

RAJESH MOHAN & ASSOCIATES

Chartered Accountants

Unit 18, 5th Floor, Bagati House, 34, Ganesh Chandra Avenue, Kolkata – 700 013

E-Mail: carajeshmohan@gmail.com

"ANNEXURE A" REFERRED TO IN PARAGRAPH 1 UNDER THE HEADING REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS OF OUR REPORT TO THE MEMBERS OF ANEKANT INFRACON PRIVATE LIMITED

- (i) (a) (A) According to the information and explanations given to us and based on the audit procedures performed by us and on an overall examination of the financial statements of the company, we report that the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- (B) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has no intangible assets, therefore this clause does not apply to the company.
- (b) According to the information and explanations given to us and based on the audit procedures performed by us and on an overall examination of the financial statements of the company, we report that the Property, Plant and Equipment have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us and based on the audit procedures performed by us and on an overall examination of the financial statements of the company, we report that the title deeds of the immovable properties. (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
- (d) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year, therefore this clause does not apply to the company.
- (e) According to the information and explanations given to us no proceedings have been initiated or are pending against the company for holding any Benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.
- (ii) (a) According to the information and explanations given to us and based on the audit procedures performed by us and on an overall examination of the financial statements of the company, we report that physical verification of inventory has been conducted at reasonable intervals by the management and whether. In our opinion, the coverage and procedure of such verification by the management is appropriate.
- (b) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that during any point of time of the year, the Company was not sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, from banks or financial institutions on the basis of security of current assets, therefore this clause does not apply to the company.
- (iii) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that during the year the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships or any other parties, therefore this clause does not apply to the company.



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- (iv) According to the information and explanations given to us and based on the audit procedures performed by us and on an overall examination of the financial statements of the company, we report that in respect of loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- (v) According to the information and explanations given to us and based on the audit procedures performed by us and on an overall examination of the financial statements of the company, we report that the company has not accepted any deposits or amount deemed to be deemed deposits, therefore it is not required to comply with any directives issued by the Reserve Bank of India, Section 73 to 76 of the Companies Act, 2013 and the rules made thereunder.
According to the information and explanations given to us we report that no order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal requiring specific compliance from the company.



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- (vi) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that in respect of the business activities carried upon by the company, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (a) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company is regular in depositing undisputed statutory dues including Goods and Service Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities.
- (b) According to the information and explanations given to us and based on the audit procedures performed by us and on an overall examination of the financial statements of the company, we report that there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute.
- (viii) According to the information and explanations given to us we report that during the year, in course of any assessment proceedings under the Income Tax Act, 1961, the company has not surrendered any transactions as not recorded in the books of account or disclosed any income as undisclosed income.
- (ix) (a) According to the information and explanations given to us and based on the audit procedures performed by us and on an overall examination of the financial statements of the company, we report that during the year, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any bank or financial institution or government.
- (b) According to the information and explanations given to us and on the basis of our audit procedures performed by us, we report that the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) According to the information and explanations given to us and based on an overall examination of the financial statements of the company, we report that the company has not taken any term loans, therefore this clause does not apply to the company
- (d) According to the information and explanations given to us and based on the audit procedures performed by us and on an overall examination of the financial statements of the company, we report that the company has not raised any funds on short term basis, therefore this clause does not apply to the company.
- (e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the Company has no subsidiaries, associates or joint ventures, therefore this clause does not apply to the company.
- (f) According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.



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- (x) (a) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has not raised any moneys raised by way of initial public offer or further public offer (including debt instruments) during the year, therefore this clause does not apply to the company.
- (b) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year, therefore this clause does not
- (xi) (a) According to the information and explanations given to us no fraud by the company or any fraud on the Company has been noticed or reported during the year.
- (b) According to the information and explanations given to us, and the procedures performed by us, we report that no report under sub-Section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules 2014 with the Central Government.
- (c) As represented to us by the management, there are no whistle blower complaints received by the company during the year.



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- (xii) The company is not a Nidhi Company, therefore the matters required to be reported as per Clause 3(xii) of the Order does not apply to the company.
- (xiii) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act and the details have been disclosed in the Financial Statements etc., as required by the applicable
- (xiv) In our opinion and based on our examination, the company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Companies Act 2013.
- (xv) According to the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xvi) (a) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934.
- (b) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the Company has not conducted any Non-Banking Financial or Housing Finance activities during the year.
- (c) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the company is not a Core Investment Company (CIC) as defined under the Regulations by the Reserve Bank of India.
- (xvii) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company we report that the Company has not incurred cash losses in the Financial Year and in the immediately preceding Financial year.



