,000.00	-
<b>Other Reserves</b>	-	-
<b>Profit &amp; Loss A/c</b>		
Opening Balance	99,19,823	76,24,764
Add : Transferred from Statement of Profit & Loss	53,08,071	22,95,059
Add : Mat Provision Reversed		
Add : Income Tax Refund Received		
Add : Profit on sale of building		
Closing Balance	1,52,27,894	99,19,823
Less : Preliminary Expenses		
Less : Income Tax provision adjustments of Previous Years	3,31,520.00	-
Less : ROC Filing Fees		
<b>Total</b>	<b>1,48,96,374</b>	<b>99,19,823</b>

NOTE-5	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>SHARE APPLICATION MONEY PENDING ALLOTMENT:</b>	-	-
<b>TOTAL</b>	-	-

For SVM INFRAESTATE PVT. LTD.

*Mugger*  
Director

For SVM INFRAESTATE PVT. LTD.

*P. Ven*  
Director



**SVM INFRAESTATE PVT. LTD.**  
**NOTES FORMING PART OF BALANCE SHEET AS AT 31.03.2023**

NOTE-6	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>LONG TERM BORROWINGS:</b>		
<b>(a) Secured</b>		
1. Loan From Bank		
Hdfc -Vehicle Loan A/c-2 (83725691)	-	14,941
Hdfc -Vehicle Loan A/c-2 (83761101)	-	14,941
Hdfc -Vehicle Loan A/c-2 (83761111)	-	14,941
Hdfc -Vehicle Loan A/c-2 (83761114)	-	14,941
Hdfc -Vehicle Loan A/c-2 (83761116)	-	14,941
Hdfc -Vehicle Loan A/c-1 (89318674)	-	58,340
Hdfc -Vehicle Loan A/c-2 (83918679)	-	58,340
Hdfc -Vehicle Loan A/c-3 (83918876)	-	58,340
Hdfc -Vehicle Loan A/c-4 (83918883)	-	58,340
Hdfc -Vehicle Loan A/c-4 (83918889)	-	58,340
Hdfc -Vehicle Loan A/c-(120316077)	3,87,142	4,58,121
BOB -Car Loan A/c No:-22750600002295	7,87,814	-
2. Loan From Others		
Loan A/c-Aditya birla finance ltd a/c no.- ABFLND BIL0000124469	-	7,28,198
Loan A/c-Clix capital service a/c- SDEBUST000019712	-	7,38,638
Loan A/c-Fullerton India a/c no.- 011802410774373	-	7,33,209
Loan A/c-HeroFin Corp Ltd. a/c no.HCFDELUBL00006412199	-	5,54,110
Loan A/c- Magma Fincorp Limited- PG/0031/P/19/000386	-	7,35,135
HeroFincorp-HCFDELUBL00008221173	6,66,966	
<b>(b) Unsecured</b>		
1. From Directors		
Mradul Kumar Garg	6,32,066	29,66,664
Harsh Lata Garg	10,48,656	17,86,656
Rohan Garg	2,58,445	2,41,000
2. Others		
Loan A/c -IDFC -103232751	16,69,580	-
Loan A/c IDFC-32250023	36,818	1,40,767
Loan Axis -BPR012605254467	-	1,94,454
Loan A/c HDFC bank- 8148834	1,53,368	7,36,334
Loan A/c ICICI 43077893	-	7,19,255
Loan A/c DEUTSCHE BANK 350040380090019	-	11,03,524
Loan A/c FEDERAL BANK H0BL0486970	-	10,92,292
Loan A/c INDUSIND BANK 706000162675	-	5,69,401
Loan A/c RBL BLNEW007100070845	-	8,40,153
Loan A/c YES BANK 000300755705	-	10,82,370
Loan A/c IDFC 39608902	-	7,75,688
Loan A/c YES BANK A/C BLN000301158303	13,44,253	-
PIRAMAL CAPITAL AND HOUSING FINANCE A/c- MN127601	6,66,800	-
SBM LOAN A/C NO:- 20052320912505	10,57,081	-
Socio Bio-Tech Pvt. LTD.	-	-
Sidharth Chaudhary	2,50,000	-
<b>TOTAL</b>	<b>89,58,989</b>	<b>1,65,62,371</b>

NOTE-7	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>SHORT-TERM BORROWINGS:</b>		
Secured	5,37,450	49,95,788
Unsecured	1,43,50,541	77,32,423
<b>TOTAL</b>	<b>1,48,87,991</b>	<b>1,27,28,211</b>



For SVM INFRAESTATE PVT. LTD

*Ulegar*  
Director

For SVM INFRAESTATE PVT. LTD.

