

Moon Rakers Construction Pvt Ltd
Balance Sheet as at 31 March 2023

(Rs in '00)

Particulars	Note	31 March 2023	31 March 2022
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	26,395	26,395
(b) Reserves and Surplus	4	1,127,608	1,037,187
Total		1,154,003	1,063,582
(2) Non-current liabilities			
(a) Long-term Borrowings	5	31,046	18,519
(b) Deferred Tax Liabilities (net)	6	-	-
Total		31,046	18,519
(3) Current liabilities			
(a) Short-term Borrowings	7	921,963	214
(b) Trade Payables	8		
- Due to Micro and Small Enterprises		-	-
- Due to Others		25,308	29,964
(c) Other Current Liabilities	9	228,001	332,782
(d) Short-term Provisions	10	1,810	21,720
Total		1,177,082	384,680
Total Equity and Liabilities		2,362,131	1,466,781
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	11	44,462	22,157
(b) Non-current Investments	12	425,711	382,708
(c) Deferred Tax Assets (net)		842	478
(d) Long term Loans and Advances	13	59,051	28,181
(e) Other Non-current Assets	14	200,800	200,182
Total		730,866	633,706
(2) Current assets			
(a) Current Investments	15	1,068,951	5,000
(b) Inventories	16	120,148	181,487
(c) Trade Receivables	17	5,300	6,471
(d) Cash and cash equivalents	18	1,550	250,076
(e) Short-term Loans and Advances	19	435,192	389,246
(f) Other Current Assets	20	124	795
Total		1,631,265	833,075
Total Assets		2,362,131	1,466,781

See accompanying notes to the financial statements

As per our report of even date
For J JAIN & COMPANY
Chartered Accountants
Firm's Registration No. 310064E



CA Sanjay Jain
Partner
Membership No. 58159
UDIN: 23058159BGYIMK5518
Place: Kolkata
Date: 9 September 2023

MOON RAKER CONSTRUCTION PVT. LTD.

Director

Harsh Vardhan Kajaria
Director
460345

For and on behalf of the Board of
Moon Rakers Construction Pvt Ltd

MOON RAKER CONSTRUCTION PVT. LTD.

Director

Pawan Kumar Kajaria
Director
465575

Moan Rakers Construction Pvt Ltd
Statement of Profit and loss for the year ended 31 March 2023

(Rs in '00)

Particulars	Note	31 March 2023	31 March 2022
Revenue from Operations	21	313,911	799,792
Other Income	22	22,314	37,467
Total Income		336,225	837,259
Expenses			
Construction Expenses	23	6,286	62,383
Change in Inventories of work in progress and finished goods	24	50,782	426,732
Employee Benefit Expenses	25	30,666	35,383
Finance Costs	26	64,257	221
Depreciation and Amortization Expenses	27	3,311	2,687
Other Expenses	28	74,304	101,267
Total expenses		229,606	628,673
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		106,619	208,586
Exceptional Item	29	317	-
Profit/(Loss) before Extraordinary Item and Tax		106,302	208,586
Prior Period Item		(180)	-
Extraordinary Item		-	-
Profit/(Loss) before Tax		106,482	208,586
Tax Expenses	30		
- Current Tax		16,426	44,512
- Deferred Tax		(365)	(287)
Profit/(Loss) after Tax		90,421	164,361
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	31	34.26	62.27
-Diluted (In Rs)	31	34.26	62.27

See accompanying notes to the financial statements

As per our report of even date

For J JAIN & COMPANY

Chartered Accountants

Firm's Registration No. 310064E

Sanjay Jain



CA Sanjay Jain

Partner

Membership No. 58159

UDIN: 23058159BGYIMK5518

Place: Kolkata

Date: 9 September 2023

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