



# STAG & ASSOCIATES

Chartered Accountants

Diamond Arcade, Room No. 314  
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## INDEPENDENT AUDITOR'S REPORT

To the Members of  
**M/S. BRIJSHYAM INFRATECH PRIVATE LIMITED**

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of **M/s. BRIJSHYAM INFRATECH PRIVATE LIMITED (C.I.N.: U45201WB2020PTC239417)** which comprise the Balance Sheet as at **March 31, 2022**, the Statement of Profit and Loss and the statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the afore said financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2022;
- In the case of the Statement of Profit and Loss, of the Profit for the year ended on that date;
- In the case of the Statement of Equity, of the changes in Equity for the year ended on that date.

#### Basis for Opinion

We conducted our audit of financial statement in accordance with the Standards on Auditing 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 there under, 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 on the financial statement.

#### Information other than the Financial Statement and Auditor's Report thereon

The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.





### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes 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 frauds and other irregularities; selection and

application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, 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.

In preparing the financial statements, management and Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

### **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 SA's 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of 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 exists, 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.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure above the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **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, and on the basis of such checks of the books and records of the company as we considered appropriate and according to the information and explanations given to us, the said order is not applicable. Hence this report does not include a statement on the matters specified in paragraphs 3 and 4 of the Order.
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 account 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, the Statement of Profit and Loss and the statement of changes in equity dealt with by this Report are in agreement with the books of account;
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
  - e) On the basis of the written representations received from the directors as on March 31, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of Section 164 (2) of the Act;
  - f) With respect to the adequacy of the internal financial controls with reference to financial statements of the company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.





- g) The provisions of section 197 read with Schedule V of the Act are not applicable to the company for the year ended March 31, 2022.
- h) With respect to the other matters to be included in the Auditors' 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 does not have any pending litigation on its financial position in its Financial Statements other than those, if any, mentioned in the notes to accounts.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv.
- a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The Company has not declared or paid any dividend during the year.



For and on behalf of  
**STAG & ASSOCIATES**  
Chartered Accountants  
Firm Reg. No. 328413E

A handwritten signature in blue ink that reads "Sagrawal".

**CA SATISH KUMAR AGRAWAL**  
Proprietor  
M.No: 303516  
UDIN :22303516BBJWWU8267

Place: Kolkata  
Date: 07.09.2022



# BRIJSHYAM INFRATECH PVT. LTD.

Corporate Office : 1/A, A.M. Ghosh Road, Budge Budge, Kolkata-700137, WB, India.  
Mobile No. : +91 9831259331 / +91 9073031010  
Email : abhisekshaw@msn.com / bsinftratechpl@outlook.com

## DIRECTOR'S REPORT

Dear Members,

Your directors have pleasure in presenting the Annual Report together with the Audited Statement of Accounts of your Company for the financial year ended March 31, 2022.

### I. FINANCIAL RESULTS

Particulars	Amount (Rs. Hundreds)	
	Year ended 31st March 2022	Year ended 31st March 2021
Revenue	1,000.00	-
Profit/(Loss) before tax	171.38	(54.60)
Less: Current Tax	70.00	-
Add: Deferred Tax Charge	-	-
Add: Excess Provision of Income Tax for earlier years	-	-
<b>Profit/(Loss) after tax</b>	101.38	(54.60)
Add: Balance B/F from the previous year	(54.60)	-
<b>Balance Profit /(Loss) C/F to the next year</b>	46.78	(54.60)

The company start it commercial operation of construction business and a small deal done to start its business following COVID-19 pandemic precautions, efforts are being made to accelerate it operation. Agreements are done to execute its business to promote some flats in future.

### 2. DIVIDEND:

The Directors do not recommend any dividend to strengthen the financial position of the company for the financial year ended 31<sup>st</sup> March, 2022.

### 3. TRANSFER TO RESERVES

During the year under review, no amount was transferred to any reserve.

### 4. STATE OF THE COMPANY'S AFFAIRS:

It is imperative that affair of our Company is managed in a fair and transparent manner. This is vital to gain and retain the trust of our stakeholders.

### 5. CHANGES IN THE NATURE OF BUSINESS, IF ANY:

During the year under review, there was no change in the nature of business of the company.

### 6. MATERIAL CHANGES AND COMMITMENTS:

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.





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## **7. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS**

No significant and material order has been passed by the regulator, court and tribunals impacting the Going concern status and company operations in future.

