



Independent Auditor's Report

To the Members of
M/s SHANTIDOOT INFRA SERVICES LIMITED

1. Report on the Financial Statements

We have audited the accompanying financial statements of M/s. SHANTIDOOT INFRA SERVICES LIMITED ("the Company"), which comprises the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss and statement of cash flows for year ended on 31st March, 2022, and a summary of significant accounting policies and other explanatory information.

2. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the company as at March 31, 2022, the profit and total income, changes in equity and its cash flows for the year ended on that date.

3. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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.

4. Management's Responsibility for the Standalone Financial Statements

Management is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation of these financial statements that give a true and fair view of the financial position, 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

5. Auditor's Responsibility for the Audit of the Financial Statements

Our objective is 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 on these financial statements.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

6. Report on Other Legal and Regulatory Requirements

6.1 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, we give in the "Annexure A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

6.2 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 purpose 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;





The Balance Sheet, Statement of Profit and Loss and cash flow statement dealt with by this Report are in agreement with the books of account:

- c) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under the Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.
- d) On the basis of written representations received from the directors as on March 31, 2022, and 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;
- e) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure B", and
- f) With respect to the other matters to be included in the Auditor's 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 litigations which would impact its financial position;
 - (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.
- g) with respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and according to the information and explanations given to us, the company has paid remuneration to its directors during the current year in compliance with section 197(16) of the Act.

Date: 11.07.2022
Place: Kolkata

For Gupta Agarwal & Associates
Chartered Accountants
FRN: 329001E

J.S Gupta
(Partner)
Membership No.: 059535
UDIN: 22059535ANFNNO8207





"Annexure A" to the Independent Auditor's Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of report of even date to the standalone financial statements of the company for the year ended March 31, 2022; we report that:

1. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS [Clause 3(i)]:

- (a) The company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipment.
- (b) The company is maintaining proper records showing full particulars of intangible assets.
- (c) As explained to us, these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
- (d) The title deeds of immovable properties are held in the name of the company.
- (e) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (f) 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.

2. INVENTORY [Clause 3(ii)]

- a According to the information and explanations given to us, the physical verification of inventory has been conducted at reasonable intervals by the management and in our opinion, the coverage and procedure of such verification by the management is appropriate; and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed.
- b At any point of time of the year, the Company has not been 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; and hence this clause is not applicable.

3. LOAN GIVEN BY COMPANY [Clause 3(iii)]

The company has 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 during the year.

The company has provided loans or provided advances in the nature of loans to any other entity during the year.

The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates - NIL.

The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates are as follows:





Amount during the year: Nil

Outstanding as on 31.03.2022: Rs. 17.18 lakhs

The investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

In respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has not been stipulated.

If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest- The schedule of repayment of principal and payment of interest has not been stipulated.

There is no loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties

The Company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment:

	(Rs. In Lakhs)		
	All Parties	Promoters (Including Directors)	Related Parties
Aggregate amount of loans/ advances in nature of loans- - Repayable on demand (A)	17.18	--	--
Aggregate amount of loans/ advances in nature of loans- - Agreement does not specify any terms or period of repayment (B)	Nil	Nil	
Total (A+B)	17.18	-	--
Percentage of loans/ advances in nature of loans to the total loans	100 %	-	--

4. LOAN TO DIRECTORS AND INVESTMENT BY COMPANY [Clause 3(iv)]

In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

5. DEPOSITS [Clause 3(v)]

According to the information and explanation given to us the company has not accepted deposits from the public during the financial year under audit. Accordingly, the paragraph 3(v) of the order is not applicable to the company and hence not commented upon.





6. COST RECORDS [Clause 3(vi)]

As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

7. STATUTORY DUES [Clause 3(vii)]

(a) The company is regular in depositing undisputed statutory dues including 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. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2022 for a period of more than six months from the date on when they become payable.

(b) According to the information and explanations given to us there are no dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax which have not been deposited on account of any dispute.

8. SURRENDERED OR DISCLOSED AS INCOME [Clause 3(viii)]

There are no such transactions which are not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

9. REPAYMENT DUES [Clause 3(ix)]

In our opinion and according to information and explanations given to us, the company has not defaulted in the repayment of loans or borrowings to financial institutions, banks and government. The company has not issued any debentures.

The company is not a declared willful defaulter by any bank or financial institution or other lender.

The company has not taken any term loan and hence this clause related to utilization of term loan is not applicable to the company.

The company has not taken any short-term loan and hence this clause related to utilization of short-term loan is not applicable to the company.

The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

10. UTILISATION OF INITIAL AND FURTHER PUBLIC OFFER [Clause 3(x)]

In our opinion and according to information and explanations given to us, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) for the financial year ended on 31st March, 2022.

The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.





11. FRAUD AND WHISTLE-BLOWER COMPLAINTS [CLAUSE 3(xi)]

To the best of our knowledge and according to the information and explanations given to us, no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.

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.

Whistle-blower complaints have not been received during the year by the Company.

12. NIDHI COMPANY [Clause 3(xii)]

In our opinion and according to information and explanations given to us, clause (xii) of para 3 to Companies (Auditor's Report) Order, 2020 w.r.t. Nidhi Company is not applicable to company. Accordingly, the paragraph 3(xii) of the order is not applicable to the company and hence not commented upon.

