

**TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED**  
**S 550/51, OFFICE NO 214, FIRST FLOOR, SCHOOL BLOCK,**  
**SHAKARPUR NEW DELHI-110092**  
**CIN- U70101DL1998PTC096763**  
**Email ID –[info@technocraftconstruction.com](mailto:info@technocraftconstruction.com)**  
**Contact No - 9891322464**

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**NOTICE OF AGM**

Notice is hereby given that **25<sup>th</sup> Annual General Meeting** of the members of “Technocraft Construction Private Limited” will be held on Saturday, 30<sup>th</sup> day of September, 2023 at 01:00 P.M. at the registered office of the Company situated at S 550/51, Office No.214, 1<sup>st</sup> Floor, School Block, Shakarpur, New Delhi to transact the following business:

**Ordinary business:**

1. To consider, approve and adopt the Audited Financial Statements of the company comprising of the Balance Sheet and Statement of Profit & Loss for the year ended March 31, 2023 and Notes thereto together with the Report of the Board of Directors and Auditors thereon.

Date: 05/09/2023

Place: Delhi

By the Order of the Board of  
**FOR TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED**



Director

SANJAY TYAGI

DIRECTOR

DIN: 01446861

Add: B-27, SECTOR-49, NOIDA-201003

**Notes:-**

- (1) A member entitled to attend and vote at meeting is entitled to appoint the proxy to attend and vote at the meeting in case of poll on his behalf and such proxy need not be a member of the company.
- (2) The instrument of proxy, duly stamped and signed shall be deposited at the registered office not less than 48 hours before the commencement of the meeting.
- (3) The relevant explanatory statement pursuant to section 102 of the Companies act, 2013 relating to the special business to be transacted at the meeting is annexed hereto.
- (4) All documents referred to in the notice and accompanying explanatory statement are open for inspection at the registered office of the company on all working days during business hours up to the date of the general meeting and at the venue of the meeting for the duration of the meeting.

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**Contact No - 9891322464**

**DIRECTOR REPORT**

Dear Members,

Your directors have pleasure in presenting 25<sup>th</sup> Annual Report on the affairs of the Company together with the Audited Financial Statements for the financial year ended 31<sup>st</sup> March, 2023.

**FINANCIAL SUMMARY OR PERFORMANCE OF THE COMPANY**

The Company's performance for the financial year ended 31<sup>st</sup> March, 2023 is summarized below:

Particulars	(Rs. In Lacs)	
	Year ended 31.03.2023	Year ended 31.03.2022
Total Revenue (including Other Income)	18056.31	12352.38
Less: Total Expenditure	16579.02	11509.81
<b>Profit/ (Loss) before Tax</b>	<b>1477.29</b>	<b>842.57</b>
Less:		
-Current Tax	375.00	220.50
-Current Tax Expenses for Prior Years	0.50	9.34
- Deferred Tax Asset/ (Liability)	-6.31	-3.62
<b>Profit / (Loss) for the period</b>	<b>1108.10</b>	<b>616.35</b>

**OPERATIONS PERFORMANCE**

The Company has reported total revenue (including Other Income) of Rs. **18056.31 Lacs** for the current year as compared to **Rs. 12352.38 Lacs** in the previous financial year. The Net Profit for the year under review is amounted to **Rs. 1108.10 Lacs** as compared to **Rs. 616.35 Lacs** in the previous year.

**TRANSFER TO RESERVES**

During the year under review, the Company has not transferred any fund to general reserves.

**DIVIDEND**

No dividend has been recommended by the Board during the year.

### **SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES:**

There is no Subsidiary Company or Associate Company or Joint Venture.

### **DEPOSITS**

The Company has not invited or accepted any deposits from the public during the year ended March 31, 2023. There were no unclaimed or unpaid deposits as on March 31, 2023.

### **CHANGE IN THE NATURE OF BUSINESS**

There is no change in the nature of the business of the company.

### **MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY**

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company, to which the financial statements relate and the date of the report.

### **SECRETARIAL STANDARDS**

Your Company is in compliance with the Secretarial Standards on Meetings of the Board of Directors (SS-1) and Secretarial Standards on General Meetings (SS-2) issued by the Institute of Company Secretaries of India ("ICSI") as may be amended from time to time.