ANEKANT INFRACON PRIVATE LIMITED

(CIN- U70102WB2007PTC115409)

Balance Sheet as at 31st March, 2022

Particulars	Note No.	As at 31-Mar-2022 ₹'00	As at 31-Mar-2021 ₹'00
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	212,250.00	212,250.00
(b) Reserves and surplus	4	319,791.24	317,354.66
		532,041.24	529,604.66
2 Non-Current Liabilities			
(a) Long Term Borrowings	5	803,038.39	618,301.98
(b) Other Long Term Liabilities	6	47,000.00	35,000.00
		850,038.39	653,301.98
3 Current liabilities			
(a) Trade Payables	7		
(i) Total outstanding dues of micro enterprises and small enterprises; and		-	-
(ii) Total outstanding dues of creditors other and micro enterprises and small enterprises		37,429.99	31,975.12
		37,429.99	31,975.12
(b) Other Current Liabilities	8	92,644.75	93,526.90
(c) Short Term Provisions	9	650.04	270.38
		130,724.79	125,772.40
		1,512,804.42	1,308,679.04
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment			
(i) Tangible Assets	10	2,042.82	2,541.75
(b) Non-Current Investments	11	506,008.16	492,410.75
(c) Long-Term Loans and Advances	12	12,574.98	27,655.08
(d) Deferred Tax Assets (Net)	32	193.76	190.87
		520,819.72	522,798.45
2 Current assets			
(a) Inventories	13	891,865.07	721,935.98
(c) Cash and cash equivalents	14	13,508.00	5,162.46
(d) Short-term loans and advances	15	74,191.85	46,362.37
(e) Other Current Assets	16	12,419.77	12,419.77
		991,984.70	785,880.59
		1,512,804.41	1,308,679.04
See accompanying notes forming part of the financial statements	1-32	-	-

In terms of our report attached.

For Rajesh Mohan & Associates

Firm Registration No: 323131E

Chartered Accountants

Abhishek Bansal
[Abhishek Bansal]

Partner

ICAI Membership No. 528450

UDIN:

Place : Kolkata

Date : The 3rd day of Sep, 2022



For and on behalf of the Board of

Directors

Rajani Devi Jain

Director

[DIN-00706233]

Akshat Jain

Director

[DIN-07932938]

Place : Kolkata

Date : The 3rd day of Sep, 2022

ANEKANT INFRACON PVT. LTD.

Rajani Devi Jain

Director

ANEKANT INFRACON PVT. LTD.

Akshat Jain

Director

ANEKANT INFRACON PRIVATE LIMITED

(CIN- U70102WB2007PTC115409)

Statement of Profit and Loss for the year ended 31st March, 2022

Particulars	Note No.	For the year ended 31st March, 2022 ₹('00)	For the year ended 31st March, 2021 ₹('00)
1 Revenue From Operations	17	-	-
2 Other Income	18	3,984.78	3,104.47
3 Total Income		3,984.78	3,104.47
4 Expenses			
Purchase of Stock in Trade	19	45,307.52	55,909.79
Change in Stock	20	(169,929.09)	(210,718.46)
Employee benefits expense	21	7,190.16	6,700.00
Finance costs	22	59,340.45	41,223.82
Depreciation and amortisation expense	10	498.93	637.44
Other expenses	23	59,143.07	107,618.66
Total expenses		1,551.05	1,371.25
4 Profit / (Loss) before tax (2 - 3)		2,433.73	1,733.22
5 Tax expense:			
Current tax expense for current year		379.66	270.38
MAT Credit Entitlement		(379.62)	(259.98)
Current tax expense for earlier year		-	(12.05)
Deferred Tax	34	(2.89)	(16.64)
		(2.85)	(18.29)
6 Profit / (Loss) for the year (4 - 5)		2,436.58	1,751.51
7 Earnings per share (of Rs. 10/- each):	33		
(a) Basic		0.11	0.08
(b) Diluted		0.11	0.08
See accompanying notes forming part of the financial statements	1-32		

In terms of our report attached.

For Rajesh Mohan & Associates

Firm Registration No: 323131E

Chartered Accountants

Abhishek Bansal

[Abhishek Bansal]

Partner

ICAI Membership No. 528450

UDIN:

Place : Kolkata

Date : The 3rd day of Sep, 2022



For and on behalf of the Board of Directors

Rajani Devi Jain

Director ANEKANT INFRACON PVT.

[DIN-00706233]

Akshat Jain

Director ANEKANT INFRACON PVT. L

[DIN-07932938]

Place : Kolkata

Date : The 3rd day of Sep, 2022

ANEKANT INFRACON PRIVATE LIMITED

(CIN- U70102WB2007PTC115409)