13. RELATED PARTY TRANSACTION [Clause 3(xiii)]

In our opinion and according to information and explanations given to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

14. INTERNAT AUDIT: [CLAUSE 3(xiv)]

The company does not have an internal audit system commensurate with the size and nature of its business.

15. NON CASH TRANSACTION [Clause 3(xv)]

In our opinion and according to information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the paragraph 3(xv) of the order is not applicable to the company and hence not commented upon.

16. REGISTER WITH RBI ACT, 1934 [Clause 3(xvi)]

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the paragraph 3(xvi) of the order is not applicable to the company.

The Company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

The Company is not a Core Investment Company (CIC) as defined under the Regulations by the Reserve Bank of India.

17. CASH LOSSES [Clause 3(xvii)]

The Company has not incurred cash losses in the Financial Year 2021-22 and in the immediately preceding financial year.

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18. RESIGNATION OF STATUTORY AUDITORS [Clause 3(xviii)] **CHARTERED ACCOUNTANTS**

M/s. Arvind Arpan & Associates, Chartered Accountants has resigned from the post of the statutory auditors during the period under review.

19. MATERIAL UNCERTAINTY ON MEETING LIABILITIES [Clause 3(xix)]

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

20. TRANSFER TO FUND SPECIFIED UNDER SCHEDULE VII OF COMPANIES ACT, 2013 [Clause 3(xx)]

The provision relating to transfer to fund specified under schedule vii of the Companies Act, 2013 is not applicable to the company.

21. ADVERSE REMARKS IN CONSOLIDATED FINANCIAL STATEMENTS [Clause 3(xxi)]

The company is not required to prepare consolidated financial statements for the period under review, accordingly, the paragraph 3(xxi) of the order is not applicable to the company.

Date: 11.07.2022
Place: Kolkata

For Gupta Agarwal & Associates
Chartered Accountants
FRN: 329001E

J.S Gupta
(Partner)
Membership No.: 059535
UDIN: 22059535ANFNNO8207





"Annexure B" to the Independent Auditor's Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of M/s. **SHANTIDOOT INFRA SERVICES LIMITED** ("the Company") as of March 31, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.





Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI).

Date: 11.07.2022
Place: Kolkata

For Gupta Agarwal & Associates
Chartered Accountants
FRN: 329001E

J.S Gupta
(Partner)
Membership No.: 059535
UDIN: 22059535ANFNNO8207



SHANTIDOOT INFRA SERVICES LIMITED
(Formerly known as SHANTIDOOT INFRA SERVICES PRIVATE LIMITED)

CIN: U93000BR2019PLC041303
BALANCE SHEET AS ON 31.03.2022

(Rs. in Lakhs)

Particulars	Note No.	As at 31.03.2022	As at 31.03.2021
I. EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share Capital	2	5.00	5.00
(b) Reserves and Surplus	3	151.75	11.91
2 Non-Current liabilities			
(a) Long-term Borrowings	4	54.57	75.64
(b) Deferred Tax Liabilities (Net)	5	-	1.85
3 Current Liabilities			
(a) Short-term Borrowings	6	11.07	10.24
(b) Trade Payables	7	-	-
i) Total Outstanding dues of Micro and Small Enterprises		-	-
ii) Total Outstanding dues of Trade Payables Other than Micro and Small Enterprises		35.73	48.45
(c) Other Current Liabilities	8	60.02	33.48
(d) Short-term Provisions	9	56.27	1.78
TOTAL		374.40	188.35
II. ASSETS			
1 Non-current Assets			
(a) Property, Plant & Equipment & Intangible Assets	10		
(i) Property, Plant & Equipment		80.21	115.46
(ii) Intangible Assets		-	-
(ii) Capital Work-in-progress		-	-
(b) Deferred Tax Assets (Net)	5	3.34	-
(c) Other Non-Current Assets	11	0.60	0.90
2 Current Assets			
(a) Inventories	12	139.05	6.25
(b) Trade Receivables	13	8.37	-
(c) Cash and Cash Equivalents	14	37.57	11.56
(d) Short Term Loans & Advances	15	48.10	34.12
(e) Other Current Assets	16	57.17	20.06
TOTAL		374.40	188.35

The accompanying notes 1 (1.1 to 1.22) are integral part of financial statements
As per our report of even date

For. GUPTA AGARWAL & ASSOCIATES
Chartered Accountants
FRN: 329001E

JAY SHANKER GUPTA
(Partner)
Membership No. 059535



Place: Kolkata

Date: 11/07/2022

For & on Behalf of Board of Directors

SHANTIDOOT INFRA SERVICES LIMITED
TRIPURARI LAL
Director
DIN: 08385623

SHANTIDOOT INFRA SERVICES LIMITED
AVIJEET KUMAR
Managing Director
DIN: 05168425

Anshu Anshuman
CS Anshu Anshuman
Company secretary
Membership No:65515

Place: Patna

Date: 09/07/2022

SHANTIDOOT INFRA SERVICES LIMITED
(Formerly known as SHANTIDOOT INFRA SERVICES PRIVATE LIMITED)

CIN: U93000BR2019PLC041303
STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31.03.2022

(Rs. in Lakhs)

