



INDEPENDENT AUDITOR'S REPORT

To the Members of LEVANA INFRA PRIVATE LIMITED
I. Report on the Audit of the Financial Statements

1. Opinion

- A. We have audited the accompanying Financial Statements of **LEVANA INFRA PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").
- B. 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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the profit and its cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

3. Other Information - Board of Directors' Report

- A. The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon.
- B. Our opinion on the financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.
- C. In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report, we are required to report that fact. We have nothing to report in this regard.

4. Management's Responsibility for the Financial Statements

- A. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the AS and other accounting principles generally accepted in India. 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 judgments 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.
- B. 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.

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

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

- A. 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 SAs 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.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- i) 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.
 - ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control systems.
 - iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - iv) 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.
 - v) 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
- C. Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.
- D. 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.
- E. 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.

II. Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit 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 Cash Flow dealt with by this Report are in agreement with the relevant books of account.
- D. In our opinion, the aforesaid financial statements comply with the AS 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, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- 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, as amended in our opinion and to the best of our information and according to the explanations given to us:
- The Company does not have any pending litigations which would impact its financial position.
 - The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
 - There are no amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Company to or in any person or entities, including foreign entities ('the 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 ('the Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf the Ultimate Beneficiaries;
 - (b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entities, including foreign entities ('the 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; and
 - (c) Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to the notice that has caused us to believe that the management representations under sub-clauses (a) and (b) above contain any material misstatement.
 - The Company has not declared or paid dividend during the year under Audit. Hence compliance of section 123 of the Companies Act 2013 is not applicable in the case of the Company

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For **K. AWATAR & ASSOCIATES**

Chartered Accountants

Firm's Reg.No.: 012304N



KRISHAN AWATAR

(Proprietor)

M.No. 091150



Place: Delhi

Date: 02.09.2023

UDIN: 23091150B6VLM83566

**ANNEXURE-‘A’ TO INDEPENDENT AUDITORS’ REPORT TO THE MEMBERS OF LEVANA
INFRA PRIVATE LIMITED (FORMELY KNOWN AS LEVANA BUILDTECH &
PROPERTIES PRIVATE LIMITED) FOR THE YEAR ENDED 31.03.2023**

(Annexure referred to in paragraph 1 under the heading of ‘Report on Other Legal and Regulatory Requirements’ of our report of even date.)

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment.
- (B) The Company has maintained proper records showing full particulars of Intangible assets.
- (b) All Property, plant and equipment have been physically verified by the management at a regular interval of time (normally once a year). No material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the company is the lessee and the lease agreement are duly executed in favour of the lessee) disclosed in the financial statement are held in the name of the Company.
- (d) The Company has not revalued its property, plant and equipment (including right to use assets) or Intangible assets or both during the year.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2023 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- (ii) The company has no inventory. Thus, clause 3(ii) of the order is not applicable to the company and hence not commented upon.
- (iii) The Company has not made any investments in, and provided any guarantee and security and granted any loans and advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year and reporting under clause 3(iii) of the Order is not applicable.
- (iv) The Companies has complied with the provisions of sections 185 and 186 of the Companies Act in respect of loans, investments, guarantees, and security provided, as applicable.
- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits. Therefore, the reporting of clause 3(v) of the Order is not applicable to the Company.
- (vi) The maintenance of cost records has not been specified by the Central Government under sub section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause(vi) of the order is not applicable to the company.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Service tax, duty of Customs, duty of Excise, value added tax and cess and any other statutory dues to appropriate authority have generally been



regularly deposited during the year by the Company. According to the information and explanations given to us, no undisputed amounts payable in respect of Goods and Service Tax, Provident Fund, Employee's State Insurance, Income-tax, Sales-tax, Service tax, Duty of Customs, Duty of Excise, Value Added Tax and Cess and other statutory dues were in arrears, as at March 31, 2023 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and the records of the Company examined by us, as at March 31, 2023, there are no dues of Goods and Service 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.

(viii) According to the information and explanations given to us and the records of the Company examined by us, as at March 31, 2023, there were no such transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.

(d) On an overall examination of the financial statements of the company, the company has not raised any fund on short term basis.

(e) On an overall examination of the financial statements of 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, associate or joint ventures and hence, reporting under clause 3(ix)(e) of the Order is not applicable.

(f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures and associate companies and hence reporting on clause 3(ix)(f) of the Order is not applicable.

(x) (a) The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

(xi) (a) No fraud by the Company and on the company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(c) As informed, the Company has not received any whistle blower complaints during the year and up to the date of this report.



- (xii) The company is not a Nidhi company, therefore the provisions of paragraph 3(xii) of the order is not applicable.
- (xiii) In our opinion, the Company is in compliance with section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) In our opinion and based on our examination, the Company does not have an internal audit system and is not required to have an internal audit system as per the provisions of the Companies Act 2013.
- (xv) Company has not entered into any non-cash transaction with directors or person connected with him and therefore the provisions of section 192 of the Companies Act' 2013 are not applicable to the Company.
- (xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a) & (b) of the Order is not applicable.
- (b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(c) & (d) of the Order is not applicable.
- (xvii) The Company has neither incurred cash losses in the financial year and nor in the immediately preceding financial year and reporting under clause 3(xvii) of the Order is not applicable.
- (xviii) There has been no resignation of the statutory auditors of the Company during the year.
- (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 and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not 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.
- (xx) The provision of Sec 135 of Companies Act 2013 is not applicable to the company, accordingly reporting under clause 3(xx)(a) and (b) is not applicable.
- (xxi) There is no consolidation of financial statements, accordingly reporting under clause 3(xxi) is not applicable