### **CHANGES IN SHARE CAPITAL**

There was no change in the Share Capital of the company during the year.

- **DISCLOSURE REGARDING ISSUES OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS:** The Company has not issued any equity shares with differential rights during the year under review.
- **DISCLOSURE REGARDING ISSUES OF EMPLOYEE STOCK OPTIONS:** The Company has not provided any Stock Option Scheme to the employees during the year under review.
- **DISCLOSURE REGARDING THE ISSUES OF SWEAT EQUITY SHARES:** The Company has not issued any Sweat Equity Shares during the year under review.

## **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

### **(a) Conservation of Energy:**

The company has taken all proper measures to conserve energy through administrative systems and procedures. Improvement in methods and techniques of energy conservation and optimal utilization of energy in all operations has continued to be a focus area.

### **(b) Power and Fuel Consumption:**

The operations of the Company are not power intensive. Therefore, no comments are required.

### **(c) Technology Absorption:**

The provision of Clause B of Sub Rule (3) of Rule 8 of Companies (Accounts) Rules, 2014 are not applicable as the Company has not imported any technology during the year under review.

### **(d) Foreign Exchange Earning and Outgo:**

Foreign Exchange Earnings: NIL

Foreign Exchange Outgo: NIL

## **DIRECTORS OR KEY MANAGERIAL PERSONNEL AND CHANGES AMONG THEM**

During the Financial Year under review, the following changes took place in the Composition of the Board of Directors:

- **Mr. Kartikey Tyagi (DIN: 09471808)** was regularized as director of the company with effect from 06.02.2023 and after that on 17.03.2023 he was resigned from the directorship of the company.

As on 31.03.2023, the Board of Directors of the Company comprises the following:

<b>S. No.</b>	<b>Name of Director</b>	<b>DIN</b>	<b>Designation</b>
1	Sanjay Tyagi	01446861	Managing Director
2	Rekha Tyagi	02556586	Director

### **NUMBER OF MEETING OF THE BOARD**

During the year, the Board Meetings convened are as follow and the intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

<b>S No.</b>	<b>Date of Board Meeting</b>	<b>Number of Director attended the meeting</b>
1	04.04.2022	3
2	22.04.2022	3
3	04.05.2022	3
4	07.05.2022	3
5	10.05.2022	3
6	19.05.2022	3
7	11.06.2022	3
8	27.06.2022	3
9	30.06.2022	3
10	19.07.2022	3
11	27.07.2022	3
12	31.07.2022	3
13	03.08.2022	3
14	29.08.2022	3
15	02.09.2022	3
16	03.09.2022	3
17	03.09.2022	3
18	17.09.2022	3
19	21.09.2022	3
20	30.09.2022	3
21	03.11.2022	3
22	27.12.2022	3
23	05.01.2023	3
24	20.01.2023	3
25	25.01.2023	3
26	03.02.2023	3
27	06.02.2023	3
28	06.02.2023	3
29	07.02.2023	3
30	15.02.2023	3
31	17.02.2023	3
32	14.03.2023	3
33	15.03.2023	3
34	17.03.2023	3
35	31.03.2023	2

### **DECLARATION BY INDEPENDENT DIRECTORS**

The Company is not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014. Hence, no declaration has been obtained.

### **STATUTORY AUDITOR & AUDIT REPORT**

M/s Rishi Kapoor & Company, Chartered Accountants (Firm Reg. No. 006615C), were re-appointed as Statutory Auditors of the Company for a period of five years to hold office from the conclusion of the Annual General Meeting held on 30.11.2021 till the conclusion of Annual General Meeting of the Company for F.Y 2025-26. The Statutory Auditor has given confirmation to the effect that they are eligible to continue with their appointment and that they have not been disqualified in any manner for continuing as Statutory Auditors. The remuneration payable to the Statutory Auditors shall be determined by the Board of Directors. The Auditors' Report with notes to accounts are self-explanatory and, therefore, do not call for further comments. The Audit Report does not contain any qualification, reservation or adverse remarks.