Particulars	Note No.	For the year ended 31.03.2022	For the year ended 31.03.2021
Revenue from operations	17	761.25	415.49
Other income	18	0.88	0.32
Total Income		762.13	415.81
Expenses:			
Cost of Materials Consumed	19	477.25	369.57
Employee Benefit Expenses	20	13.66	9.36
Finance Cost	21	4.62	0.09
Depreciation and Amortization Expenses	22	36.64	2.29
Other Expenses	23	38.61	22.95
Total Expenses		570.77	404.26
Profit before Exceptional Items		191.36	11.55
Exceptional Items		-	-
Profit/(Loss) before Tax		191.36	11.55
Tax Expenses:			
Current Tax		56.27	1.78
Mat Credit Entitlement (For F.Y. 2020-21)		0.61	-
Earlier years tax		1.06	-
Deferred Tax		5.19	1.85
Profit/(Loss) for the year		139.83	7.92
Earnings per equity share:			
Basic (in Rs.)	1.15	279.67	15.83
Diluted (in Rs.)	1.15	279.67	15.83

The accompanying notes 1 (1.1 to 1.22) are integral part of financial statements
As per our report of even date

For. GUPTA AGARWAL & ASSOCIATES
Chartered Accountants
FRN: 329001E

JAY SHANKER GUPTA
(Partner)
Membership No. 059535



Place: Kolkata
Date: 11/07/2022

For & on Behalf of Board of Directors

TRIPURARI LAL
Director
DIN: 08385623

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Managing Director
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Company secretary
Membership No:65515

Place: Patna
Date: 09/07/2022

SHANTIDOOT INFRA SERVICES LIMITED

DIRECTOR

SHANTIDOOT INFRA SERVICES LIMITED

DIRECTOR

SHANTIDOOT INFRA SERVICES LIMITED
(Formerly known as SHANTIDOOT INFRA SERVICES PRIVATE LIMITED)

CIN: U93000BR2019PLC041303

CASH FLOW STATEMENT AS ON 31.03.2022

(Rs. in Lakhs)

Particulars	For the Year ended 31st March, 2022	For the Year ended 31st March, 2021
A CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax	191.36	11.55
Adjustments of:		
Depreciation	36.64	2.29
Finance Cost	4.62	-
Adjustment of Bank Charges	-	(0.02)
License fees w/off	0.30	0.30
Preliminary expenses w/off	0.12	0.04
Interest Income	(0.83)	(0.32)
Operating Profit before Working Capital Charges	232.20	13.84
Adjusted for:		
Inventories	(132.80)	(0.87)
Trade receivables	(8.37)	13.49
Short Term Loans & Advances	(13.98)	(7.92)
Other Current Assets	(38.40)	(10.02)
Trade Payable	(12.71)	42.61
Other Current Liabilities	26.54	0.93
Cash Generated From Operations	52.48	52.06
Payment of Income Tax (Net of Refund)	(1.06)	-
Net cash generated/ (used in) from operating activities	51.42	52.06
B CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant & Equipment and Intangible assets	(1.38)	(117.75)
Interest Income	0.83	0.32
Net Cash used in Investing Activities (B)	(0.55)	(117.43)
C CASH FLOW FROM FINANCING ACTIVITIES:		
Finance Cost	(4.62)	-
Movement of Long Term Borrowings	(21.07)	55.76
Movement Short term borrowings	0.83	10.24
Net Cash used in Financing Activities (C)	(24.86)	66.00
Net Increase/(Decrease) in Cash and Cash Equivalents	26.01	0.63
Cash and Cash Equivalents at the beginning of the year	11.56	10.93
Cash and Cash Equivalents at the end of the year	37.57	11.56

Note:-

1. Components of Cash & Cash Equivalent

Particulars	As at 31.03.2022	As at 31.03.2021
a. Balances with banks		
- Current Accounts	34.16	8.78
b. Cash in hand (As certified by the management)	3.41	2.79
Total	37.57	11.56

2. The above cash flow statement has been prepared under the indirect method set out in AS-3 issued by the Institute of Chartered Accountants of India.

3. Figures in Brackets represents outflow.

The accompanying notes 1 (1.1 to 1.22) are integral part of financial statements

As per our report of even date

For, GUPTA AGARWAL & ASSOCIATES
Chartered Accountants
FRN: 329001E

JAY SHANKER GUPTA
(Partner)
Membership No. 059535



Place: Kolkata

Date: 11/07/2022

For & on Behalf of Board of Directors

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Company secretary
Membership No:65515

Place: Patna

Date: 09/07/2022

SHANTIDOOT INFRA SERVICES LIMITED
(Formerly known as SHANTIDOOT INFRA SERVICES PRIVATE LIMITED)

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

- (a) The financial statements are prepared in accordance with Generally Accepted Accounting Principles (Indian GAAP) under the historical cost convention on accrual basis and on principles of going concern. The accounting policies are consistently applied by the Company.
- (b) The financial statements are prepared to comply in all material respects with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and provisions of Companies Act, 2013.
- (c) The preparation of the financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between the actual results and estimates are recognized in the period in which the results are known / materialize.

1.2 Revenue Recognition

- (a) Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured in accordance with AS-7.
- (b) Sales are recognized on accrual basis, and only after transfer of goods or services to the customer.
- (c) Dividend on Investments are recognized on receipt basis.
- (d) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

1.3 Property, Plant & Equipment and Intangible Assets & Depreciation

- (a) Fixed Assets are stated at Cost less accumulated depreciation. The Company has capitalized all cost relating to the acquisition and installation of Fixed Assets.
- (b) Depreciation is provided on Fixed Assets on Written down value Method on the basis of Useful Life as prescribed under Part C of Schedule - II of the Companies Act, 2013.
- (c) Cost of the fixed assets not ready for their intended use at the Balance Sheet date together with all related expenses are shown as Capital Work-in-Progress.