Cash Flow Statement For the year ended 31st March, 2022

Particulars	For the year ended 31/Mar/2022		For the year ended 31/Mar/2021	
	₹	₹	₹	₹
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		2,433.73		1,733.22
<i>Adjustments for:</i>				
Profit/(Loss) on sale of Fixed Assets	-	-	-	-
Profit/(Loss) on sale of Non Current Investments	-	-	-	-
Depreciation and amortisation	498.93	-	637.44	-
Finance costs	59,340.45	59,839.38	41,223.82	41,861.26
Operating profit / (loss) before working capital changes		62,273.11		43,594.48
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	(169,929.09)	-	(210,718.46)	-
Trade receivables	-	-	223.34	-
Long Term Loans & Advances	15,080.10	-	(7,789.84)	-
Short Term Loans And Advances	(27,491.21)	-	(9,108.84)	-
Other current assets	-	(182,340.20)	-	(227,393.81)
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Short Term Borrowings	-	-	-	-
Other Long Term Liabilities	12,000.00	-	-	-
Trade payables	5,454.87	-	9,292.32	-
Other current liabilities	(882.15)	-	57,534.73	-
Short-term provisions	-	16,572.72	-	66,827.05
Cash flow from extraordinary items		-		-
Cash generated from operations		(103,494.36)		(116,972.28)
Net income tax (paid) / refunds		41.35		170.70
Net cash flow from / (used in) operating activities (A)		(103,453.01)		(116,801.58)
B. Cash flow from investing activities				
Capital expenditure on tangible fixed assets, incl. capital advances		-		-
Bank balances not considered as Cash and cash equivalents		-		-
- Matured/(Placed)		-		-
Proceeds from sale of long-term investments		-		-
- Others		(13,597.41)		(8,176.73)
Cash flow from extraordinary items		-		-
Net cash flow from / (used in) investing activities (B)		(13,597.41)		(8,176.73)
C. Cash flow from financing activities				
Proceeds from issue of Equity Shares (Incl. Premium)		-		-
Proceeds/(Repayment) of Long Term Borrowings		184,736.41		168,164.01
Finance cost		(59,340.45)		(41,223.82)
Cash flow from extraordinary items		-		-
Net cash flow from / (used in) financing activities (C)		125,395.96		126,940.19
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		8,345.54		1,961.88
Cash and cash equivalents at the beginning of the year		5,162.46		3,200.58
Cash and cash equivalents at the end of the year		13,508.00		5,162.46
See accompanying notes forming part of the financial statements				

In terms of our report attached.
 For Rajesh Mohan & Associates
 Firm Registration No: 323131E
 Chartered Accountants

 [Abhishek Bansal]
 Partner
 ICAI Membership No. 528450
 UDIN:
 Place : Kolkata
 Date : The 3rd day of Sep, 2022



For and on behalf of the Board of Directors
ANEKANT INFRACON PVT. LTD.
 Rajani Devi Jain 
 Director
 [DIN-00706233]
ANEKANT INFRACON PVT. LTD.
 Akshat Jain 
 Director
 [DIN-07932938]
 Place : Kolkata
 Date : The 3rd day of Sep, 2022

ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

Note 1: Corporate Information

M/s ANEKANT INFRACON PRIVATE LIMITED (the company) is a private company domiciled in India and incorporated under the provisions of the Companies Act, 1956. Being a Private Limited Company its shares are not listed on any stock exchanges. The company is engaged in the business of civil construction and development and trading of properties.

Note 2: Significant accounting policies

2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Indian Accounting Standards Rules), 2015 read with Rule 3(2) thereof and the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The company is a small and medium-sized company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the company has complied with the Accounting Standards as applicable to an SMC. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year. There are no changes in any accounting policies during the year.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.3 Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.4 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.5 Revenue recognition

Sale of Services

Sales are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.



ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

2.6 Other Income

Interest income is accounted on accrual basis.

2.7 Tangible Fixed Assets

Fixed assets, are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalized and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Fixed assets acquired in full or part exchange for another asset are recorded at the fair market value or the net book value of the asset given up, adjusted for any balancing cash consideration. Fair market value is determined either for the assets acquired or asset given up, whichever is more clearly evident. Fixed assets acquired in exchange for securities of the Company are recorded at the fair market value of the assets or the fair market value of the securities issued, whichever is more clearly evident.

2.8 Depreciation and amortization

Depreciation has been provided on the written down value as per the useful life and in the manner prescribed in Schedule II to the Companies Act, 2013.

2.9 Investments

Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.

2.10 Employee Benefits

Employee retirement benefits are accounted for on cash basis.

2.11 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.



ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

2.12 Impairment of assets

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognized, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognized for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, except in case of revalued assets.

2.13 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

2.14 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.

2.15 Joint Venture Operations

The accounts of the Company reflect its share of the Assets, Liabilities, Income and Expenditure of the Joint Venture Operations which are accounted on the basis of the audited accounts of the Joint Ventures on line-by-line basis with similar items in the Company's accounts to the extent of the participating interest of the Company as per the Joint Venture Agreements.



ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

Note 3: Share capital

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Number of shares	₹'00	Number of shares	₹'00
(a) Authorised				
Equity shares of Rs. 10/- each with voting rights	5,000,000	500,000.00	5,000,000	500,000.00
	5,000,000	500,000.00	5,000,000	500,000.00
(b) Issued				
Equity shares of Rs. 10/- each with voting rights	2,122,500	212,250.00	2,122,500	212,250.00
	2,122,500	212,250.00	2,122,500	212,250.00
(c) Subscribed and fully paid up				
Equity shares of Rs. 10/- each with voting rights	2,122,500	212,250.00	2,122,500	212,250.00
Total	2,122,500	212,250.00	2,122,500	212,250.00

Refer Notes (i) to (ii) below

Notes:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the

Particulars	Opening Balance	Fresh Issue	Other Changes	Closing Balance
Issued, Subscribed and Fully Paid-up				
<i>Equity shares with voting rights</i>				
Year ended 31st March, 2022				
- Number of shares	2,122,500	-	-	2,122,500
- Amount (₹'00)	212,250.00	-	-	212,250.00
Year ended 31st March, 2021				
- Number of shares	2,122,500	-	-	2,122,500
- Amount (₹'00)	212,250.00	-	-	212,250.00

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2022		As at 31st March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Dharmendra Kumar Jain	715,000	33.69	714,800	33.68
Rajani Devi Jain	655,000	30.86	655,000	30.86
	1,370,000	64.55	1,369,800	64.54

(iii) Details of Promoters' Shareholding

Promoter name	As at 31-Mar-2022			As at 31-Mar-2021		
	No. of shares	% holding in that class of shares	% Change during the year	% holding in that class of shares	% of total shares	% Change during the year
Equity shares with voting rights						
Akshat Jain	1,000	0.05	-	1,000	0.05	-
Anekant Jain	1,000	0.05	-	1,000	0.05	-
Dharmendar Kumar Jain	715,000	33.69	-	715,000	33.69	-
Rajni Devi Jain	655,000	30.86	-	655,000	30.86	-
Basant Kumar Singh	9,000	0.42	-	9,000	0.42	-
Madan Mohan Choraria (Huf)	50,000	2.36	-	50,000	2.36	-
Sanjit Kumar Singh	9,000	0.42	-	9,000	0.42	-
Subhas Kumar Choraria Huf	100,000	4.71	-	100,000	4.71	-
Tikam Chand Jain	15,000	0.71	-	15,000	0.71	-
Total	1,555,000	73.26	-	1,555,000	73.26	-



ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

Particulars	Amount(₹'00)	
	As at 31-Mar-2022	As at 31-Mar-2021
Note 4: Reserves & Surplus		
(a) Securities premium account		
Opening balance	294,500.00	294,500.00
Add : Premium on shares issued during the year	-	-
	294,500.00	294,500.00
Less : Utilised during the year for:	-	-
Closing balance	294,500.00	294,500.00
(b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	22,854.66	21,103.15
Add: Profit / (Loss) for the year	2,436.58	1,751.51
Closing balance	25,291.24	22,854.66
Total	319,791.24	317,354.66
Note 5: Long Term Borrowings		
Loan - Unsecured		
From Directors	146,246.82	82,250.20
From Relatives of Directors	8,988.88	14,988.88
From Bodies Corporates	647,802.69	521,062.90
Total	803,038.39	618,301.98
Note 6: Other Long Term Liabilities		
Advance against Land	47,000.00	35,000.00
Total	47,000.00	35,000.00
Note 8: Other Current Liabilities		
Advance From Parties	88,500.00	90,000.00
Statutory Remittances	4,144.75	3,526.90
Total	92,644.75	93,526.90
Note 9: Short Term Provisions		
Provision for Income Tax	650.04	270.38
Total	650.04	270.38



ANEKANT INFRACON PVT. LTD.

Rajesh Mohan

Director

ANEKANT INFRACON PVT. LTD.

Director

ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

Amount(₹'00)

Particulars	As at 31-Mar-2022	As at 31-Mar-2021
Note 11: Non Current Investments		
(A) Trade Investments		
(a) Associate Companies		
(i) Unquoted, fully paid Equity Shares of Rs 10/- each of 906,094 (P Y 906,094) Eq Sh of Amit Realty Pvt. Ltd.	453,047.00	453,047.00
(b) Joint Ventures	-	-
(i) Wari Green Projects LLP	27,934.54	23,343.75
(B) Other than Trade Investments	-	-
Investment Property	-	-
- Land at Wari	25,026.62	16,020.00
Total	506,008.16	492,410.75
Investments made during the year (Pursuant to Sec. 186 of the Companies Act, 2013)		
Note 12: Long Term Loans and Advances		
i. Loans - Unsecured - Considered Good		
To Related parties	3,163.74	18,944.26
ii. Advances - Unsecured - Considered Good	-	-
Advances for projects under negotiation	7,793.30	7,472.50
Security Deposits	298.00	298.00
Mat Credit Entitlement	1,319.94	940.32
Total	12,574.98	27,655.08
Note (i): Long-term loans and advances include amounts due from:		
Directors		
Other officers of the Company		
Firms in which any director is a partner		
Private companies in which any director is a director or member	3,163.74	18,944.26
Total	3,163.74	18,944.26
Note 13: Inventories		
Work in Progress		
Ranchi Project	891,865.07	721,935.98
Total	891,865.07	721,935.98



ANEKANT INFRACON PVT. LTD.