For **K. AWATAR & ASSOCIATES**
Chartered Accountants
Firm's Reg.No.: 012304N



Place: New Delhi
Date: 02.09.2023

KRISHAN AWATAR
(Proprietor)
M.No. 091150

LEVANA INFRA PRIVATE LIMITED
(formerly known as Levana Buildtech & Properties Private Limited)

Balance Sheet as at 31st March, 2023

Particulars	Note No	AMOUNT (RS. In '00)	
		As at 31.03.2023	As at 31.03.2022
<u>EQUITY AND LIABILITIES</u>			
<u>(1) Shareholder's Funds</u>			
(a) Share Capital	1	1,000.00	1,000.00
(b) Reserves & Surplus	2	211,310.73	164,631.65
SUB TOTAL (1)		212,310.73	165,631.65
<u>(2) Non Current Liabilities</u>			
(a) Long Term Borrowings	3	500.00	500.00
SUB TOTAL (2)		500.00	500.00
<u>(3) Current Liabilities</u>			
(a) Trade Payables	4	-	-
-Due to MSME		2,347,559.67	2,234,303.21
-Due to Others		5,057.73	9,449.32
(c) Other Current Liabilities	5	2,352,617.40	2,243,752.53
SUB TOTAL (3)			
TOTAL (1+2+3)		2,565,428.13	2,409,884.18
<u>ASSETS</u>			
<u>(1) Non Current Assets</u>			
(a) Property, Plant & Equipment			
(i) Tangible Assets	6	24,258.97	843.35
SUB TOTAL (1)		24,258.97	843.35
(2) Non current Investments	7	150,000.00	350,000.00
SUB TOTAL (2)		150,000.00	350,000.00
<u>(3) Current Assets</u>			
(a) Trade Receivables	8	1,079,083.05	871,960.75
(b) Deferred Tax Asset	9	99.32	95.36
(c) Cash & Cash Equivalents	10	702,442.58	228,710.01
(d) Other Current Assets	11	609,544.21	958,274.70
SUB TOTAL (3)		2,391,169.16	2,059,040.83
TOTAL (1+2+3)		2,565,428.13	2,409,884.18
Summary of Significant Accounting Policies	18		

As per our audit report of even date attached

For K. AWATAR & ASSOCIATES
Chartered Accountants

(KRISHAN AWATAR)

Prop.
M.No. 091150
F.R. No. 012304N

Place : Delhi
Dated : 02.09.2023



For and on behalf of the Board of Directors
LEVANA INFRA PRIVATE LIMITED

(SUNITA KUMARI)

Director
DIN : 07716527

(NAVEEN KUMAR)

Director
DIN : 08315909

LEVANA INFRA PRIVATE LIMITED
(formerly known as Levana Buildtech & Properties Private Limited)

Statement of Profit & Loss for the Year ended 31st March, 2023

Particulars	Note No	AMOUNT (RS. In '00)	
		For the Year Ended 31.03.2023	For the Year Ended 31.03.2022
<u>REVENUE</u>			
Revenue from Operations	12	1,519,933.02	3,481,166.90
Other Income	13	19,111.34	20,051.37
Total Revenue		<u>1,539,044.36</u>	<u>3,501,218.27</u>
<u>EXPENSES</u>			
Purchases	14	1,357,308.50	3,383,320.45
Employee Benefit Expenses	15	45,353.87	30,583.84
Depreciation & Amortisation Expense	6	2,305.68	1,058.61
Other Administration Expenses	16	71,256.08	76,643.58
Total Expenses		<u>1,476,224.13</u>	<u>3,491,606.48</u>
Profit/(Loss) Before Tax		62,820.23	9,611.79
Tax Expense:			
Current Tax		16,145.11	5,874.39
Deferred Tax		(3.96)	(124.58)
Short & Excess provision for previous year		-	145.14
Profit for The Period after Tax		<u>46,679.08</u>	<u>3,716.84</u>
Earning per Equity Share:	31		
Basic (Rs.)		466.79	37.17
Diluted (Rs.)		466.79	37.17
Summary of Significant Accounting Policies	18		

As per our audit report of even date attached

For K. AWATAR & ASSOCIATES
Chartered Accountants

For and on behalf of the Board of Directors
LEVANA INFRA PRIVATE LIMITED



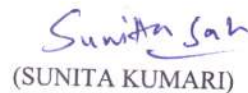
(KRISHAN AWATAR)

Prop.

M.No. 091150

F.R. No. 012304N





(SUNITA KUMARI)

Director

DIN : 07716527



(NAVEEN KUMAR)

Director

DIN : 08315909

Place : Delhi

Dated : 02.09.2023

LEVANA INFRA PRIVATE LIMITED
(formerly known as Levana Buildtech & Properties Private Limited)