1.4 Impairment of Assets

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's net selling price and value in use, which is determined by the present value of the estimated future cash flows.

1.5 Investments

Investments classified as long-term investments are stated at cost. Provision is made to recognize any diminution other than temporary in the value of such investments. Current investments are carried at lower of cost and fair value.

1.6 Inventories

Inventories consisting of Raw Materials and W-I-P are valued at lower of cost and net realizable value.

1.7 Employee Benefits

Provision for leave encashment is made on cash basis.



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1.8 Borrowing Costs

- (a) Borrowing costs that are directly attributable to the acquisition of qualifying assets are capitalized for the period until the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes substantial period of time to get ready for its intended use.
- (b) Other Borrowing costs are recognized as expense in the period in which they are incurred.

1.9 Taxes on Income

Tax expense comprises of current tax and deferred tax.

Current income tax is measured at the amount expected to be paid to the tax authorities, computed in accordance with the applicable tax rates and tax laws.

Deferred Tax arising on account of "timing differences" and which are capable of reversal in one or more subsequent periods is recognized, using the tax rates and tax laws that are enacted or substantively enacted. Deferred tax asset is recognized only to the extent there is reasonable certainty with respect to reversal of the same in future years as a matter of prudence.

1.10 Earnings per Share (EPS)

- (a) Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.
- (b) For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

1.11 Prior Period Items

Prior Period and Extraordinary items and Changes in Accounting Policies having material impact on the financial affairs of the Company are disclosed in financial statements.

1.12 Provisions / Contingencies

- (a) Provision involving substantial degree of estimation in measurements is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.
- (b) Contingent Liabilities are shown by way of notes to the Accounts in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered not probable.
- (c) A Contingent Asset is not recognized in the Accounts.

1.13 Segment Reporting

A. Business Segments:

Based on the guiding principles given in Accounting Standard 17 (AS - 17) on Segment Reporting, issued by ICAI, the Company has only one reportable Business Segment, which is Construction contract and Works contract. Accordingly, the figures appearing in these financial statements relate to the Company's single Business Segment.

B. Geographical Segments:

The Company activities / operations are confined to India and as such there is only one geographical segment. Accordingly, the figures appearing in these financial statements relate to the Company's single geographical segment.



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NOTES TO FINANCIAL STATEMENTS AS ON 31.03.2022

**NOTE 2
SHARE CAPITAL**

Particulars	(Rs. In Lakhs)	
	As at 31.03.2022 Amount in Lakhs.	As at 31.03.2021 Amount in Lakhs.
Authorised		
10,000 Equity Shares of Rs.100/- each	10.00	10.00
100,000 Equity Shares of Rs.10/- each	-	-
Issued, Subscribed & Fully Paid-up		
5,000 Equity Shares of Rs.100/- each fully paidup	5.00	5.00
50,000 Equity Shares of Rs.10/- each fully paidup	-	-
Total	5.00	5.00

NOTE 2A : Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31.03.2022	As at 31.03.2021
Shares outstanding at the beginning of the year	5,000	5,000
Shares Issued during the year	-	-
No. of Shares increase after split during the year	45,000	-
Shares outstanding at the end of the year	50,000	5,000

NOTE 2B: Tern/rights attached to equity shares:

The Company has only one class of equity shares having a par value of Rs10 per share. The company has sub divided its equity shares from face value of Rs. 100/- each to face value of Rs 10/- each vide resolution passed in members meeting dated 23rd March, 2022 which has been approved by MCA on 04th May, 2022. Holder of each equity share is entitled to one vote. The Company declares and pays dividends in Indian Rupees. The dividend proposed by the board of directors is subject to the approval of shareholders at the ensuing Annual General Meeting.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution to equity shareholders will be in proportion to the number of equity shares held by the shareholders.

NOTE 2C : Shares held by promoters at the end of the period

Sl. No.	Promoter Name	As on 31.03.22		As on 31.03.21		% Change during the period
		No. of Shares	% of total shares	No. of Shares	% of total shares	
1	Tripurari Lal	50	0.10%	500	10.00%	-99.00%
2	Brajesh Ranjan Vyas	50	0.10%	500	10.00%	-99.00%
3	Avijet Kumar	44,850	89.70%	4,000	80.00%	12.13%
4	Rajini Kumari Singh	2,500	5.00%	-	0.00%	100.00%
5	Sanidhya Gautam	2,450	4.90%	-	0.00%	100.00%
6	Priyamurti	50	0.10%	-	0.00%	100.00%
7	Navin Kumar	50	0.10%	-	0.00%	100.00%
	Total	50,000	100.00%	5,000	100.00%	

NOTE 2D : The details of Shareholders holding more than 5% shares:

Sl.No	Name of Shareholder	As at 31.03.2022		As at 31.03.2021	
		% of Holding	No. of Shares held	% of Holding	No. of Shares held
1	Tripurari Lal	50	0.10%	500	10.00%
2	Brajesh Ranjan Vyas	50	0.10%	500	10.00%
3	Avijet Kumar	44,850	89.70%	4,000	80.00%
4	Rajini Kumari Singh	2,500	5.00%	-	0.00%