*[Signature]*  
Director



**SVM INFRAESTATE PVT. LTD.**  
**NOTES FORMING PART OF BALANCE SHEET AS AT 31.03.2023**

NOTE-8	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>TRADE PAYABLES:</b>		
Sundry Creditors	46,12,767	86,94,938
<b>TOTAL</b>	<b>46,12,767</b>	<b>86,94,938</b>

NOTE-9	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>OTHER CURRENT LIABILITIES:</b>		
Other Payables		
(i) Statutory remittances		
GST Payable	7,76,137	9,63,209
ESIC Payable	20,891	16,020
PF Payable	42,944	44,708
TDS Payable	84,661	1,08,474
(ii) Expenses Payable		
Audit Fee Payable	96,000	1,08,000
ICICI- Credit card payable A/c	42,615	15,503
Director Remuneration payable	4,64,000	2,70,000
Godown Rent	30,000	26,000
Salary & Wages Payable	23,80,178	19,31,599
Tractor Trolley Charges Payable	15,000	12,500
Office Rent Payable	-	3,298
Professional Expenses Payable	47,950	
JCB & Genset Rent Payable	81,984	
Fuel Expenses	57,900	
(iii) Advances from customers	19,89,713	30,000
(iv) Payables other than Trade Payable	-	-
(v) Refundable Security	23,437	23,437
(vi) Bank Overdraft	52,51,576	-
<b>TOTAL</b>	<b>1,14,04,986</b>	<b>35,52,748</b>

NOTE-10	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>SHORT-TERM PROVISIONS:</b>		
Provision for Income Tax	17,72,103	12,10,461
<b>TOTAL</b>	<b>17,72,103</b>	<b>12,10,461</b>

NOTE-12	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>NON-CURRENT INVESTMENT:</b>	-	-
<b>TOTAL</b>	-	-

For SVM INFRAESTATE PVT. LTD.

For SVM INFRAESTATE PVT. LTD.



*illegible signature*  
Director

*illegible signature*  
Director

Financial Year-2022-23											
DESCRIPTION	Rate@%	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As At	Additions (2022-23)	Deletion (2022-23)	As on	Total up to	For (2022-23)	Dep. on Assets Sold	Total up to	Net Block as on	Net Block as on
		01-4-2022	During The Year	During The Year	31-03-2023	1-4-2022	During The Year	During the Year	31-03-2023	31-03-2023	31-03-2022
-Computer Hardware	0.6316	6,92,977	90,729	-	7,83,706	6,46,413	59,017	-	7,05,430	78,276	46,564
-Plant & Machinery	0.1810	75,73,816	23,65,168	-	99,38,984	34,03,780	9,16,902	-	43,20,682	56,18,302	41,70,036
-Office Equipments	0.1810	10,33,200	37,461	-	10,70,661	4,34,061	1,14,007	-	5,48,068	5,22,593	5,99,138
-Furniture & Fittings	0.2589	2,31,502	-	-	2,31,502	1,60,565	18,366	-	1,78,931	52,571	70,938
-Vehicles	0.2589	95,44,047	10,23,500	1,24,040	1,04,43,507	58,69,734	10,46,380	-	69,16,114	35,27,393	36,74,313
Building	0.0487	42,51,798	-	-	42,51,798	1,16,863	2,01,371	-	3,18,234	39,33,564	41,34,935
Rickshaw	0.2589	1,54,000	-	-	1,54,000	91,253	16,245	-	1,07,498	46,502	62,747
<b>SUB TOTAL</b>		<b>2,34,81,339</b>	<b>35,16,858</b>	<b>1,24,040</b>	<b>2,68,74,157</b>	<b>1,07,22,668</b>	<b>23,72,288</b>	<b>-</b>	<b>1,30,94,956</b>	<b>1,37,79,201</b>	<b>1,27,58,671</b>
Previous Year-2021-22	-	1,85,56,212	49,25,128		2,34,81,339	82,36,348	24,86,320		1,07,22,668	1,27,58,671	1,03,19,864



For SVM INFRAESTATE PVT. LTD.