Rajni Devi Jain

Director

ANEKANT INFRACON PVT. LTD.

Ashutosh

Director

ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

Amount(₹'00)

Particulars	As at 31-Mar-2022	As at 31-Mar-2021
Note 14: Cash and Cash Equivalents		
Cash on hand (As certified by the management)	11,912.75	4,787.26
Balances with banks	-	-
In current accounts	1,595.25	375.20
Total	13,508.00	5,162.46
Note 15: Short Term Loans and Advances		
Advances - Unsecured - Considered good		
Advances to Suppliers of goods and services	22,244.78	5,853.83
Advances to Staff	75.00	75.00
Advances -Wari Land	500.00	1,000.00
Balances with government authorities	-	-
- GST Input	35,488.69	23,888.43
- Income Tax Payments	15,883.39	15,545.12
- MAT Credit entitlement		
Total	74,191.85	46,362.37
Note 16: Other Current Assets		
Other Receivables - Unsecured - Considered good		
Capital Recoverable from JBC	12,419.77	12,419.77
Total	12,419.77	12,419.77



ANEKANT INFRACON PVT. LTD.
Rajendra Das
Director

ANEKANT INFRACON PVT. LTD.
Ashutosh
Director

ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

Note 7: Trade Payables

Amount (₹ '00)

Particulars	As at 31-03-2022					As at 31-03-2021						
	Unbilled	Outstanding for following periods from due date of payment				Total	Unbilled	Outstanding for following periods from due date of payment				Total
		Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.			Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
(A) Acceptances												
(i) MSME	-	-	-	-	-	-	-	-	-	-	-	
(ii) Others	-	-	-	-	-	-	-	-	-	-	-	
(iii) Disputed dues- MSME	-	-	-	-	-	-	-	-	-	-	-	
(iv) Disputed dues- Others	-	-	-	-	-	-	-	-	-	-	-	
(B) Other than Acceptances												
(i) MSME	-	-	-	-	-	-	-	-	-	-	-	
(ii) Others	37,429.99	-	-	-	37,429.99	31,975.12	-	-	-	-	31,975.12	
(iii) Disputed dues- MSME	-	-	-	-	-	-	-	-	-	-	-	
(iv) Disputed dues- Others	-	-	-	-	-	-	-	-	-	-	-	
	37,429.99	-	-	-	37,429.99	31,975.12	-	-	-	-	31,975.12	
Total		-	-	-	37,429.99		-	-	-	-	31,975.12	

Total

MSME (A) (i)+ A(iii)+ B(i) + B(iii)	-	-	-	-	-	-	-	-	-	-	-
Others (A) (ii)+ A(iv)+ B(ii) + B(iv)	37,429.99	-	-	-	37,429.99	31,975.12	-	-	-	-	31,975.12
Grand Total	37,429.99	-	-	-	37,429.99	31,975.12	-	-	-	-	31,975.12

ANEKANT INFRACON PVT. LTD.

Raja Debi Saini
Director

ANEKANT INFRACON PVT. LTD.

[Signature]
Director



ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

Note 10 : Property, Plant & Equipments

Amount(₹'00)

Particulars	Gross Block				Depreciation				Net Block	
	As at 1-Apr-2021	Additions	Deductions	Total	Upto 31-Mar-2021	For the Year	Sales/ Adj	Total	As at 31st March, 2022	As at 31st March, 2021
(A) Tangible Assets - Owned										
Plant & Machinery	32,393.10	-	-	32,393.10	30,031.01	498.93	-	30,529.94	1,863.16	2,362.09
Furniture & Fixtures	339.75	-	-	339.75	322.76	-	-	322.76	16.99	16.99
Office Equipment	369.50	-	-	369.50	351.02	-	-	351.02	18.48	18.48
Computer and Peripherals	2,883.65	-	-	2,883.65	2,739.47	-	-	2,739.47	144.18	144.18
	35,986.00	-	-	35,986.00	32,806.81	498.93	-	33,943.18	2,042.82	2,541.75
Previous Year	35,986.00	-	-	35,986.00	32,806.81	637.44	-	33,444.25	2,541.75	

ANEKANT INFRACON PVT. LTD.

[Signature]
Director



ANEKANT INFRACON PVT. LTD.