NOTE 2E : Holding Company

Name of Company :	-
No. of Shares held :	-
% of Holding :	-



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NOTE 3			
RESERVE & SURPLUS			
(Rs. In Lakhs)			
Particulars	As at 31.03.2022	As at 31.03.2021	
a. Securities Premium			
Opening Balance	-	-	
Add : Securities premium credited on Share issue	-	-	
Closing Balance	-	-	
b. Surplus/(Deficit) in Statement of Profit & Loss			
Opening balance	11.91	4.01	
Add/(Less): Net Profit/(Net Loss) for the current year	139.83	7.92	
Less: Adjustment of bank balances	-	0.02	
Closing Balance	151.75	11.91	
Total	151.75	11.91	
NOTE 4			
LONG TERM BORROWINGS			
(Rs. In Lakhs)			
Particulars	As at 31.03.2022	As at 31.03.2021	
(i) SECURED LOANS			
Term Loan from Bank	49.76	60.00	
<i>(Secured against Hypothecation of Motor Car)</i>	49.76	60.00	
(ii) UNSECURED LOANS			
From Related parties			
Brajesh Ranjan Vyas	10.09	15.09	
Tripurari Lal	5.79	8.79	
Avijeet Kumar	-	2.00	
	15.88	25.88	
Total (i)+(ii)	65.04	85.88	
(iii) Less: Current Maturities of Long Term Debts (Refer Note No. 6)	(11.07)	(10.24)	
Total (i) + (ii) - (iii)	54.57	75.64	
Particulars	As at 31.03.2022 (Rs. In Lakhs)	As at 31.03.2021 (Rs. In Lakhs)	Repayment Details
Details of Secured Loans from Bank :-			
Secured Loan from ICICI Bank (Vehicle loan)	49.76	60.00	Repayable in 48 equated monthly installements of Rs. 1.20 Lakhs. Starting from - 5th April 2021, Ending on - 5th March 2036, ROI 7.60% p.a.



SHANTIDOOT INFRA SERVICES LIMITED
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NOTE 5

DEFERRED TAX LIABILITIES/(ASSETS) (NET)

(Rs. In Lakhs)

Particulars	As at 31.03.2022	As at 31.03.2021
Fixed assets: Impact of difference between tax depreciation and depreciation/ amortization charged for the financial reporting.	(3.34)	1.85
Unabsorbed Depreciation carried forward.	-	-
Expenses allowable on payment basis against taxable income in future years	-	-
Total	(3.34)	1.85

NOTE 6

SHORT TERM BORROWINGS

(Rs. In Lakhs)

Particulars	As at 31.03.2022	As at 31.03.2021
Secured		
Current Maturities of Long Term debt	11.07	10.24
Unsecured		
Repayable on demand		
From Others	-	-
Total	11.07	10.24

NOTE 7

TRADE PAYABLES

(Rs. In Lakhs)

Particulars	As at 31.03.2022	As at 31.03.2021
Micro, Small and Medium Enterprise	-	-
From Others	35.73	48.45
Total	35.73	48.45

PARTICULARS	Ageing Schedule of Trade Payable	
	As at 31.03.2022	As on 31.03.2021
Less than 1 year	1.63	48.45
1-2 yrs	34.11	-
2-3 yrs	-	-
More Than 3 yrs	-	-
Total	35.73	48.45



SHANTIDOOT INFRA SERVICES LIMITED
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NOTE 8

OTHER CURRENT LIABILITIES

(Rs. In Lakhs)

Particulars	As at 31.03.2022	As at 31.03.2021
Statutory Dues	17.53	1.73
Other Advances		
From Related Parties	-	-
From Others	-	-
Advance from Customers	31.01	21.15
Audit fees Payable	0.75	0.25
Directors remuneration payable	3.01	4.80
Expenses Payable	4.25	4.19
Interest Payable	0.32	-
Rent Payable	1.02	1.02
Salary Payable	1.63	0.33
Security money	0.50	-
Total	60.02	33.48

NOTE 9

SHORT TERM PROVISIONS

(Rs. In Lakhs)

Particulars	As at 31.03.2022	As at 31.03.2021
Provision for Income Tax	56.27	1.78
Total	56.27	1.78

NOTE 11

Other Non-Current Assets

(Rs. In Lakhs)

Particulars	As at 31.03.2022	As at 31.03.2021
Unamortised License amount		
Bihar Rajya Pul Nagar Nigam Ltd	0.40	0.60
Minor Water Resources Department	0.10	0.15
Water Resource Department	0.10	0.15
Total	0.60	0.90

NOTE 12

INVENTORIES

(Rs. In Lakhs)

Particulars	As at 31.03.2022	As at 31.03.2021
(As Valued & certified by the Management)		
Raw-materials	47.64	6.25
W-I-P	91.41	-
Total	139.05	6.25