*Mugab*  
Director

For SVM INFRAESTATE PVT. LTD.

*Per*  
Director



**Depreciation as per Income Tax Act for the Year 2022-2023**

DESCRIPTION		GROSS BLOCK				DEPRECIATION		NET BLOCK	
Particular	Rate (%)	As At 01-4-2022	Additions(2022-23)		Deletion(2022-23) During The Year	Total up to 31-03-2023	For (2022-23) During The Year	Net Block As On 31-03-2023	Net Block as on 31-03-2022
			>180 Days	<180 Days					
Computer	40%	1,12,705	33,898	56,831		2,03,433	70,007.00	1,33,426	1,12,705
Furniture & Fixtures	10%	1,35,315	-	-		1,35,315	13,532.00	1,21,783	1,35,315
Plant & Machinery	15%	24,89,469	2,74,027	67,032		28,30,528	4,19,552.00	24,10,976	24,89,469
Plant & Machinery	30%	47,10,445	-	9,13,100	50,000	55,73,545	15,35,098.00	40,38,447	47,10,445
Building	5%	40,39,208	-	-		40,39,208	2,01,960.00	38,37,248	40,39,208
<b>SUB TOTAL</b>		<b>1,14,87,141</b>	<b>3,07,925</b>	<b>10,36,962</b>		<b>1,27,82,029</b>	<b>22,40,149</b>	<b>1,05,41,880</b>	<b>1,14,87,141</b>
<b>P.Y. 2021-22</b>		<b>93,18,669</b>	<b>48,83,331</b>	<b>41,797</b>		<b>1,42,43,796</b>	<b>27,56,655</b>	<b>1,14,87,141</b>	<b>93,18,669</b>



For SVM INFRAESTATE PVT. LTD.

*Wagers*  
Director

For SVM INFRAESTATE PVT. LTD.

*[Signature]*  
Director

**SVM INFRAESTATE PVT. LTD.**  
**CIN : U45400UP2011PTC043395**  
**FOR THE YEAR ENDED 31.03.2023**

<b><u>Calculation for Deffered Tax Liabilities / Assets</u></b>	
	<b>Amount</b>
Depreciation as per Companies Act	23,72,288.00
Depreciation as per Income Tax Act	22,40,149.00
	Timing Difference
	1,32,139.00
	Deffered Tax Exps. ( F.Y.2022-23)
	34,356.00
	Opening (DTL)
	(3,12,904.00)
	Year End Deffered Tax Liabilities
	(2,78,548.00)



**For SVM INFRAESTATE PVT. LTD.**

*Mugesh*  
Director

**For SVM INFRAESTATE PVT. LTD.**

*Pur*  
Director



**SVM INFRAESTATE PVT. LTD.**  
**NOTES FORMING PART OF BALANCE SHEET AS AT 31.03.2023**

NOTE-13	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>LONG-TERM LOANS &amp; ADVANCES:</b>		
(a) Other Advances Loans & Advances (Asset)	12,99,557	50,05,016
(b) Security Deposits		
(i) Secured & Considered Good		
Earnest Money	26,66,356	12,60,316
Retention Money Receivable	1,83,438	2,18,083
Rent Security	51,000	51,000
Other	4,14,341	4,93,271
(c) Preoperative Expenses	76,513	76,513
<b>TOTAL</b>	<b>46,91,205</b>	<b>71,04,199</b>

NOTE-14	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>CURRENT INVESTMENT:</b>	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

NOTE-15	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>INVENTORIES:</b>		
Raw Material, Components & Sub Assemblies		
Finished goods	48,38,304	46,42,403
<b>TOTAL</b>	<b>48,38,304</b>	<b>46,42,403</b>

NOTE-16	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>TRADE RECEIVABLES:</b>		
Sundry Debtors		
Unsecured, considered good		
Less than Six Month	1,35,33,177	1,57,03,853
More Than Six Months	34,26,731	35,02,105
<b>TOTAL</b>	<b>1,69,59,908</b>	<b>1,92,05,957</b>

For SVM INFRAESTATE PVT. LTD.

*M. S. G.*

Director

For SVM INFRAESTATE PVT. LTD.