[Signature]
Director

ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

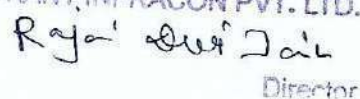
Particulars	Amount (₹'00)	
	For the year ended 31/Mar/2022	For the year ended 31/Mar/2021
Note 17: Revenue from operations		
<i>Income from Services</i>		
Machine Hire Charges	-	-
Total	-	-
Note 18: Other Income		
Interest On Loans	1,021.64	1,005.25
Interest Income from Investment in LLP	2,963.14	2,099.26
Round Off	-	(0.04)
Total	3,984.78	3,104.47
Note 19: Purchase of Traded Goods		
Purchases		
- Cement	21,784.17	28,974.71
- Iron & Steels	19,067.33	16,078.87
- Pumps & Fittings	-	620.96
- Plywood	2,672.04	7,121.57
- Others	1,783.99	3,113.68
Total	45,307.52	55,909.79
Note 20: Changes in Stock in Trade		
Inventories at the beginning of the year		
Constuction Work in Progress	721,935.98	511,217.52
Inventories at the end of the year		
Constuction Work in Progress	891,865.07	721,935.98
Net (increase) / decrease	(169,929.09)	(210,718.46)
Note 21: Employee Benefit Expenses		
Salary, Bonus & Allowances	7,190.16	6,700.00
Total	7,190.16	6,700.00
Note 22: Finance Costs		
(a) Interest expense on:		
(i) Borrowings	59,290.45	41,193.92
(ii) Delayed payments of Statutory Remittances	50.00	29.90
Total	59,340.45	41,223.82
<i>Note: Out of above interest capitalised as part of WIP</i>	59,290.45	41,193.92

ANEKANT INFRACON PVT. LTD.

 Director



ANEKANT INFRACON PVT. LTD.

 Director

ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

Amount (₹'00)

Particulars	For the year ended 31/Mar/2022	For the year ended 31/Mar/2021
Note 23: Other expenses		
Construction Expenses		
Payment to Landowner	7,750.00	61,545.00
Architect Fees	5,000.00	7,000.00
Payment to Contractors	483.00	21,076.85
Plan Sanction Fees	3,295.63	3,295.63
Registration Expenses	-	2,255.00
Coolie and Cartage	259.00	5.00
Labour Charges	33,531.95	5,960.78
Power & Fuel	1,380.09	1,448.08
Security Charges	2,979.64	2,991.90
Machine Hire Charges	2,330.75	-
Legal and Professional	200.00	600.00
Repairs & Maintenance	274.50	50.00
Printing & Stationary	468.35	51.58
Travelling & Conveyance	121.40	115.58
Property Tax	-	110.00
Misc. Site Expenses	66.64	409.35
Other Administrative Expenses	-	-
Rates & Taxes	106.03	127.75
Bank Charges	29.59	26.16
Legal & Professional	294.00	-
Filing Fee	-	31.00
Payments to auditors -	-	-
- As Audit Fee	400.00	400.00
- As Consolidation Fee	-	-
- For Income Tax Matters	35.00	94.00
- For Company Law Matters	137.50	25.00
	59,143.07	107,618.66



ANEKANT INFRACON PVT. LTD.

Asmita
Director

ANEKANT INFRACON PVT. LTD.

Rajeev Dutt Jais
Director

ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

Note 24: Additional information to the financial statements

24.1: Contingent Liabilities and Commitments to the extent not provided for

Amount (₹)'00

Particulars			As at 31-Mar-2022	As at 31-Mar-2021
i. Contingent Liabilities				
Performance Guarantee given on behalf of Joint Venture Entities			-	-
Share of the company in the Contingent Liability of Joint Venture Entities			-	-
ii. Claims against the company not acknowledged as debts				
Issuing Authority	Period	Action taken by Company		
Income Tax Officer, Ward 7(1)/ Kolkata	A. Y. 2012-13	Appeal filed by the company on 11.05.2015 before CIT(A)-3, Kolkata	89,999.70	89,999.70
iii. Commitments				
Capital Commitment of the company in Joint Venture Entities			-	-
Share of the company in the Capital Commitment of the Joint Venture Entities			-	-

24.2: Earning and Expenditure in Foreign Currency

Amount (₹)'00

Particulars	As at 31-Mar-2022	As at 31-Mar-2021
i. Earnings	-	-
ii. Expenditures	-	-

24.3: Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Amount (₹)'00

Particulars	As at 31-Mar-2022	As at 31-Mar-2021
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	-	-
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
(iv) The amount of interest due and payable for the year	-	-
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	-

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.



ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

24.4: In the opinion of the Board, the assets other than intangible assets and non current investments have value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

24.5: Employee Benefits

The company has not accounted for gratuity and other Long Term and Short Term retirement benefits payable to the employees.

24.6:

Particulars	As at 31-Mar-2022	As at 31-Mar-2021
Details of borrowings from banks and financial institutions not used for the specific purpose for which it was taken at the balance sheet date	-	-

Note 25: Disclosure under Section 16A of the Companies (Acceptance of Deposits) Rules 2014

Amount (₹)'00

Particulars	As at 31-Mar-2022	As at 31-Mar-2021
Money received from (No.) directors / or the relatives of directors during the year	4	3
Balance outstanding at the end of the year	155,235.70	97,239.08

Note 26: Disclosure on Loans given, Investments made, guarantees given and Securities provided

(i) Particulars of Investments made during the year	As per Note 11
(ii) Particulars of Loans given during the year	As per Note 12
(iii) Purpose for which loan is proposed to be utilised	Business of the borrowers
(iv) Particulars of guarantees given	Nil
(v) Purpose for which guarantee given is proposed to be utilised	Not Applicable
(vi) Particulars of securities provided	Nil
(vii) Purpose for which securities given is proposed to be utilised	Not Applicable



ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

Note 27 : Additional Regulatory Information

- 27.1 The Title Deeds of all Immovable Properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held by the company in its own name.
- 27.2 The company had no Property, Plant and Equipment during the current year as well as in the previous year. Therefore question of revaluation of the same does not arise.
- 27.3 The company has not given any Loans or Advances in the nature of loans to Promoters, Directors, Key Managerial Persons and Other Related Parties either severally or jointly with any other persons which are (a) repayable on demand or (b) without specifying any terms or period of repayment.
- 27.4 No proceedings have been initiated or pending against the company either in the current year or in the previous year for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and the Rules made thereunder.
- 27.5 The company has not obtained any credit facilities either in the current year or in the previous year from banks or financial institutions on the basis of security of current assets.
- 27.6 The Company has not been declared wilful defaulter in the current year and previous year by any bank or financial institution or government or any government authority or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.
- 27.7 The Company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the current or previous year.
- 27.8 As at 31-Mar-2022 or as at 31-Mar-2021 there were no charges details of which had not been filed with Registrar of Companies.
- 27.9 As at 31-Mar-2022 or as at 31-Mar-2021, there were no satisfaction of charges details of which had not been filed with Registrar of Companies.
- 27.10 The Company had no subsidiary(ies) as at 31-Mar-2022 or as at 31-Mar-2021, accordingly requirement to comply with section 2(87) of the Companies Act read with Companies (Restriction on Number of Layers) Rules, 2017 does not arise.
- 27.11 During the current year or previous year, no schemes of arrangements were approved by any competent authority in terms of sections 230 to 237 of the Companies Act, 2013. As such requirement of giving effect thereof in the books of account in accordance with the scheme and accounting standards does not arise.



ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

- 27.12 During the current year or previous year, no borrowed funds, share premium or other funds have been loaned/advanced to or invested with any person or entity including foreign entity with the understanding (recorded in writing or otherwise) that the Intermediary shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- 27.13 During the current year or previous year, the company did not received any fund by the company from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- 27.14 The Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the current or previous year.
- 27.15 The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility and Governance Committee are not applicable to the company.
- 27.16 During the current year and previous year the company (a) had not traded or invested in Crypto currency or Virtual Currency (b) held any crypto currency on reporting date and (c) received any deposits or advances from any person for the purpose of trading or investing in Crypto Currency/ virtual currency.



ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

27.17 Analytical Ratios

Ratio	Numerator	Denominator	Current Period	Previous Period	Variance in %	Reason for variance > 25%
(a) Current ratio	Current Assets	Current Liabilities	758.83%	624.84%	21.44%	N.A.
(b) Debt-equity ratio	Total Debt	Shareholder's equity	184.34%	147.10%	25.31%	Current year profits
(c) Debt service coverage ratio	Earnings available for debt service	Debt Service	54.15%	16.59%	226.32%	Higher prepayments in previous year
(d) Return on equity ratio	Profit after taxes less Preference Dividend	Avg. Shareholders' Equity	0.46%	0.33%	38.56%	Higher income from Joint Venture
(e) Inventory turnover ratio	Sales of Goods	Average Inventory	N.A.	N.A.	N.A.	N.A.
(f) Trade receivables turnover ratio	Net Credit Sales	Avg. Sundry Debtors + Average Bills Receivables	N.A.	N.A.	N.A.	N.A.
(g) Trade payables turnover ratio	Net Credit Purchases	Avg. Trade Payables	130.56%	204.58%	-36.18%	Early payment of creditors
(h) Net capital turnover ratio	Net Sales	Average working Capital	N.A.	N.A.	N.A.	N.A.
(i) Net profit ratio	Profit After Tax	Net Sales	N.A.	N.A.	N.A.	N.A.
(j) Return on capital employed	Earning before interest and taxes	Capital Employed	4.08%	3.28%	24.40%	N.A.
(k) Return on investment						
- Equity Shares	Dividend + Profits	Average of daily balance of Investment in Equity Shares	N.A.	N.A.	N.A.	N.A.

N.A.= Not Applicable



ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

Note 28: Related Parties, Related Party Transactions & Balances receivable/payable as at the end of the year

28.a Enterprises under common control

Description of relationship	Names of related parties
(i) Ultimate Holding Company	Nil
(ii) Holding Company	Nil
(iii) Subsidiaries	Nil
(iv) Fellow Subsidiaries	Nil

28.b Other related parties with whom transactions taken place during the year

Description of relationship	Names of related parties
i. Associates and Joint Ventures	Wari Green Projects LLP Rajani Devi Jain
iii. Relatives of KMP	Akshat Jain Bimal Golcha D K Jain, HUF Madan Mohan Choraria Subhas Kumar Choraria
(e) Company in which KMP / Relatives of KMP can exercise significant influence	AJT Commercial Private Limited Anekantanant Venture LLP Anekant Steel India Private Limited Maharaj Commercial Private Limited MDA Realty Private Limited



ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

28.C: Related Party Transactions and year end balances

Amount ('00)

Name of the Related Party	Nature of Transactions	FY 2022-23		FY 2021-22	
		Amount Dr./((Cr.))	Closing Balance Dr./((Cr.))	Amount Dr./((Cr.))	Closing Balance Dr./((Cr.))
Associates					
Wari Green Projects LLP	Capital Introduced (net)	1,627.65	19,757.82	6,077.46	15,167.03
Wari Green Projects LLP	Interest received	2,963.14		2,099.26	
Key Managerial Persons					
Dharmendra Kumar Jain	Loan Taken (net)	(33,675.81)	39,332.42	53,321.37	82,250.20
	Interest	(9,241.97)		(10,951.97)	
Relatives of KMPs					
Bimal Golcha	Advances Against Land	-	(35,000.00)	-	(35,000.00)
D K Jain, HUF	Advances Against Land	-	(12,000.00)	-	(12,000.00)
Akshat Jain	Loan Taken (net)	(19,324.57)	(21,078.84)	-	-
	Interest paid/credited	(1,754.27)		-	
Madan Mohan Choraria	Loan Taken (net)	6,000.00	(500.00)	-	(6,500.00)
	Interest paid/credited	-		-	
Subhash Kumar Choraria	Loan Taken (net)	-	(8,488.88)	-	(8,488.88)
	Interest paid/credited	-		-	
Enterprises under Significant influence					
Anekant Steel India Pvt. Ltd.	Loan Taken (net)	(15,813.24)	(113,402.49)	88,396.52	(89,221.64)
	Interest paid/credited	(8,367.61)		(7,994.34)	-
Maharaj Commercial (P) Ltd.	Loan Taken (net)	(15,494.69)	(15,547.82)	-	-
	Interest paid/credited	(53.13)		-	
MDA Realty Private Limited	Loan Given (net)	(16,802.16)	3,163.74	5,524.61	18,944.26
MDA Realty Private Limited	Interest received	1,021.64		1,005.25	-
Anekantanant Venture LLP	Advance received	(500.00)	(500.00)		-



ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

Note 29: Earning Per Shares

Year ended 31st March, 2022

Particulars	Continuing Operations				Discontinuing Operations				Total Operations			
	Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items	
	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted
Face Value of Shares	10	10	10	10	10	10	10	10	10	10	10	10
Profit/Loss(₹'00)	2,436.58	2,436.58	2,436.58	2,436.58	-	-	-	-	2,436.58	2,436.58	2,436.58	2,436.58
Weighted Average No. of Shares('00)	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00
EPS (Rs.)	0.11	0.11	0.11	0.11	-	-	-	-	0.11	0.11	0.11	0.11

Year ended 31st March, 2021

Particulars	Continuing Operations				Discontinuing Operations				Total Operations			
	Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items	
	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted
Face Value of Shares	10	10	10	10	10	10	10	10	10	10	10	10
Profit/Loss(₹'00)	1,751.51	1,751.51	1,751.51	1,751.51	-	-	-	-	1,751.51	1,751.51	1,751.51	1,751.51
Weighted Average No. of Shares('00)	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00	21,225.00
EPS (Rs.)	0.08	0.08	0.08	0.08	-	-	-	-	0.08	0.08	0.08	0.08



ANEKANT INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

Note 30: COMPUTATION OF DEFERRED TAX ASSET/LIABILITY

Amount ₹'00

Particulars		As at 31.03.2022			As at 31.03.2021	
		Timing Difference			Timing Difference	
		Negative	Positive		Negative	Positive
On Account of Net Block						
- As per Income Tax Act	2,788.04			3,275.84		
- As per Cos. Act	2,042.82	-	745.22	2,541.75	-	734.10
		-	745.22		-	734.10
Net Timing Difference		-	745.22		-	734.10
Rate of Tax		26.00%	26.00%		26.00%	26.00%
Deferred Tax Asset/Liability			193.76			190.87
Less: Deferred Tax Assets/(Liability) B/f			190.87			174.23
Provision for the year			(2.89)			(16.64)

Note 31: Figures for the previous year

The figures for the previous year have been regrouped and/or rearranged wherever found necessary to make those comparable with the figures for the current year.

In terms of our report attached

For Rajesh Mohan & Associates

Firm Registration No: 323131E

Chartered Accountants



[Abhishek Bansal]

Partner

ICAI Membership No. 528450

UDIN:



Place : Kolkata

Date : The 3rd day of Sep, 2022

For and on behalf of the Board of Directors

ANEKANT INFRACON PVT. LTD.Rajani Devi Jain 

Director

Director

[DIN-00706233]

ANEKANT INFRACON PVT. LTD.Akshat Jain 

Director

Director

[DIN-07932938]

Place : Kolkata

Date : The 3rd day of Sep, 2022