SHANTIDOOT INFRA SERVICES LIMITED
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NOTE 13		
TRADE RECEIVABLES		
<i>(Rs. In Lakhs)</i>		
Particulars	As at 31.03.2022	As at 31.03.2021
Unsecured, considered good		
Trade Receivables	8.37	-
Total	8.37	-
Ageing Schedule of Trade Receivable		
PARTICULARS	As on 31.03.2021	
	As at 31.03.2022	As on 31.03.2021
Less than 6 months	-	-
6 months- 1 year	8.37	-
1-2 yrs	-	-
2-3 yrs	-	-
More Than 3 yrs	-	-
Total	8.37	-
NOTE 14		
CASH AND CASH EQUIVALENTS		
<i>(Rs. In Lakhs)</i>		
Particulars	As at 31.03.2022	As at 31.03.2021
a. Balances with banks		
- Current Accounts	34.16	8.78
b. Cash in hand (As certified by the management)	3.41	2.79
Total	37.57	11.56
NOTE 15		
SHORT TERM LOANS AND ADVANCES		
<i>(Rs. In Lakhs)</i>		
Particulars	As at 31.03.2022	As at 31.03.2021
(Unsecured, considered good)		
a. Loans		
To Related Parties	-	-
	-	-
(Recoverable in Cash or in Kind or value to be received)		
b. Advances		
Advance to Suppliers	30.92	16.95
Advance to Others	17.18	17.18
Advance to Related Parties	-	-
	48.10	34.12
Total	48.10	34.12
NOTE 16		
OTHER CURRENT ASSETS		
<i>(Rs. In Lakhs)</i>		
Particulars	As at 31.03.2022	As at 31.03.2021
EMD with MWRD	7.19	6.36
Security deposit for Kerua pond	1.77	0.76
Security deposit for Motiabigha pond	1.82	0.74
Advance Salary	0.70	0.12
Preliminary expenses	-	0.12
Prepaid expenses	0.48	-
Recoverable from Govt Authorities		
TDS & TCS	21.14	11.95
GST receivable	23.45	-
MAT Credit Entitlement	0.61	-
Total	57.17	20.06



SHANTIDOOT INFRA SERVICES LIMITED
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NOTE 17		
REVENUE FROM OPERATIONS		
<i>(Rs. In Lakhs)</i>		
Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
Sale of Services		
Works Contract Work	52.12	30.06
Construction contract work	708.64	385.43
Other Operating Revenue		
Recurring & Related to Business		
Discount received	0.50	-
Total	761.25	415.49
NOTE 18		
OTHER INCOME		
<i>(Rs. In Lakhs)</i>		
Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
Recurring & Not Related to Business		
Interest on Fixed deposit	0.83	0.32
Rounding off	-	0.00
Non- Recurring & Not Related to Business		
Interest on Income Tax refund	0.05	-
Total	0.88	0.32
NOTE 19		
COST OF MATERIALS CONSUMED		
<i>(Rs. In Lakhs)</i>		
Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
Opening Stock of Raw materials	6.25	5.39
Add: Purchases of Raw materials	425.43	190.82
Add: Direct expenses		
- Labour Charges	153.03	94.49
- Freight Inward Charges	5.89	4.06
- Other Direct expenses	25.70	81.06
	616.30	375.82
Less: Closing Stock of Raw Materials	47.64	6.25
Less: Closing Stock of W-I-P	91.41	-
Total	477.25	369.57
NOTE 20		
EMPLOYEES BENEFITS EXPENSE		
<i>(Rs. In Lakhs)</i>		
Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
Salaries & Wages	10.56	6.56
Directors Remuneration	2.83	2.40
Staff welfare expenses	0.25	0.40
Total	13.66	9.36



SHANTIDOOT INFRA SERVICES LIMITED
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NOTE 21		
FINANCE COST		
<i>(Rs. In Lakhs)</i>		
Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
Interest on Loan	4.54	-
Bank Charges	0.08	0.09
Total	4.62	0.09
NOTE 22		
DEPRECIATION & AMORTIZATION EXPENSES		
<i>(Rs. In Lakhs)</i>		
Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
Depreciation on Property, Plant & Equipment and Intangible assets	36.64	2.29
Total	36.64	2.29
NOTE 23		
OTHER EXPENSES		
<i>(Rs. In Lakhs)</i>		
Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
Audit Fees	0.75	0.25
Consultancy & Professional Fees	4.09	1.53
Electricity Expenses	0.16	0.34
Fuel & Oil Expenses	1.10	0.63
GST on Contract work (Gov.)	-	3.61
Hire Charges of machine & Tools	-	0.21
Insurance expenses	1.41	-
Interest & Late fees on GST	0.00	0.09
Interest on TDS	0.01	0.04
Issue Expenses	5.00	-
Labour welfare cess	-	0.35
License fee w/off	0.30	0.30
L.W.F by MWRD	0.55	-
Medical expenses	-	0.01
Meeting expenses	1.00	-
Misc. Expenditure	2.15	0.41
Other General Expenses	-	-
Plumber expenses	-	2.33
Preliminary expenses w/off	0.12	0.04
Printing & Stationery	0.57	0.09
Rent	1.02	1.02
Recruitment expenses	0.47	-
Repairs & maintenance	3.48	-
ROC Expenses	0.38	0.14
Round off	0.00	-
Royalty by MWRD	12.81	9.80
S. Fee by MWRD	2.42	-
Shedding expenses	-	1.11
Site Expenses	-	0.38
Soil Testing	-	0.14
Travelling & Conveyance Expenses	0.82	0.16
Total	38.61	22.95
*Details of Payment to Auditors		
<i>(Rs. In Lakhs)</i>		
Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
Payments to the auditor As auditors For Statutory Audit	0.75	0.25
For GST Audit	-	-
Total	0.75	0.25



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NOTE 10

PROPERTY, PLANT & EQUIPMENTS AND INTANGIBLE ASSETS

(Rs. In Lakhs)