*P. S. G.*  
Director



**SVM INFRAESTATE PVT. LTD.**  
**NOTES FORMING PART OF BALANCE SHEET AS AT 31.03.2023**

NOTE-17	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>CASH &amp; CASH EQUIVALENTS:</b>		
<b>Balances with Banks</b>		
Bank Balance	27,30,678	14,44,905
Fdr ICICI Bank	-	-
Fdr HDFC Bank	5,362	1,05,362
FDR BOB	-	-
Accrued Interest on FDR	6,112	-
<b>Cash In Hand</b>		
Cash	3,90,948	12,18,501
Oxizen Debit Card & Gem Portal	-	-
Oxizen & Gem portal	10,000	10,000
<b>TOTAL</b>	<b>31,43,100</b>	<b>27,78,768</b>

NOTE-18	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>SHORT-TERM LOANS &amp; ADVANCES:</b>		
<b>(d) Other Loans &amp; Advances</b>		
<b>Secured &amp; Considered Good</b>		
(i) <u>Advance Tax</u>		
TDS Receivable	22,37,289	22,01,245
(ii) Advance to Suppliers	7,93,992	1,22,021
(iii) Security	-	-
(iv) Input GST Credit	53,412	53,412
(v) Accrued Interest	-	6,204
(vi) Prepaid Expenses	51,652	51,652
(vi) Credit Card Advances	-	62,337
(vii) Advance to Staff	4,55,450	23,02,676
(vii) Imprest to Harsh Lata Garg	9,93,000	-
(viii) Imprest to Mradul Garg	9,90,000	-
(ix) Imprest to Rohan Garg	8,76,000	-
(x) Advance to vinod nagar	75,600	-
(xi) Advance Recoverable Against Card	12,096	-
(xii) MAT Credit	46,291	-
<b>TOTAL</b>	<b>65,84,782</b>	<b>47,99,547</b>

NOTE-19	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>OTHER CURRENT ASSETS:</b>		
Deduction By NPD( Meerut)	1,41,911	1,41,911.00
Interest Receivable on Income Tax Refund	33,347	-
Work in Progress at Sites	1,23,50,000	20,50,000.00
	<b>1,25,25,258</b>	<b>21,91,911</b>

For SVM INFRAESTATE PVT. LTD.

*Muzeg*  
Director

For SVM INFRAESTATE PVT. LTD.

*Day*  
Director





**SVM INFRAESTATE PVT. LTD.**  
**NOTES FORMING PART OF BALANCE SHEET AS AT 31.03.2023**

NOTE-20	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>REVENUE FROM OPERATIONS</b>		
Sales	1,56,69,873	91,82,185
Maintenance Services	3,73,96,500	4,39,84,278
Work In progress at Sites	1,03,00,000	20,50,000
Less:		
Taxes included in above	-	-
<b>TOTAL</b>	<b>6,33,66,374</b>	<b>5,52,16,462</b>

NOTE-21	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>OTHER INCOME:</b>		
Miscellaneous Income		-
Interest On FDR	10,978	1,63,139
Intt. on Income Tax Refund	33,347	-
Discount Received From Supplier	14,143	6,05,826
Short & excess	585	2,197
Profit of Adjustments of Advance	1,54,405	-
<b>TOTAL</b>	<b>2,13,458</b>	<b>7,71,162</b>

NOTE-22	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>Cost of Sales</b>		
Purchase of Raw Materials		
Purchase	22,48,362	59,29,694
Direct Expenses	2,16,39,565	1,79,59,204
<b>TOTAL</b>	<b>2,38,87,927</b>	<b>2,38,88,898</b>

NOTE-23	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>Change in Inventories of Finished Goods, Stock-in-Process &amp; Stock-in-Trade</b>		
<b>Inventories( at close)</b>		
Finished Goods	48,38,304	46,42,403
Work In Progress	-	-
	48,38,304	46,42,403
<b>Inventories(at commencement)</b>		
Finished Goods	46,42,403	37,87,645
Raw Material		
	46,42,403	37,87,645
<b>TOTAL</b>	<b>(1,95,901)</b>	<b>(8,54,758)</b>



For SVM INFRAESTATE PVT. LTD.

*Wigars*  
Director

For SVM INFRAESTATE PVT. LTD.