Statement of Cash Flows

Annual Report - 2022-23

Annexed to the Balance Sheet for the Year April 2022 to March 2023

PARTICULARS	Amount Rs. In '00	
	Figures for the Year ended March 2023	Figures for the Year ended March 2022
A. Cash flows from operating activities		
Profit Before Tax as per Profit & Loss Account	62,820.23	9,611.79
Add: Non Operating Expenses / Items		
Depreciation & other Amortisation	2,305.68	1,058.61
Interest Expenses	-	-
Loss on sale of Investment	-	-
Loss on sale of fixed assets	-	-
	65,125.91	10,670.40
Less: Non Operating Income / Items		
Interest Income	19,111.34	20,051.37
Income from Mutual Fund	-	-
Profit on sale of Investment	-	-
Profit on sale of fixed assets	-	-
	46,014.57	(9,380.97)
Operating Profit before charging Working Capital		
(Increase) / Decrease in Sundry Debtors	(207,122.29)	115,644.76
(Increase) / Decrease in Loan & Advances	-	-
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Other Current Assets	255,482.07	(404,976.53)
Increase / (Decrease) in Sundry Creditors	113,256.46	421,605.97
Increase / (Decrease) in Other Liabilities & provision	(4,816.79)	(7,787.83)
	202,814.01	115,105.41
Operating Profit after Charging Working Capital		
Less: Income Tax paid	32,055.05	70,761.65
Add: Income Tax Refund	115,531.20	99,901.30
	286,290.16	144,245.06
B. Cash flows from investing activities		
(Purchase) / Sale of Fixed Assets	(25,721.30)	-
(Purchase) / Sale of Investment	200,000.00	(150,000.00)
Interest Received	13,163.71	10,969.47
Income from Mutual Fund	-	-
Dividend Received	-	-
	187,442.41	(139,030.53)
C. Cash flows from financing activities		
Proceeds / (Repayment) of Issue of Share capital / Warrant	-	-
Proceeds / (Repayment) of Secured loan (Long Term)	-	-
Proceeds / (Repayment) of Unsecured Loan (Long Term)	-	-
Proceeds / (Repayment) of Loan (Short Term)	-	-
Interest Paid	-	-
Dividend Paid	-	-
	-	-
Net increase in cash and cash equivalents (A+B+C)	473,732.57	5,214.53
Cash and cash equivalents at beginning of period	228,710.01	223,495.48
Cash and cash equivalents at end of period	702,442.58	228,710.01

As per our audit report of even date attached
For K. AWATAR & ASSOCIATES
Chartered Accountants

For and on behalf of board of directors
LEVANA INFRA PRIVATE LIMITED

(KRISHAN AWATAR)

Prop.

M No. 091150

F.R. No. 012304N



(SUNITA KUMARI)

Director

DIN: 01584972

(NAVEEN KUMAR)

Director

DIN: 00057900

Place: Delhi

Dated: 02.09.2023

LEVANA INFRA PRIVATE LIMITED
(formerly known as Levana Buildtech & Properties Private Limited)

Notes Forming Part of The Financial Statements

Particulars	AMOUNT (RS. In '00)	
	As at 31 March, 2023	As at 31 March, 2022
Note-1 : SHARE CAPITAL		
<u>Authorised Share Capital</u>		
10,000 Equity Shares of Rs.10/- each with Voting Rights Fully Paid up	1,000.00	1,000.00
(P/Y- 10,000 Equity Shares of Rs.10/- each with Voting Rights Fully Paid up)		
Total	<u>1,000.00</u>	<u>1,000.00</u>
<u>Issued & Subscribed & Paid up Share Capital</u>		
10,000 Equity Shares of Rs.10/- each with Voting Rights Fully Paid up	1,000.00	1,000.00
(P/Y- 10,000 Equity Shares of Rs.10/- each with Voting Rights Fully Paid up)		
Add: Issued during the Year	-	-
Less: Buy Back during the Year	-	-
Closing Balance	<u>1,000.00</u>	<u>1,000.00</u>

Equity Shares held by Promoters

Name of Shareholders	% of Holding	No. of Shares
Sugs Lloyd Private Limited	99.99%	9,999
	(99.99%)	(9,999)
Total	<u>99.99%</u>	<u>9,999</u>
	(99.99%)	(9,999)

"()" Denotes the Figure of Previous Year

Shareholders holding more than 5% shares in the Company

Name of Shareholders	% of Holding	No. of Shares
Sugs Lloyd Private Limited	99.99%	9,999
	(99.99%)	(9,999)
Total	<u>99.99%</u>	<u>9,999</u>
	(99.99%)	(9,999)

"()" Denotes the Figure of Previous Year

Shares (in Aggregate) of each class held by

Particulars	% of Holding	No. of Shares
<u>Equity Shares</u>		
Holding Co.		
Sugs Lloyd Private Limited	99.99%	9,999
	(99.99%)	(9,999)
Total	<u>99.99%</u>	<u>9,999.00</u>

Terms & Rights Attached to Equity Shares

The Company has only one class of equity share having a par value of Rs. 10 per share. Each holder of equity is entitled to one vote per share. In the event of liquidation of the company, the holders of equity share will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity share held by the shareholders.

For and on behalf of the Board of Directors
LEVANA INFRA PRIVATE LIMITED



Shweta Singh
(SUNITA KUMARI)
Director
DIN : 07716527

Naveen
(NAVEEN KUMAR)
Director
DIN : 08315909

LEVANA INFRA PRIVATE LIMITED
(formerly known as Levana Buildtech & Properties Private Limited)