## **8. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:**

The Company has in place internal financial control systems, commensurate with the size and complexity of its operations to ensure proper recording of financial and operational information and compliance of various internal controls and other regulatory and statutory compliances

## **9. DETAILS OF HOLDING/SUBSIDIARY/JOINT VENTURES/ ASSOCIATE COMPANIES:**

During the year under review, the company has no holding/subsidiary/joint ventures/ associates companies.

## **10. DEPOSITS:**

There are no public deposits with the Company as at 31st March, 2022.

## **11. STATUTORY AUDITORS:**

M/s STAG & Associates, Chartered Accountants, FRN:328413E, Statutory Auditors of the Company, have been appointed as statutory auditors of the company till the conclusion of the Annual General Meeting of the Company to be held in the Calendar Year 2024 for financial year 2023-24 subject to ratification of their appointment at each annual general meeting. Now approval of the shareholders is sought for ratification of appointment and fixation of remuneration for the financial year 2022-23.

## **12. AUDITORS' REPORT**

The notes on financial statements referred to in the Auditors report are self-explanatory and do not call for any further comments. The Auditor's Report does not contain any qualification, reservation or adverse remark.

## **13. BOARD'S COMMENT ON THE AUDITORS' REPORT:**

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

## **14. SHARE CAPITAL:**

During the year under review, the company has not issued shares with differential voting rights nor has granted any stock options or sweat equity as on 31st March, 2022.



# BRIJSHYAM INFRA TECH PVT. LTD.

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Email : abhisekshaw@msn.com / bsinfratechpl@outlook.com

## **15. EXTRACT OF ANNUAL RETURN, IF ANY:**

The Company doesn't have any website. The extract of the annual return of the company as on 31<sup>st</sup> March, 2022 in the form MGT-9 in accordance with the section 92(3) of the Act read with Companies (Management and Administration) Rules, 2014 is not applicable to the company

## **16. CHANGE IN DIRECTORSHIP:**

There has been no change in the constitution of Board during the year under review i.e. the structure of the Board remains the same.

## **17. MEETINGS OF BOARD OF DIRECTORS:**

During the financial year ended March 31, 2022, 4 (Four) Board Meetings were held i.e. 01.06.2021, 31.08.2021, 01.11.2021 & 23.02.2022

## **18. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013**

No Loans, Guarantees or Investments made under section 186 of the Companies Act, 2013.

## **19. RELATED PARTY TRANSACTIONS**

All contracts or arrangements or transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on arm's length pricing basis and are reviewed by the Board.

During the year under review, the Company has not entered into contracts or arrangements or transactions with the related parties which could be considered material in accordance with the provisions of Section 188 of the Companies Act, 2013 and rules thereof.

Accordingly, transactions are reported in Form AOC-2 in terms of Section 134 of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts), Rules 2014.

## **20. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS**

The Company has in place internal financial control systems, commensurate with the size and complexity of its operations to ensure proper recording of financial and operational information and compliance of various internal controls and other regulatory and statutory compliances.

No material changes and commitments affecting the financial position of the company occurred between the end of the financial year to which this financial statement relates and the date of this report.

## **21. SECRETARIAL STANDARD**

The Company complies with all the applicable Secretarial Standard.





## **22. DISCLOSURES UNDER SEXUAL HARRASHMENT OF WOMEN AT WORK PLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013**

The Company has in place a policy on Sexual Harassment of Women at workplace in line with the requirements of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The company do not have any woman employee during 2021-22.

## **23. ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING/OUTGO**

As your Company has no manufacturing activities, no comments are necessary with regard to disclosure under Section 134 of the Companies Act, 2013 with regard to conservation of energy, technology absorption etc.

## **24. FRAUD REPORTING**

There have been no frauds reported by the auditors of the Company under sub-section (12) of section 143 of the Companies Act, 2013.

## **25. MAINTENANCE OF COST RECORDS**

The provisions of Section 148 of the Companies Act, 2013 the respect to maintenance of cost records are not applicable on the Company.

## **26. RISK MANAGEMENT**

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks that may impact key business objectives of your Company. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis. These are discussed at the meetings of the Board of Directors of the Company. As on the date of the Report, the Board has not identified any risks which may threaten the existence of the Company.