*Ran*  
Director

**SVM INFRAESTATE PVT. LTD.**  
**NOTES FORMING PART OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2023**

NOTE-24	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>EMPLOYEE BENEFIT EXPENSES:</b>		
Salaries & Wages	1,58,36,774	1,55,59,275
Incentive Paid	-	-
Contribution to Provident & Other Fund	4,66,928	3,45,780
Staff Welfare & Reimbursement	12,19,154	7,98,580
Festival Bonus & Expenses	83,724	
<b>TOTAL</b>	<b>1,76,06,580</b>	<b>1,67,03,635</b>

NOTE-25	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>FINANCE COSTS:</b>		
Bank Interest & Other Charges	34,56,686	47,33,285
Loan Processing Charges	5,41,856	-
Interest on Vehicle Loan	1,93,300	3,37,671
Interest on TDS	21,135	4,255
Interest on Self Assessment Tax	-	-
<b>TOTAL</b>	<b>42,12,977</b>	<b>50,75,210</b>

For SVM INFRAESTATE PVT. LTD.

*Mugals*  
Director

For SVM INFRAESTATE PVT. LTD.

*Pur*  
Director





**SVM INFRAESTATE PVT. LTD.**  
**NOTES FORMING PART OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2023**

NOTE-26	As at 31.03.2023 ₹	As at 31.03.2022 ₹
<b>OTHER EXPENSES:</b>		
<b>Manufacturing Expenses:</b>		
Processing Cost		
Power & Fuel	32,89,579	9,49,761
<b>Direct Expenses in relation to Maintenance &amp; Waste Management Services</b>		
Garden & Waste Management Expenses	-	9,309
<b>Establishment Expenses:</b>		
Electricity Expenses	6,76,805	1,15,000
Bank Charges	72,020	17,955
Business Promotion Expenses	75,924	3,249
Insurance Expenses	1,23,514	1,52,313
Legal & Professional Charges	5,31,495	11,68,499
Freight & Cartage Paid	1,398	2,600
Rent	6,85,530	8,57,580
Repairs & Maintenance (Machine)	5,25,229	86,319
Internet & Telephone Expenses	46,838	41,266
<b>Miscellaneous Expenses:</b>		
Audit Fee	1,20,000	1,20,000
Advertisement Exp.	17,500	14,751
Bad Debts	-	7,172
Computer Repair & maintenance	41,231	58,604
Conveyance	4,22,309	27,164
Commission	-	-
Interest on taxes and Demand	31,745	87,907
Misc. Expenses A/c	36,336	1,09,917
Membership & Subscription Charges	1,96,917	2,25,074
Office Repair & Maintenance	1,19,250	1,06,166
Office Expenses	80,152	14,650
Postal Charges	4,460	3,658
Printing & Stationery A/c	15,337	42,624
Packing Expenses	-	3,579
Legal Charges A/c	-	36,000
Loss on Sale of Vehicle	74,039	-
Tour & Travelling Exp.	92,964	42,984
Rebate & Discount	-	675

For SVM INFRAESTATE PVT. LTD.

*Megha*  
Director

For SVM INFRAESTATE PVT. LTD.

*Pooja*  
Director



Vehicle Repair & Maintenance	2,07,231	91,716
Oxygen/Credit Card Exp	1,179	-
Placement & Training Exp.	4,500	7,96,953
JCB Rent on Site	14,27,556	2,10,999
Tractor/ Trolley Rent on Site	2,35,700	17,760
Generator Rent On Site	1,22,772	47,580
Tender Processing fees	98,070	54,285
Donation	21,000	21,000
Documentation & Stamp Charges	36,750	-
Software Expenses	30,000	
Transportation Charges	8,500	
Vehicle Parking Exps	20,000	
Soil Testing Charges	8,500	
Pre Operative Exp W/off	-	41,820
<b>TOTAL</b>	<b>95,02,331</b>	<b>55,86,889</b>

**Note 26.1**

<b>Payment to the Auditor:</b>		
a. For Statutory Audit	60,000	60,000
b. For Tax Audit	60,000	60,000
b. For Others	-	-
<b>TOTAL</b>	<b>1,20,000</b>	<b>1,20,000</b>

For SVM INFRAESTATE PVT. LTD.

*Wagars*  
Director

For SVM INFRAESTATE PVT. LTD.

*Pur*  
Director