Notes Forming Part of The Financial Statements

Particulars	AMOUNT (RS. In '00)	
	As at 31 March, 2023	As at 31 March, 2022
Note-2: RESERVES & SURPLUS		
<u>Surplus from Statement of Profit & Loss</u>		
Opening Balance	164,631.65	160,914.81
Add: Profit during the year	46,679.08	3,716.84
Closing Balance	<u>211,310.73</u>	<u>164,631.65</u>
Total		
NOTE-3: LONG TERM BORROWINGS		
From Related parties	500.00	500.00
Total	<u>500.00</u>	<u>500.00</u>
Note-4: TRADE PAYABLES		
Due to MSME	-	-
Due to Others	2,347,559.67	2,234,303.21
Total	<u>2,347,559.67</u>	<u>2,234,303.21</u>
Note-5: OTHER CURRENT LIABILITIES		
Expenses Payable	5,057.73	9,449.32
Total	<u>5,057.73</u>	<u>9,449.32</u>
Note-7 : NON-CURRENT INVESTMENT		
FD -ICICI BANK	-	200,000.00
FD-Kotak Bank	150,000.00	150,000.00
Total	<u>150,000.00</u>	<u>350,000.00</u>
Note-8: TRADE RECEIVABLES		
Unsecured, Considered Good	1,079,083.05	871,960.75
Total	<u>1,079,083.05</u>	<u>871,960.75</u>
NOTE-9: DEFERRED TAX LIABILITY/ASSETS		
Opening Balance of the period	95.36	(29.22)
Adjustment during the year	3.96	124.58
Closing Balance of the period	<u>99.32</u>	<u>95.36</u>
Total		
Note-10: CASH & CASH EQUIVALENTS		
Cash in Hand	15,423.25	26.62
<u>Current Account Balance:</u>		
ICICI Bank A/c No. 165	655,692.88	160,016.94
Kotak Bank A/c	31,326.45	68,666.45
Total	<u>702,442.58</u>	<u>228,710.01</u>
Note11: OTHER CURRENT ASSETS		
Advance to Supplier	292,181.84	648,020.10
I.Tax Refundable A.Y. 2021-22	-	44,696.31
I.Tax Refundable A.Y. 2022-23	-	64,887.26
I.Tax Refundable A.Y. 2023-24	15,909.94	-
Other Current Assets	301,452.43	200,671.04
Total	<u>609,544.21</u>	<u>958,274.70</u>

For and on behalf of the Board of Directors
LEVANA INFRA PRIVATE LIMITED



Sunita Kumari
(SUNITA KUMARI)
Director
DIN : 07716527

Naveen Kumar
(NAVEEN KUMAR)
Director
DIN : 08315909

LEVANA INFRA PRIVATE LIMITED
(formerly known as Levana Buildtech & Properties Private Limited)

NOTE 4.1

Trade Payable ageing schedule as at 31 March 2023					
Particulars	Outstanding for following periods from due date of payment				Amount ('00)
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	1,258,855.97	985,336.01	103,367.70	-	2,347,559.67
Disputed Dues MSME	-	-	-	-	-
Disputed Others	-	-	-	-	-
Sub total	1,258,855.97	985,336.01	103,367.70	-	2,347,559.67
MSME -Undue	-	-	-	-	-
Others -Undue	-	-	-	-	-
Total	1,258,855.97	985,336.01	103,367.70	-	2,347,559.67

Trade Payable ageing schedule as at 31 March 2022					
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	1,348,738.68	885,564.53	-	-	2,234,303.21
Disputed Dues MSME	-	-	-	-	-
Disputed Others	-	-	-	-	-
Sub total	1,348,738.68	885,564.53	-	-	2,234,303.21
MSME -Undue	-	-	-	-	-
Others -Undue	-	-	-	-	-
Total	1,348,738.68	885,564.53	-	-	2,234,303.21

For and on behalf of the Board of Directors
LEVANA INFRA PRIVATE LIMITED

Sunita Kumari
(SUNITA KUMARI)
Director
DIN : 07716527

Naveen Kumar
(NAVEEN KUMAR)
Director
DIN : 08315909



LEVANA INFRA PRIVATE LIMITED
(formerly known as Levana Buildtech & Properties Private Limited)

NOTES FORMING PART OF THE FINANCIAL STATEMENT

Note No.-6 Property, Plant & Equipment

BLOCK OF ASSETS	GROSS BLOCK			DEPRECIATION				NET BLOCK		Amount ('00)
	BALANCE AS ON 01.04.2022 (Rs.)	ADDITIONS/ (DELETION) (Rs.)	TOTAL AS ON 31.03.2022 (Rs.)	BALANCE AS ON 01.04.2022 (Rs.)	DEP. DURING THE YEAR (Rs.)	Adjust-ments	TOTAL AS ON 31.03.2023 (Rs.)	W.D.V. AS ON 31.03.2023 (Rs.)	W.D.V. AS ON 31.03.2022 (Rs.)	
(A). TANGIBLE ASSETS										
Laptop	1,478.81	-	1,478.81	989.18	415.67	-	1,404.85	73.96	489.63	
Mobile	651.70	-	651.70	297.98	134.17	-	432.15	219.55	353.72	
Hope Pipe Jointing Machine	-	7,203.40	7,203.40	-	635.70	-	635.70	6,567.70	-	
Hydro Testing Kit	-	1,700.00	1,700.00	-	111.78	-	111.78	1,588.22	-	
Scaffolding Material	-	11,033.40	11,033.40	-	878.24	-	878.24	10,155.16	-	
Chimney Box	-	5,784.50	5,784.50	-	130.12	-	130.12	5,654.38	-	
Total	2,130.51	25,721.30	27,851.81	1,287.16	2,305.68	-	3,592.84	24,258.97	843.35	
Previous Year Amount (Rs)	2130.51	-	2,130.51	228.55	1,058.61	-	1,287.16	843.35	1,901.96	

For and on behalf of the Board of Directors
LEVANA INFRA PRIVATE LIMITED



Sunita Kumari
(SUNITA KUMARI)
Director
DIN : 07716527

Naveen Kumar
(NAVEEN KUMAR)
Director
DIN : 08315909

LEVANA INFRA PRIVATE LIMITED
(formerly known as Levana Buildtech & Properties Private Limited)