## **27. DIRECTOR'S RESPONSIBILITY STATEMENT**

Pursuant to section 134(5) of the Companies Act, 2013 the Board of Directors of the company confirms that-

- i) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- ii) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period;





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- iii) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv) The Directors have prepared the annual accounts on a going concern basis;
- v) The Company being unlisted, sub-clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company;
- vi) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## 28. ACKNOWLEDGEMENTS

Your directors would like to express their appreciation of the Co-operation and assistance received from the Shareholders, Bankers and other business constituents during the year under review

BRIJSHYAM INFRATECH PVT. LTD.

  
Director

(Abhisek Shaw)  
Director  
DIN:03434512

For and behalf of the board  
Brijshyam Infratech Private Limited

BRIJSHYAM INFRATECH PVT. LTD.

  
Director

(Durga Shaw)  
Director  
DIN: 08861354

Place: Kolkata

Date: 7<sup>th</sup> Day of September, 2022

BRIJSHYAM INFRATECH PRIVATE LIMITED  
1/A A.M. GHOSH ROAD BUDGE BUDGE (M)  
KOLKATA-700137  
CIN:U45201WB2020PTC239417  
Balance Sheet As At 31.3.2022

(Amount in Rs.00)

Particulars	Note No.	2021-22	2020-21
<b>I. EQUITY AND LIABILITIES</b>			
1 Shareholders' Funds			
Share Capital	2	2,000.00	2,000.00
Reserves and Surplus	3	46.78	(54.60)
2 Non Current Liabilities			
(a) Long Term borrowings	4	1,000.00	1,000.00
3 Current Liabilities			
(a) Trade Payble	5		
(i) Total outstanding dues of micro enterprises and small enterprises			
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(b) Others Current Liabilities	6	35,178.00	50.00
<b>TOTAL</b>		<b>38,224.78</b>	<b>2,995.40</b>
<b>II. ASSETS</b>			
1 Non-Current Assets			
(a) Fixed assets	7		
Tangible Assets		-	-
Intangible Assets			
Non-Current Investments			
Security Deposit	8	-	-
2 Current Assets			
Inventories	9	-	-
Trade Receivable	10	-	-
Cash and cash Equivalents	11	10,764.78	2,495.40
Others Current Assets	12	27,460.00	500.00
<b>TOTAL</b>		<b>38,224.78</b>	<b>2,995.40</b>

Summary of Significant accounting policies  
The accompanying notes are an integral Part  
of the financial statements

1

For and on behalf of the Board

**BRIJSHYAM INFRATECH PVT. LTD.**

**BRIJSHYAM INFRATECH PVT. LTD.**

*[Signature]*  
Director

*[Signature]*  
Director

Director  
DIN:03434512

Director  
DIN:08861354

As per our report of even date

For STAG & ASSOCIATES

Chartered Accountants

FRNo. 328413E



*[Signature]*  
(Satish Kumar Agrawal)  
Proprietor

Place : Kolkata

Dated - 07.09.2022

Membership No. 303516  
UDIN: 22303516BBJWWU8267



BRIJSHYAM INFRATECH PRIVATE LIMITED  
1/A A.M. GHOSH ROAD BUDGE BUDGE (M)  
KOLKATA-700137  
CIN:U45201WB2020PTC239417  
STATEMENT OF PROFIT AND LOSS ACCOUNT  
FOR THE PERIOD 01.04.2021 TO 31.03.2022

(Amount in Rs.00)

SL.No	Particulars	Note No.	2021-22	2020-21
I.	<b>INCOME</b>			
	Revenue from Operation	13	1,000.00	-
	Others Income		-	-
II.	<b>Total Revenue</b>		<b>1,000.00</b>	<b>-</b>
III.	<b>Expenses:</b>			
	Cost of Material Purchased	14	750.00	-
	Chages in Inventories	15	-	-
	Employee Benefit Expenses	16	-	-
	Other expenses	17	78.62	54.60
	<b>Total expenses</b>		<b>828.62</b>	<b>54.60</b>
IV.	<b>Profit/(Loss) Before Tax</b>		<b>171.38</b>	<b>(54.60)</b>
V.	<b>Tax Expense:</b>			
	(1) Current Tax		70.00	-
	(2) Deferred Tax		-	-
VI.	<b>Profit/(Loss) for the period</b>		<b>101.38</b>	<b>(54.60)</b>
VII.	<b>Earnings per equity share:</b>			
	(1) Basic		0.04	(0.03)
	(2) Diluted		0.04	(0.03)