### **EXPLANATION ON EVERY QUALIFICATION BY AUDITOR IN HIS REPORT**

There was no adverse remark in audit report.

### **DETAILS OF FRAUD REPORTED BY AUDITOR UNDER SECTION 143 (12) OF COMPANIES ACT, 2013**

During the year under review, no fraud has been reported by auditor as specified under section 143 (12) of Companies Act, 2013.

### **DIRECTORS' RESPONSIBILITY STATEMENT U/S SECTION 134**

Pursuant to the requirement under section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- (i) In the preparation of the annual accounts for the financial year ended on 31<sup>st</sup> March, 2023 the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (ii) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2023 and of the profit and loss of the company for that period;
- (iii) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(iv) The directors had prepared the annual accounts on a going concern basis; and

(v) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

#### **SECRETARIAL AUDIT UNDER SECTION 204 OF THE COMPANIES ACT, 2013**

Pursuant to the provisions of section 204 of the companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 Secretarial Audit does not apply to the company.

#### **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186**

The particulars of loans, guarantees or investments made during the Financial Year 2022-23, if any, have been disclosed in the notes attached to and forming part of the Financial Statements of the Company prepared for the Financial Year ended March 31, 2023 as per the provisions of Section 186 and Section 134(3)(g) of the Companies Act, 2013.

#### **RELATED PARTY TRANSACTIONS**

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in form AOC-2 is attached as **Annexure-A**. All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business.

#### **COMMITTEES OF THE BOARD**

The Provisions of section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of the Board and its Powers) Rules 2014, is not applicable on the company, hence our company is not required to constitute Nomination and Remuneration committee.

The Company is also not required to constitute stakeholders Relationship committee under section 178(5) of the companies Act, 2013.

#### **AUDIT COMMITTEE**

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2013 relating to composition of Audit Committee is not applicable to the Company.

## **CORPORATE SOCIAL RESPONSIBILITY POLICY & CSR COMMITTEE**

The Company is required to constitute a Corporate Social Responsibility Committee as it fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is required to formulate policy on corporate social responsibility. However, your company respects society value and makes endeavor to contribute for the societal clause as far as possible. The utilized amount and unspent amount being shown in the **Annexure-B**.

## **MAINTENANCE OF COST RECORDS**

In accordance with the provisions under Section 148 of the Companies Act, 2013 read with the rules made there under, the provisions relating to the cost Audit are applicable on the Company. However, we have not made a detailed examination of the records with a view a to determine whether they are accurate or complete.

## **RISK MANAGEMENT POLICY**

Pursuant to section 134(3) (n) of the Companies Act, 2013, the Company has developed and implemented a risk management policy which identifies major risks that may affect the Company. The same has also been adopted by the Board and is also subject to its review from time to time. Further, risk mitigation process and its related measures have been also formulated as well as spelled out in the said policy.

## **DISCLOSURE ON ESTABLISHMENT OF A VIGIL MECHANISM**

The provisions of Section 177 (9) of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of the Board and its Powers) Rules, 2014 with respect to establishment of Vigil Mechanism is applicable to the Company.

## **DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013**

The Company has formed an Internal Complaint Committee in compliance with the provisions of the Sexual Harassment of Women at workplace (Prevention, Prohibition &Redressal) Act, 2013. The details are as follows:

1. Number of Complaints of sexual harassment received in the year: Nil
2. Number of complaints disposed during the year: N.A
3. No. of cases pending for more than ninety days: N.A
4. No. of workshops or awareness programme against sexual harassment carried out: None
5. Nature of action taken by the employer or District officer: N.A

**SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS**

During the year under review, there has been no such significant and material order passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

**STATEMENT IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROL WITH REFERENCE TO THE FINANCIAL STATEMENTS**

The management has taken all necessary steps to plug the internal control weaknesses. The management has implemented an effective and meaningful system in place to safeguard the assets of the company.

**PARTICULARS OF EMPLOYEES**

None of the employees who have worked throughout the year or a part of the Financial Year 2022-23, were getting remuneration in excess of the threshold mentioned under Section 197(12) of the Act read with rule 5(2) of Companies (Appointment and Remuneration) Rules, 2014.

**THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR**

During the Financial Year 2022-23, there was no application made and proceeding initiated /pending under the Insolvency and Bankruptcy Code, 2016, by any Financial and/or Operational Creditors against your Company. As on the date of this report, there is neither application nor proceeding pending against your company nor has your company made any application against the other company under the Insolvency and Bankruptcy Code, 2016.

**DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF**

As Company has not done any one time settlement during the year under review hence no disclosure is required.

**ACKNOWLEDGMENTS**

Directors of the company take this opportunity to place on record their appreciation and sincere gratitude to the Government and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come.

Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day-to-day management.

Date: 05/09/2023

Place: Delhi

By the Order of the Board of  
**FOR TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED**  
For Technocraft Ventures Limited For Technocraft Ventures Limited

 Director

**SANJAY TYAGI**

**DIRECTOR**

**DIN: 01446861**

**B-27, SECTOR-49, NOIDA**

 Director

**REKHA TYAGI**

**DIRECTOR**

**DIN: 02556586**

**B-27, SECTOR-49, NOIDA**

**Annexure-A**

**Form AOC-2**

**Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014**

1. **Details of contracts or arrangements or transactions not at arm's length basis: Nil**
2. **Details of material contracts or arrangement or transactions at arm's length basis:**

<b>Name(s) of the related party and nature of relationship</b>	<b>Nature of the contracts/arrangement/ transactions</b>	<b>Durati on of the contra ct/ arrang ements / transa ctions</b>	<b>Salient terms of the contracts or arrangements or transactions including the value, if any:</b>	<b>Date(s) of approval by the Board, if any:</b>	<b>Amount paid as advances , if any:</b>
Shri Sanjay Tyagi (Director)	Director's remuneration	1 Year	6600000.00	01/04/2022	-
Smt Rekha Tyagi (Director)	Director's remuneration	1 Year	1500000.00	01/04/2022	-
Smt Rekha Tyagi (Director)	Rent	1 Year	1320000.00	01/04/2022	-
Shri Sanjay Tyagi (Director)	Rent	1 Year	600000.00	01/04/2022	-
Ms. Vartika Tyagi (Daughter of Director)	Salary	1 Year	1800000.00	01/04/2022	-
Mr. Kartikey Tyagi (Director)	Salary	1 Year	1800000.00	01/04/2022	-
Sanjay Tyagi HUF (Director is the Karta)	Purchase	1 Year	1588812.00	01/04/2022	-
Shri Sanjay Tyagi (Director)	Interest	1 Year	4061370	01/04/2022	-
Mr. Kartikey Tyagi (Director)	Interest	1 Year	177333	01/04/2022	-

Smt Rekha Tyagi (Director)	Interest	1 Year	6348538	01/04/2022	-
Sanjay Tyagi HUF (Director is the Karta) (Director Interested)	Interest	1 Year	366288	01/04/2022	-
Ms. Vartika Tyagi (Daughter of Director)	Interest	1 Year	223159	01/04/2022	-
Vibhor Vaibhav Infra Private Limited (Director Relative is Director)	Revenue from operation	1 Year	2158076	01/04/2022	-
Vibhor Vaibhav Infra Private Limited (Director Relative is Director)	Contract/Subcontract Expenses	1 Year	621812284	01/04/2022	-


Date: 05/09/2023


Place: Delhi

By the Order of the Board of

FOR TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED  
For Technocraft Ventures Limited

For Technocraft Ventures Limited

  
Director  
SANJAY TYAGI  
DIRECTOR  
DIN: 01446861  
B-27, SECTOR-49, NOIDA

  
REKHA TYAGI Director  
DIRECTOR  
DIN: 02556586  
B-27, SECTOR-49, NOIDA

## Annexure-B

### CORPORATE SOCIAL RESPONSIBILITY REPORT

**Format for the Annual Report on CSR Activities to be Included in the Board's Report For  
Financial Year as on 31<sup>st</sup> March, 2023**

1. Brief outline on CSR Policy of the Company.

The Company has development and implemented its corporate Social Responsibility (CSR) Policy. The Company deeply acknowledges its business operations while meeting the interests of its shareholders.