Note 8.1

Trade Receivable ageing schedule as at 31 March 2023						
Particulars	Outstanding for following periods from due date of payment					Amount ('00)
	less than 6 months	6 months-1 year	1-2 years	2-3 years	More Than 3 Years	Total
Undisputed Trade Rec but considered good	707122.2945	-	371960.7543	-	-	1,079,083.05
Disputed Trade Receivable but consider good	-	-	-	-	-	-
Sub total	707,122.29	-	371,960.75	-	-	1,079,083.05
Undue -considered good	-	-	-	-	-	-
Undue-considered doubtful	-	-	-	-	-	-
Provision for doubtful debts	-	-	-	-	-	-
Total	707,122.29	-	371,960.75	-	-	1,079,083.05

Trade Receivable ageing schedule as at 31 March 2022						
Particulars	Outstanding for following periods from due date of payment					
	less than 6 month	months-1 year	1-2 years	2-3 years	More Than 3 Years	Total
Undisputed Trade Rec but considered good	8719.61	-	-	-	-	8,719.61
Disputed Trade Receivable but consider good	-	-	-	-	-	-
Sub total	8,719.61	-	-	-	-	8,719.61
Undue -considered good	-	-	-	-	-	-
Undue-considered doubtful	-	-	-	-	-	-
Provision for doubtful debts	-	-	-	-	-	-
Total	8,719.61	-	-	-	-	8,719.61

For and on behalf of the Board of Directors
LEVANA INFRA PRIVATE LIMITED

Sunita Kumari
(SUNITA KUMARI)
Director
DIN : 07716527

Naveen Kumar
(NAVEEN KUMAR)
Director
DIN : 08315909



LEVANA INFRA PRIVATE LIMITED
(formerly known as Levana Buildtech & Properties Private Limited)

Notes Forming Part of The Financial Statements

Particulars	AMOUNT (RS. In '00)	
	As at 31 March, 2023	As at 31 March, 2022
Note-12: REVENUE FROM OPERATION		
Sale of Services		
	1,519,933.02	3,481,166.90
Total	<u>1,519,933.02</u>	<u>3,481,166.90</u>
Note-13: OTHER INCOME		
Interest on FDR with Bank	13,163.71	10,969.47
Interest on I.Tax Refund	5,947.63	9,081.90
Total	<u>19,111.34</u>	<u>20,051.37</u>
Note-14.: PURCHASES		
Purchases/Expenses		
	1,357,308.50	3,383,320.45
Total	<u>1,357,308.50</u>	<u>3,383,320.45</u>
NOTE-15: EMPLOYEE BENEFIT EXPENSES		
Salary & Wages	38,244.69	20,286.83
ESI Expenses	759.14	677.03
EPF Expenses	2,540.04	2,595.72
Director Remuneration	3,750.00	6,964.26
Admin Charges	60.00	60.00
Total	<u>45,353.87</u>	<u>30,583.84</u>
Note-16: OTHER ADMINISTRATION EXPENSES		
Accounting Fees	-	103.74
Bank Charges	38.24	50.73
GST Penalty	-	12,208.53
Interest & Late Fees - GST	843.92	21,576.58
Interest & Late Fees - TDS	1,313.32	387.72
Office Expenses	749.27	10.00
Payment to Auditor	500.00	500.00
Professional Charges	66,090.00	5,380.00
Rent & Maint Charges	1,720.00	36,300.00
Repair & Maintenance Exp	-	120.00
Short & Excess	1.33	6.28
Total	<u>71,256.08</u>	<u>76,643.58</u>

For and on behalf of the Board of Directors
LEVANA INFRA PRIVATE LIMITED



Sumita Sah
(SUNITA KUMARI)
Director
DIN : 07716527

Naveen
(NAVEEN KUMAR)
Director
DIN : 08315909

LEVANA INFRA PRIVATE LIMITED
(formerly known as Levana Buildtech & Properties Private Limited)

NOTE:17 Statement of significant Ratios for the year ended March 31,2023				
Particulars	Numerator /Denominator	31-Mar-23	31-Mar-22	Change in %
(a) Current Ratio	Current Assets/ Current Liabilities	1.02	0.92	10.76%
(b) Debt Equity Ratio	Debt/ Equity	0.5	0.50	0%
(c)Debt Service Coverage Ratio	Earning Available for Debt Service/ Interest + Installments	N.A	N.A	N.A
(d) Return on Equity Ratio	Profit After Tax/ Net Worth	21.99%	2.24%	879.76%
(e) Inventory Turnover Ratio	Total Turnover / Average Inventory	N.A	N.A	N.A
(f) Trade receivable Turnover Ratio	Total Turnover / Average Trade Receivable	1.56	0.07	2130%
(g) Trade Payable Turnover Ratio	Total Turnover / Average Trade Payable	0.66	0.04	1649%
(h) Net Capital Turnover Ratio	Total Turnover / Net working Capital	N.A	N.A	N.A
(i) Net Profit Ratio	Net Profit / Total Turnover	0.031	0.001	2776%
(j) Return On Capital Employed	Net Profit/ Capital Employed	29.5%	5.8%	410.2%
(k) Return on Investment	Return on Investment / Total Investment	N.A	N.A	N.A

Reason for Variance :-

- (a) Due to substantial increase in Current asset and Current liability there is a significant change in ratio.
 (b) No Change
 (c) Not Applicable.
 (d) Due to substantial increase in Profit after tax and Net worth there is significant change in ratio.
 (e) Not Applicable.
 (f) Due to substantial decrease in Total Turnover there is a significant change in ratio.
 (g) Due to substantial decrease in Total Turnover there is a significant change in ratio.
 (h) Not Applicable.
 (i) Due to substantial increase in Net Profit there is a significant change in ratio.
 (j) Due to substantial increase in Net Profit and Capital employed there is a significant change in ratio.
 (k) Not Applicable.