Particulars	As on 31.03.2022									
	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	As at 01.04.2021	Additions	Disposal	As at 31.03.2022	As at 01.04.2021	For the Year	Adjustment	As at 31.03.2022	As at 31.03.2022	As at 31.03.2021
<i>Tangible Assets</i>										
Motor Vehicles	115.66	-	-	115.66	1.58	35.63	-	37.21	78.45	114.08
Computers	1.73	-	-	1.73	0.66	0.68	-	1.34	0.40	1.08
Servers & Networks	-	0.14	-	0.14	-	0.02	-	0.02	0.12	-
Motor Cycle	-	0.82	-	0.82	-	0.14	-	0.14	0.68	-
Office Equipment	0.36	-	-	0.36	0.05	0.14	-	0.19	0.17	0.30
Furniture & Fittings	-	0.42	-	0.42	-	0.03	-	0.03	0.39	-
Total	117.75	1.38	-	119.13	2.29	36.64	-	38.92	80.21	115.46
<i>Intangible Assets</i>										
Goodwill	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Grand Total	117.75	1.38	0.00	119.13	2.29	36.64	0.00	38.92	80.21	115.46
Capital Work-in-Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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ADDITIONAL NOTES TO FINANCIAL STATEMENTS

NOTE 1.14- DEFERRED TAX

(Rs. In Lakhs)

Particulars	2021-2022	2020-2021
Depreciation as per Companies Act, 2013	36.64	2.29
Depreciation as per Income Tax Act, 1961	16.69	9.40
Differential Net Timing Difference	19.95	(7.11)
Unabsorbed Losses	-	-
Provision for Gratuity	-	-
Substantively Enacted Tax Rate	26.00%	26.00%
DTA / (DTL) to the Statement of Profit & Loss	5.19	(1.85)
	5.19	(1.85)

NOTE 1.15 - BASIC AND DILUTED EARNINGS PER SHARE

Particulars		2021-2022	2020-2021
Profit after Tax	In Rupees in Lakhs	139.83	7.92
Present Number of equity shares	Nos.	50,000.00	5,000.00
Weighted average number of Equity shares (before split)	Nos.	50,000.00	5,000.00
Weighted average number of Equity shares (after split)	Nos.	50,000.00	50,000.00
Basic earnings per share	Rupees	279.67	15.83
Diluted Earning per Share	Rupees	279.67	15.83

NOTE 1.16 - Earning and Expenditure in Foreign currency

Earnings in Foreign Currency - Nil (Previous year Nil)
Expenditure in Foreign Currency - Nil (Previous Year Nil)

NOTE 1.17 - Contingent Liabilities not provided for

The company does not have any Contingent liability that need to disclosed in the notes on accounts

NOTE 1.18 -

Medium Enterprises Development Act, 2006 and hence disclosures has been made only for the parties from whom the declaration has been received. In respect of other vendors from whom declaration has not been received disclosure has not been made for those which have not been received disclosure has not been made.

NOTE 1.19 - Party's Balance with respect to the Trade Receivables, Trade & Other Payables, Loans & advances are subject to confirmation/reconciliation. In the opinion of management, the same are receivable/ payable as stated in the books of accounts. Hence, no effect on the profitability due to the same for the year under review.

NOTE 1.20 - Previous year's figure have been regrouped/rearranged whenever necessary to conform to the current year's presentation.



SHANTIDOOT INFRA SERVICES LIMITED
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NOTE 1.21 : Related Party Disclosures

A. List of Related parties

Sl. No.	Name	Relation
Key Managerial Personnel		
1	Mr. Avijeet Kumar	Director
2	Brajesh Ranjan Vyas	Director
3	Tripurari Lal	Director
4	Anshu Anshuman	Company Secretary
5	Rajani Kumari singh (Resigned on 09/06/2022)	Director
6	Naveen Kumar	Director
Relative of Key Managerial Personnel		
Enterprises having Significant Influence		
7	Gautam Tech Solution	KMP have significant influence over the entity
8	Gautam Medilife Private Limited	KMP have significant influence over the entity
9	Right path foundation	KMP have significant influence over the entity
10	Shantidoot	KMP have significant influence over the entity
11	Gautam Teachers Training College	KMP have significant influence over the entity
12	Gautam Institute of Nursing & Paramedics	KMP have significant influence over the entity

(Rs. in Lakhs)

AS ON 31.03.2022

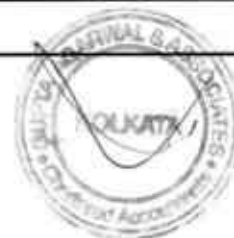
A. Transactions with Related Parties during the year				
Nature of Transactions	Director & KMP	Relative of KMP	Holding Company	Enterprises having Significant Influence
Remuneration Paid	3.05	-	-	-
Loan Taken Refunded	8.00	-	-	-
Advance received	(0.14)	-	-	10.01
Contract receipts	-	18.59	-	690.05

B. Outstanding Balances				
Nature of Transactions	Director & KMP	Relative of KMP	Holding Company	Enterprises having Significant Influence
Remuneration Payable	3.21	-	-	-
Loan Taken	15.88	-	-	-
Advance Received	-	0.11	-	30.91
Debtors	-	-	-	8.37

AS ON 31.03.2021

A. Transactions with Related Parties during the year				
Nature of Transactions	Director & KMP	Relative of KMP	Holding Company	Enterprises having Significant Influence
Remuneration Paid	2.40	-	-	-
Loan Taken	6.00	-	-	-
Advance received	-	-	-	20.96
Contract receipts	-	-	-	385.43