Summary of Significant accounting policy 1

The accompanying notes are an integral  
Part of the financial statements

For and on behalf of the Board

**BRIJSHYAM INFRATECH PVT. LTD.**

*Shubel Shetty*  
Director

Director  
DIN:03434512

**BRIJSHYAM INFRATECH PVT. LTD.**

*Junga Shaw*  
Director

Director  
DIN:08861354

As per our report of even date



Place : Kolkata  
Dated - 07.09.2022

For STAG & Associates  
Chartered Accountants  
FRNo. 328413E

*Sagrwal*  
(Satsih Kumar Agrawal)  
Proprietor  
Membership No. 303516  
UDIN:22303516BBJWWU8267

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **ACCOUNTING CONVENTION**

The financial statements have been prepared on an accrual basis and under historical cost convention and in compliance, in all material aspects, with the applicable accounting principles in India, the applicable accounting standards.

### **REVENUE RECOGNITION**

Revenue are recognized and accounted on accrual basis. Revenue from the sale of goods is recognized upon passes of title to the customer, which generally coincides with their delivery.

### **INVENTORY**

Stocks of stores, spare parts, consumables, and other inventory items are valued at cost.

### **FOREIGN CURRENCIES**

No transaction made in foreign currency. Revenue and expenses are translated at average rates of exchange prevailing during the year. Gains and losses on foreign currency transactions are included in other expenses.

### **INVESTMENTS OF EARMARKED FUNDS INTEREST INCOME ACCRUED ON SUCH INVESTMENTS:**

To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved securities, debentures and bonds or deposited for fixed terms with banks, leaving the balance in current bank accounts. Interest received, accrued and due and accrued but not due on such investments, are added to the respective funds and not treated as income of the council.

### **INCOME TAXES**

Income tax expense not reported in tax returns and financial statements in the above line. The tax effect of this difference is reported as deferred income taxes.

### **RE-CLASSIFICATIONS**

The Company changed the way it reports revenue and costs associated with product. Direct costs of these activities are classified as cost of revenue and reclassify in compare of Prior financial statements have been reclassified for consistent presentation. Certain other reclassifications have also been made for consistent presentation.





2	Share Capital	2021-22	2020-21
		Rs.	Rs.
(A)	<b>Authorized</b>		
	1,00,000 Equity Shares of Rs.10 each	10,000.00	10,000.00
		10,000.00	10,000.00
	<b>Issued, Subscribed &amp; fully Paid up</b>		
20,000 Equity Shares of Rs. 10 each fully paidup	2,000.00	2,000.00	
	<b>Total</b>	2,000.00	2,000.00

(B) Reconciliation of the number of equity shares outstanding at the beginning and at the end of the reporting period are as given below:

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	No.	Amt.	No.	Amt.
Number of shares outstanding at the	200	2000	200	2000
Add: Shares issued during the period	-	-	-	-
Number of shares outstanding at the end	200	2000	200	2000

(c) Rights, Preferences and restrictions attached to Shares	
The company has one class of equity share having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. The dividend if any proposed by the Board of Directors is subject to the approval of shareholders in the ensuing Annual General Meeting, except in liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amount, in proportion to their shareholding.	

(D) The details of Equity Shareholders holding more than 5% shares:-

Name Of Shareholders	2021-22		2020-21	
	Share	%	Share	%
ABHISHEK SHAW	100	50	100	50
DURGA SHAW	100	50	100	50

(E) Shares of the company held by Promoters

Particulars	As at 31 March, 2022		As at 31 March, 2021		% Change during the year (*)
	No. of Shares	% Held	No. of Shares	% Held	
Name of the Promoters					
ABHISHEK SHAW	100	50%	100	50%	-
DURGA SHAW	100	50%	100	50%	-

(\*) Percentage changed during the year has been computed basis the number of shares at the beginning of the year

(F) In the period of five years immediately preceding March 31, 2022, the Company has neither issued bonus shares, bought back any equity shares nor has allotted any equity shares as fully paid up without payment being received in cash.