For and on behalf of the Board of Directors
LEVANA INFRA PRIVATE LIMITED

Sunita 54h
(SUNITA KUMARI)
Director
DIN : 07716527

Naveen
(NAVEEN KUMAR)
Director
DIN : 08315909



LEVANA INFRA PRIVATE LIMITED
(formerly known as Levana Buildtech & Properties Private Limited)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2023

NOTE-18: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

(a). Basis of preparation of financial statements

The financial statements are prepared under historical cost convention on an accrual basis, in accordance with the generally accepted accounting principles in India and including the Accounting Standards specified under section 133 of the Companies Act, 2013 (the 'Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended). These financial statements have been prepared on a going concern basis and the accounting policies have been consistently applied by the Company.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of the services and the time between the provision of services and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current assets classification of assets and liabilities.

(b). Disclosure relaxation

The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company (SMC).

(c). Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized in the year in which the results are known/materialize.

(d). Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company, the revenue can be reliably measured and there is certainty of ultimate collection.

(e). Sale of Goods/Services

Revenue from sale of goods/services is recognised when all the significant risks and rewards in respect of ownership of the goods are transferred to the customer and the Company retains no effective control of the goods transferred to the buyer and is stated net of trade discounts, sales return and sales tax wherever applicable.

(f). Purchases/Expenses

Purchase/Expenses are recorded in the books net of Sale Tax credit available to the company.

(g). Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short term investments with an original maturity of three months or less.

(h). Property, plant and equipment and intangible assets

Property, plant and equipment

Tangible fixed assets are stated at the cost of acquisition or construction, less accumulated depreciation and impairment losses, if any. The cost of an item of tangible fixed assets comprises its purchase price, including import duties and other non-refundable taxes or levies and any attributable costs of bringing the asset to its working condition for its intended use. Any trade discount and rebates are deducted in arriving at the purchase price. Advances paid towards acquisition of tangible fixed assets outstanding at each Balance Sheet date, are shown under long-term loans and advances and cost of assets not ready for intended use before the year end, are shown as capital work in progress.

Subsequent expenditure related to an item of tangible fixed assets are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.



Intangible assets

Intangible assets are stated at acquisition cost, net of accumulated amortisation and accumulated impairment losses, if any. Intangible assets are amortised on a WDV Method basis over their estimated useful lives.

(i). Depreciation

Depreciation on property, plant and equipments is provided on WDV Method at the rates specified in Schedule II to the Companies Act, 2013. Depreciation on additions to Property, plant and equipments is provided on pro-rata basis from the date the asset is put to use. Depreciation on sale / deduction from fixed assets is provided for up to the date of sale / deduction / scrapping, as the case may be.

(j). Impairment of assets

The Company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. Recoverable amount is higher of an asset's net selling price and its value in use. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss. If at the Balance Sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount.

(k). Taxes on income

Current tax is determined as the tax payable in respect of taxable income for the year in accordance with relevant tax regulations.

Deferred tax resulting from timing differences between book and tax profits is accounted for at the current rate of tax or substantively enacted tax rates at the Balance Sheet date, as applicable, to the extent that the timing differences are expected to crystallize.

Deferred tax assets are recognized where realization is reasonably certain. In case of carried forward losses or unabsorbed depreciation, deferred tax assets are recognized only if there is a virtual certainty of realization supported by convincing evidence. Deferred Tax Assets are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date.

(l). Provisions, contingent liabilities and contingent assets

Provisions are recognised only when there is a present obligation as a result of past events and when a reliable estimate of the amount of obligation can be made. Contingent liability is disclosed for:

- i. Possible obligations which will be confirmed only by future events not wholly within the control of the Company or
- ii. Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

(m). Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

NOTE-19: Foreign exchange transactions

There is no Foreign Currency transactions during the year F.Y. 2021-22 & 2022-23

NOTE-20: Payment to MSME

The Company has not received information from vendors regarding their status under Micro Small and Medium Enterprises Development Act, 2006 and hence disclosure related to amounts unpaid as at year end together with interest paid/payable under this act have not been given

NOTE-21: Security of Current Assets Against Borrowings

The company did not borrowed any funds from banks or financial institutions during the Financial year 2021-22 and 2022-23



NOTE-22: Details of Benami Property held

No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

NOTE-23: Wilful Defaulter

The company is not declared wilful defaulter by any bank or financial Institution or other lender.

NOTE-24: Relationship with Struck off Companies

The company did not have any material transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956 during the financial year.

NOTE-25: Registration of Charge

The company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

NOTE-26: Compliance with number of layers of companies

The company has complied with the number of layers prescribed under Section 2(87) of the Act read with the Companies (Restriction on Number of Layers) Rules, 2017.

NOTE-27: Undisclosed Income

The company does not have any 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 relevant provisions of the Income Tax Act, 1961)

NOTE-28: CSR Expenditure

The Company doesn't qualify the limits of section 135 of Companies Act, 2013.

NOTE-29: Details of Crypto Currency

The company has not traded or invested in crypto currency or virtual currency during the respective financial years/period.

NOTE-30: Retirement Benefits

There is no liability on account of Gratuity and Leave Encashment.