B. Outstanding Balances				
Nature of Transactions	Director & KMP	Relative of KMP	Holding Company	Enterprises having Significant Influence
Remuneration Payable	4.80	-	-	-
Loan Taken	25.88	-	-	-
Advance Received	-	-	-	20.96



SHANTIDOOT INFRA SERVICES LIMITED
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Note: 1.22			
Statement of Accounting Ratio			
(Rs. In Lakhs)			
Particulars		As at 31.03.2022	As at 31.03.2021
Current Assets	[A]	290.25	71.99
Current Liabilities	[B]	163.09	93.95
Current Ratio	[A/B]	1.78	0.77
Debt	[A]	65.64	85.88
Equity	[B]	156.75	16.91
Debt - Equity Ratio	[A/B]	0.42	5.08
Earnings available for debt service	[A]	232.61	13.93
Debt Service	[B]	24.86	0.09
Debt - Service Coverage Ratio	[A/B]	9.36	154.74
Net Profit after Taxes	[A]	139.83	7.92
Average Shareholder's Equity	[B]	86.83	12.46
Return on Equity Ratio	[A/B]	1.61	0.61
Cost of Goods Sold	[A]	477.25	369.57
Average Inventory	[B]	72.65	5.82
Inventory Turnover Ratio	[A/B]	6.57	63.52
Net Credit Sales	[A]	761.25	415.49
Average Trade Receivables	[B]	4.19	6.75
Trade Receivables Turnover Ratio	[A/B]	181.86	61.59
Net Credit Purchase	[A]	425.43	190.82
Average Trade Payables	[B]	42.09	27.14
Trade Payables Turnover Ratio	[A/B]	10.11	7.03
Net Sales	[A]	761.25	415.49
Current Assets		290.25	71.99
Current Liabilities		163.09	93.95
Average Working Capital	[B]	52.60	41.86
Working Capital Turnover Ratio	[A/B]	14.47	9.93
Net Profit	[A]	139.83	7.92
Net Sales	[B]	761.25	415.49
Net Profit Ratio	[A/B]	0.18	0.02
Earning Before Interest and Taxes	[A]	195.98	11.64
Capital Employed	[B]	211.31	92.55
Return on Capital Employed	[A/B]	0.93	0.13
Net Return on Investment	[A]	-	-
Cost of Investment	[B]	-	-
Return on Investment	[A/B]	-	-

Notes:

- Current ratio increased by 132.25% in F.Y. 2021-22 as compared to F.Y. 2020-21 due to increase in Current assets, majority increase in Inventory.
- Debt equity ratio decreased by 91.75% in F.Y. 2021-22 as compared to F.Y. 2020-21 due to increase in surplus for the year ended 31.03.2022.
- Debt service coverage ratio decreased by 93.95% in F.Y. 2021-22 as compared to F.Y. 2020-21 due to increase in EBITD for the year ended 31.03.2022.
- Return on Equity ratio increased by 163.67% in F.Y. 2021-22 as compared to F.Y. 2020-21 due to increase in surplus as company's PAT increased during the F.Y. 2021-22.
- Inventory turnover ratio decreased by 89.6% in F.Y. 2021-22 as compared to F.Y. 2020-21 due to increase in Inventory as on 31.03.2022.
- Trade receivable turnover ratio increased by 195.29% in F.Y. 2021-22 as compared to F.Y. 2020-21 due to increase in sales and reduction in average debtors during the F.Y. 2021-22.
- Trade payable turnover ratio increased by 43.76% in F.Y. 2021-22 as compared to F.Y. 2020-21 due to increase in purchase during the F.Y. 2021-22.
- Working capital turnover ratio decreased by 45.79% in F.Y. 2021-22 as compared to F.Y. 2020-21 due to increase in sales during the F.Y. 2021-22.
- Net profit ratio increased by 864.05% in F.Y. 2021-22 as compared to F.Y. 2020-21 due to increase in Profit after tax during the F.Y. 2021-22.
- Return on capital employed ratio increased by 637.51% in F.Y. 2021-22 as compared to F.Y. 2020-21 due to increase in Profit after tax during the F.Y. 2021-22.



SHANTIDOOT INFRA SERVICES LIMITED
(Formerly known as SHANTIDOOT INFRA SERVICES PRIVATE LIMITED)

CIN: U93000BR2019PTC041303

COMPUTATION (Assuming Sec. 115BAA not availing)	
Particulars	(Amount in Rs.) As at March 31, 2022
Net Profit/(Loss) before taxes (A)	191.36
Tax Rate Applicable %	26.00%
Minimum Alternate Taxes (MAT)	15.60%
Adjustments	
Add: Depreciation as per Companies act	36.64
Add: Disallowance under Income Tax Act, 1961	5.10
Add: Provision for Gratuity & leave Encashment & CSR	-
Less: Expense disallowed earlier year, now allowed	-
Less: Deduction u/s 80JJAA	-
Less: Taxable at special rate of Tax	-
Less: Depreciation as per Income Tax Act, 1961	16.69
Net Adjustments(B)	25.05
Business Income (A+B)	216.41
Total Taxable Income	216.41
Tax Payable as per Normal Rate	56.27
Tax Payable as per Special Rate:	
- LTCC taxable at 10.40%	-
- STCC taxable at 15.6%	-
Interest payable on above	-
Tax as per Income Tax (C)	56.27
Tax Payable as per Minimum Alternate Tax U/S 115 JB of the Income Tax Act,1961 (D)	29.85
Net Tax (Higher of C & D)	56.27