(G) There are no shares reserved for issue under options and contracts or commitments for the sale of shares or disinvestment

3	Reserves & Surplus	2021-22	2020-21
		Rs.	Rs.
	<b>Surplus in statement of profit &amp; loss</b>		
	<b>Opening Balances</b>	(54.60)	-
	For the current year	101.38	(54.60)
		46.78	(54.60)

4	Long Term Borrowings	2021-22	2020-21
		Rs.	Rs.
	<b>Loan From Directors &amp; Relatives</b>		
	From Directors & Relatives	1,000.00	1,000.00
		1,000.00	1,000.00

5	Trade Payble	2021-22	2020-21
		Rs.	Rs.
	<b>Sundry Creditors</b>		
	Outstanding More Than one Year	-	-
	Others	-	-
		-	-



Trade Payble Schedule	2021-22	2020-21
	Rs.	Rs.
Dues to Micro, Small and Medium Enterprises	-	-
Dues to Others	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Trade payables ageing schedule As at March 31, 2022

Particular	MSME	Others	Disputed dues - MSME	Disputed dues - Others	Total
(i) Not Due					
(ii) Outstanding for following periods from					
Less than 1 Year		-	-	-	-
1 - 2 years					
2 - 3 years					
More than 3 years					
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Trade payables ageing schedule As at March 31, 2021

Particular	MSME	Others	Disputed dues - MSME	Disputed dues - Others	Total
(i) Not Due					
(ii) Outstanding for following periods from					
Less than 1 Year		-			
1 - 2 years					
2 - 3 years					
More than 3 years					
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

6	Others Current Liabilities	2021-22	2020-21
		Rs.	Rs.
	Advances from Customers	35,000.00	-
	Auditor Fees	100.00	50.00
	Others Outstanding Liability	78.00	-
	<b>Total</b>	<b>35,178.00</b>	<b>50.00</b>

7	Fixed Assets	2021-22	2020-21
		Rs.	Rs.
		-	-
		-	-
		-	-

8	Non-current Investment	2021-22	2020-21
		Rs.	Rs.
		-	-
		-	-

9	Inventories	2021-22	2020-21
		Rs.	Rs.
	Inventories	-	-
		-	-

Schedule of Inventories

Inventories	2021-22	2020-21
	Rs.	Rs.
Stock in Trade	-	-
	-	-





10	Trade Receivables	2021-22	2020-21
		Rs.	Rs.
	Trade Receivable Considered Unsecured	-	-
	Trade Receivable Considered Secured	-	-
		-	-

Trade receivable ageing schedule As at March 31, 2022

Particulars	Undisputed Trade receivables - considered good	Receivable	Disputed Trade Receivables considered good	Disputed Trade Receivables considered doubtful	Total
(i) Not Due					
(ii) Outstanding for following periods from due date of payment					
Less than 6 Months	-				-
6 months- 1 year	-				-
1 - 2 year	-				-
2 - 3 year	-				-
More than 3 year	-				-
<b>TOTAL</b>	-	-	-	-	-

Trade receivable ageing schedule As at March 31, 2021

Particulars	Undisputed Trade receivables - considered good	Receivable	Disputed Trade Receivables considered good	Disputed Trade Receivables considered doubtful	Total
(i) Not Due					
(ii) Outstanding for following periods from due date of payment					
Less than 6 Months	-				-
6 months- 1 year	-				-
1 - 2 year	-				-
2 - 3 year	-				-
More than 3 year	-				-
<b>TOTAL</b>	-	0.00	0.00	0.00	-

11	Cash and cash equivalents	2021-22	2020-21
		Rs.	Rs.
	A. Balances with Bank		
	In Current Account	10,764.78	2,495.40
	B. Cash on Hand	-	-
		10,764.78	2,495.40

12	Short Term Loan & Advances	2021-22	2020-21
		Rs.	Rs.
	Advances to Landlord	7,960.00	-
	Advances to Party	19,500.00	500.00
		27,460.00	500.00



13	Revenue from Operation	2021-22	2020-21
		Rs.	Rs.
	Sales of Products	1,000.00	-
	<u>Details of Product Sold</u>		
	Building Materials		
		1,000.00	-

14	Purchases of Manufacture & Traded Goods	2021-22	2020-21
		Rs.	Rs.
	Purchases of Materials	750.00	-
	<u>Details of Purchase of Material</u>		
	Building Materials	-	-
		750.00	-

15	Changes in Inventory	2021-22	2020-21
		Rs.	Rs.
	Opening Materials	-	-
	Less: Closing Stock	-	-
		-	-
		-	-

16	Employee Benefit Exp.	2021-22	2020-21
		Rs.	Rs.
	Salary Of Staffs	-	-
		-	-

17	Others Expenses	2021-22	2020-21
	Audit Fees	50.00	50.00
	ROC Filing Fees	8.00	-
	Others Exp	10.00	-
	Bank Charges	10.62	4.60
		78.62	54.60