NOTE-31: Basic/Diluted Earning Per Share :

	Current Year	Previous Year
i. Profit after tax (Rs.)	4,667,907.83	371,684.00
ii. Weighted average number of Equity Shares outstanding during the year.	10000	10000
iii. Nominal Value of Equity Shares (Rs)	10.00	10.00
iv. Basic/Diluted Earning per Share (i/ii) (Rs)	466.79	37.17

NOTE-32: Related Party Transactions

As per AS-18 issued by the Institute of Chartered Accountants of India, the Company's related parties and transactions with them are disclosed below.

	Key Management Personnel (a)	Relatives of Key Management Personnel (b)	Enterprises in which the persons referred in (a) alongwith their relatives exercise significant influence (c)
	Sunita Kumari, Director Naveen Kumar, Director Ritu Tiwari, Additional Director		
Nature of Transactions	(a) (Rs. in Lac)	(b) (Rs. in Lac)	(c) (Rs. in Lac)
Loan Taken	- (---)	- (---)	- (---)
Loan Repaid	- (---)	- (---)	- (---)



Loan Taken O/s	0.50	-	-
Remuneration Paid	(0.50)	(---)	(---)
	3.75	---	---
	(6.96)	(---)	(---)

"()" Denotes the Figure of Previous Year

Note-33: Information reported under clause 44 of Form 3CD

The Information reported under clause 44 of Form 3CD is based on the information extract from accounting software/ relevant reports. In additions the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Total expenditure under clause includes capital expenditure however does not include Depreciation, Rates & Taxes and expenditure which is not supply as per GST i.e., salary to employee. The details of expenditure for which the break up is mentioned is here under.

Breakup of expenses as per clause-44 Tax Audit:-

Total Expenses as per Profit & Loss A/c	Amount (In Rs.)
Total addition on Capital Expenditure	147,622,413.18
Total Expenditure	2,572,130.00
	150,194,543.18
Less: Expenses not related to entity:-	
Depreciation	230,568.00
Salary & Wages	3,824,469.00
ESI Expenses	75,914.00
EPF Expenses	254,004.00
Director Remuneration	375,000.00
Admin Charges	6,000.00
Interest & Late Fees - GST	84,392.00
Interest & Late Fees - TDS	131,332.00
Short & Excess	133.16
	4,981,812.16
Net expenditure for break up	145,212,731.02

NOTE-34: PREVIOUS YEAR FIGURE

The figure of the previous year have been regrouped and reclassified wherever necessary so as to make them comparable with those of the current year.

Notes 1 to 34 form an integral part of the Balance Sheet and Statement of Profit & Loss and have been duly authenticated.

As per our audit report of even date attached

For K. AWATAR & ASSOCIATES
Chartered Accountants

For and on behalf of the Board of Directors
LEVANA INFRA PRIVATE LIMITED

(KRISHAN AWATAR)

Prop.

M.No. 091150

F.R. No. 012304N

Place: Delhi

Dated : 02.09.2023



Sunita Singh
(SUNITA KUMARI)

Director

DIN : 07716527

Naveen Kumar
(NAVEEN KUMAR)

Director

DIN : 08315909

LEVANA INFRA PRIVATE LIMITED
(formerly known as Levana Buildtech & Properties Private Limited)

AMOUNT (Rs. In '00)

UNSECURED LOANS FROM RELATED PARTIES AS ON 31.03.2023

Jharkhand

Sunita Kumari

TOTAL

500.00

500.00

TRADE PAYABLES AS ON 31.03.2023

Delhi

Bihar

Jharkhand

103,509.30

1,736,751.61

507,298.76

TOTAL

2,347,559.67

EXPENSE PAYABLE AS ON 31.03.2023

Bihar

EPF Payable

ESI Payable

28.78

3.91

Sub-Total (a)

32.69

Jharkhand

Admin Charges Payable

EPF Payable

ESI Payable

Salary & Wages Payable

K Awatar Associate

5.00

81.48

6.34

4,500.00

425.20

Sub-Total (b)

5,018.02

Delhi

ESI Payable

7.02

Sub-Total (c)

7.02

GRAND TOTAL (a+b+c)

5,057.73

TRADE RECEIVABLES AS ON 31.03.2023

Bihar

Vindhya Telelinks Limited

VKGM Infrastructure Pvt. Ltd.

Delhi

Ransun Infracom Pvt Ltd

VKGM Infrastructure Pvt. Ltd.

UP

VKGM Infrastructure Pvt. Ltd.

371,960.75

692,604.09

2,655.15

7,965.45

3,897.60

TOTAL

1,079,083.05

For and on behalf of the Board of Directors
LEVANA INFRA PRIVATE LIMITED



Sunita Kumari
(SUNITA KUMARI)
Director
DIN : 07716527

Navveen Kumar
(NAVEEN KUMAR)
Director
DIN : 08315909

LEVANA INFRA PRIVATE LIMITED
(formerly known as Levana Buildtech & Properties Private Limited)

AMOUNT (Rs. In '00)

ADVANCE TO SUPPLIER AS ON 31.03.2023

Bihar	211,631.45
Jharkhand	74,501.15
UP	6,049.24
TOTAL	292,181.84

OTHER CURRENT ASSETS AS ON 31.03.2023

<u>Bihar</u>	
GST Input not Taken	111,252.50
GST Refundable	13,096.40
GST Receivable	58,597.83
TDS Paid in Excess	499.16
Sub-Total (a)	183,445.89
<u>Jharkhand</u>	
GST Input not Taken	54,032.42
GST Refundable	338.97
GST Receivable	38,384.73
TDS Paid in Excess	12,007.70
Accrued Intt on FDR	10,057.43
Sub-Total (b)	114,821.25
<u>Delhi</u>	
GST Input not Taken	47.62
GST Receivable	2,683.26
Sub-Total (c)	2,730.88
<u>UP</u>	
GST Receivable	454.41
Sub-Total (c)	454.41
GRAND TOTAL (a+b+c)	301,452.43