18	Other Notes	2021-22	2020-21
	1. Value of Imports on C.I.F. Basis	NIL	NIL
	2. Expenditure in Foreign Currency	NIL	NIL
	3. Remittance in Foreign Exchange	NIL	NIL
	4. Earnings in Foreign Exchange	NIL	NIL

19	Earnings Per Share	2021-22	2020-21
	Profit/(Loss) after Tax	101.38	(54.60)
	Number of Equity Shares	2000	2000
	Basic EPS	0.05	(0.03)





20	Related Parties Disclosures	2021-22	2020-21
	Purchases from KMP Interested company		-
	Loan/Advance taken from KMP & KMP interested Parties	1,000.00	1,000.00
	Loan/Advance repaid to KMP & KMP interested Parties	-	-
	Salary to Directors	-	-
	Related Parties from which transactions were made	Services	-
	KMP & KMP interested parties	-	-
	Samarth Infratech	19,000.00	-
	Durga Shaw	-	-
	Abhishek Shaw	-	-

BRIJSHYAM INFRATECH PVT. LTD.

*Abhishek Shaw*  
Director

Director  
DIN: 03434512

BRIJSHYAM INFRATECH PVT. LTD.

*Durga Shaw*  
Director

Director  
DIN: 08861354



RATIOS			CURRENT		PREVIOUS		Current Period	Previous Period	Variance	Reason for Variance
Ratio	Numerator	Denominator	Numerator	Denominator	Numerator	Denominator				
Current Ratio	Current Assets	Current Liabilities	38224.78	35178	2895.40	50.00	1.09	59.91	-98%	
Debt-Equity Ratio	Total Debt (Non-current borrowings + Current Borrowings)	Shareholder's Equity	1000.00	2046.78	1000.00	1945.40	0.49	0.51	-5%	
Debt Service Coverage Ratio	Net profit after taxes + Exception items + Non-cash operating expenses (depreciation) + Finance costs + Other adjustments (loss on sale of PPE)	Interest payments+ Long-term Principal Repayment+ Lease Payments	101.38	0.00	-54.60	0.00	0.00	0.00	0%	
Return on Equity Ratio	Net Profit after taxes	Average Shareholder's Equity	101.38	2000.00	-54.60	2000.00	0.05	-0.03	-286%	
Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	1000	0.09	0.00	0	0.00	0.00	0%	
Trade Receivable Turnover Ratio	Total Revenue from Operations - Sale of Product	Average Trade Receivables	1000.00	0.00	0.00	0.00	0.00	0.00	0%	
Trade Payables Turnover Ratio	Total expenses - Depreciation - Finance Cost - Employee Benefit Expense - Loss on sale/discard of Asset - CSR Expenditure - Bank Charges - Advance/ Bad Debt written off	Average Trade Payable	78.62	0.00	54.60	0	0.00	0.00	0%	
Net Capital Turnover Ratio	Total Revenue from Operations	Working Capital	1000.00	35178.00	0	50.00	0.03	0.00	0%	
Net Profit Ratio	Net Profit after taxes	Total Revenue from Operations	101.38	1000.00	-54.60	0.00	0.10	0.00	0%	
Return on Capital Employed	Earnings before interest and taxes (Loss before taxes + Finance costs)	Capital employed (Tangible Net worth + Non Current borrowings + Deferred Liability)	101.38	2046.78	-54.60	1945.40	0.05	-0.03	-276%	
Return on Investment										

#### OTHER STATUTORY INFORMATION

- (a) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (b) The Company has not been declared a wilful defaulter by any bank or financial institution or other lenders.
- (c) The Company do not have any transactions with companies struck off.
- (d) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (e) The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act,
- (f) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (g) The Company has made an internal assessment of the recoverability and carrying values of its assets comprising of property plant and equipment, investment property and other current and non-current assets and on the basis of such evaluation, has concluded that no material adjustments are required in the current financial statements.
- (h) Previous years figure have been regrouped/rearranged wherever necessary.
- (i) All figures are in Rupees Hundreds unless other wise stated.
- (j) Current ration decreases due to advances taken from custome more than advances given.
- (k) Return on equity ratio decreases due to profit incurred during the year
- (l) Return on Capital employed decreases due to profit incurred during the year.