SALE OF SERVICES AS ON 31.03.2023

Bihar	1,507,417.32
UP	3,360.00
Delhi	9,155.70
TOTAL	1,519,933.02

PURCHASES/EXPENSES AS ON 31.03.2023

Bihar	1,352,591.76
Jharkhand	4,716.74
TOTAL	1,357,308.50

For and on behalf of the Board of Directors
LEVANA INFRA PRIVATE LIMITED



Sunita Kumari
(SUNITA KUMARI)
Director
DIN : 07716527

Naveen Kumar
(NAVEEN KUMAR)
Director
DIN : 08315909

LEVANA INFRA PRIVATE LIMITED
(formerly known as Levana Buildtech & Properties Private Limited)

INDIRECT EXPENSES AS ON 31.03.2023

Particulars	Bihar	Delhi	Jharkhand	UP	Amount '00 Total
<u>Employee Benefits</u>					
Admin Charges	-	-	60.00	-	60.00
Director Remuneration	-	-	3,750.00	-	3,750.00
EPF Expenses	1,391.15	-	1,148.89	-	2,540.04
ESI Expenses	344.10	79.22	335.82	-	759.14
Salary & Wages	10,586.27	2,435.11	25,223.31	-	38,244.69
Total	12,321.52	2,514.33	30,518.02	-	45,353.87
<u>Bank Charges</u>	-	-	38.24	-	38.24
Interest & Late Fees - GST	829.66	-	14.26	-	843.92
Interest & Late Fees - TDS	-	-	1,313.32	-	1,313.32
Office Expense	-	350.00	299.27	100.00	749.27
Payment to Auditor	-	-	500.00	-	500.00
Professional Charges	60,690.00	-	5,400.00	-	66,090.00
Rent & Maint Charges	600.00	-	1,120.00	-	1,720.00
Short & Excess	1.32	0.01	0.00	-	1.33
Total	74,442.50	2,864.34	39,203.11	100.00	116,609.95

For and on behalf of the Board of Directors
LEVANA INFRA PRIVATE LIMITED

Sunita Kumari
(SUNITA KUMARI)
Director
DIN : 07716527

Naveen Kumar
(NAVEEN KUMAR)
Director
DIN : 08315909



NAME & ADDRESS	:	LEVANA INFRA PRIVATE LIMITED
ADDRESS	:	Flat No. H-281, Retired Retining CGHS, I.P. Extension, Delhi-110092
STATUS	:	Private Limited Company
P.A.N.	:	AACCL 2328 P
WARD	:	Circle 15(1)
ASSTT. YEAR	:	2023-24
DATE OF INCORPORATION	:	04.04.2012

STATEMENT OF NET INCOME

<u>INCOME FROM BUSINESS U/S 115BAA</u>		<u>AMOUNT(RS.)</u>
Net Profit as per Statement of Profit & Loss attached	6,282,022.83	
<u>Add : Inadmissible Expenses or Expenses to be Considered Separately</u>		
Depreciation	230,568.00	
Interest & Late Fees - TDS	131,332.00	
	<u>6,643,922.83</u>	
Less: <u>Deduction u/s 32 of I. Tax Act, 1961</u> (As per Depreciation Chart attached)	<u>228,990.00</u>	<u>6,414,932.83</u>
Net Income		6,414,932.83
Net Income R/off		6,414,930.00
I. Income Tax @22% U/S 115BAA		1,411,285.00
Add : Surcharge @10%		<u>141,129.00</u>
		1,552,414.00
Add : Health & Education Cess @4%		<u>62,097.00</u>
		1,614,511.00
Less: TDS Deducted		<u>3,205,505.00</u>
	Refund Due	<u><u>(1,590,994.00)</u></u>

LEVANA INFRA PRIVATE LIMITED

(DIRECTOR)

LEVANA INFRA PRIVATE LIMITED

DEPRECIATION CHART AS PER INCOME TAX RULES, 1962 FOR THE YEAR ENDED 31.03.23 (A.Y. 2023 - 2024)

	RATE OF DEP.	W.D.V. AS ON 01.04.2022 RS.	ADDITIONS / (DELETION)		TOTAL RS.	DEPN. DURING THE YEAR RS.	W.D.V. AS ON 31.03.2023 RS.
			BEFORE 30.09.22	AFTER 30.09.22			
<u>A. PLANT & MACHINERY</u>	15%						
Mobile		51,240.00	-	-	51,240.00	7,686.00	43,554.00
Hope Pipe Jointing Machine		-	-	720,340.00	720,340.00	54,026.00	666,314.00
Hydro Testing Kit		-	-	170,000.00	170,000.00	12,750.00	157,250.00
Scaffolding Material		-	-	1,103,340.00	1,103,340.00	82,751.00	1,020,589.00
Chimney Box		-	-	578,450.00	578,450.00	43,384.00	535,066.00
(A)		51,240.00	-	2,572,130.00	2,623,370.00	200,597.00	2,422,773.00
<u>B. PLANT & MACHINERY</u>	40%						
Laptop		70,983.00	-	-	70,983.00	28,393.00	42,590.00
(B)		70,983.00	-	-	70,983.00	28,393.00	42,590.00
TOTAL (A+B)		122,223.00	-	2,572,130.00	2,694,353.00	228,990.00	2,465,363.00

LEVANA INFRA PVT. LTD.


(DIRECTOR)