As per CSR Policy, the company can undertake (ii) activity as mentioned in the Schedule VII of the Companies Act, 2013.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	SANJAY TYAGI	Chairman	2	2
2.	REKHA TYAGI	Director	2	2
3.	KARTIKEY TYAGI	Director	2	1

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company – **NOT APPLICABLE**

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report).- **NOT APPLICABLE**

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any-

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
NA	NA	NA	NA

6. Average net profit of the company as per section 135(5).-**Rs. 75740947.30**

7(a) Two percent of average net profit of the company as per section 135(5)-Rs. 1514818.95

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years.  
- Rs. NIL

(c) Amount required to be set off for the financial year, if any- Rs. NIL

(d) Total CSR obligation for the financial year (7a+7b-7c)-Rs. 1514818.95

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
1514500.00	1460000.00	29/03/2025	--	--	--

(b) Details of CSR amount spent against ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Project duration.	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency	
				State	District					Name	CSR Registration number.
-	-	-	-	-	-	-	-	-	-	-	-

(c) Details of CSR amount spent against **other than ongoing projects** for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State.	District.			Name.	CSR registration number.
--	--	--	--	--	--	--	--	--	--

(d) Amount spent in Administrative Overheads- Rs. **54500.00**

(e) Amount spent on Impact Assessment, if applicable- N.A

(f) Total amount spent for the Financial Year (excluding amount deposited in unspent CSR account), i.e. (8b+8c+8d+8e)- **Rs. 54500.00**

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	1514818.95
(ii)	<b>**Total amount spent for the Financial Year</b>	<b>1514500.00</b>
(iii)	<b>Excess amount spent for the financial year [(ii)-(i)]</b>	<b>-318.95</b>
(iv)	Surplus (payable) arising out of the CSR projects or programmes or activities of the previous financial years, if any	--
(v)	Amount available for set off (payable) in succeeding financial years [(iii)-(iv)]	--

**\*\* This also includes the amount deposited in the Unspent CSR account by the company.**

9. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year- **NOT APPLICABLE**

**(Asset-wise details).**

(a) Date of creation or acquisition of the capital asset(s).

(b) Amount of CSR spent for creation or acquisition of capital asset.

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

10. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5). - N.A.


(Director) REKHA TYAGI	(Chairman CSR Committee) SANJAY TYAGI
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Date: 05/09/2023  
Place: Delhi

By the Order of the Board of  
**FOR TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED**  
For Technocraft Ventures Limited

For Technocraft Ventures Limited

  
Director  
**SANJAY TYAGI**  
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DIN: 01446861  
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Director  
**REKHA TYAGI**  
DIRECTOR  
DIN: 02556586  
B-27, SECTOR-49, NOIDA



**RISHI KAPOOR & COMPANY  
CHARTERED ACCOUNTANTS**

**Plot No. 10, Advocate Chambers, RDC, Raj Nagar  
GHAZIABAD-201002**

**Phones: 0120-4371050, Fax: 4371070,(M) 9910385499**

**Email: carishikapoor@yahoo.co.in**

**CIN:U70101DL1998PTC096763**

**INDEPENDENT AUDITOR'S REPORT**

**TO  
THE MEMBERS OF  
TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED**

**REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss (including other comprehensive incomes) and the statement of Cash Flows for the year then ended and a summary of the significant accounting policies and other explanatory information.

**MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The management and Board of Directors of the Company are 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 including other comprehensive incomes and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under Section 133 of the Act, read with rule 7 of 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 judgments and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are 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.



## AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit.

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 there under.

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 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 accounting policies used and the reasonableness of the accounting estimates made by the Company's Director, as well as evaluating the overall presentation of the financial statements.

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.

## 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 including Indian Accounting Standards, the financial position of the Company as at 31st March 2023 and its financial performance and its cash flows for the year ended on that date.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India vide Order number S.O.849(E) dated 25<sup>th</sup> February 2020 in terms of sub-section (11) of section 143 of the Act, we give in the Annexure – A & Note No.26, a statement on the matters Specified in paragraphs 3 and 4 of the Order.
2. As required by section 143(3) of the Act, we further 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 appears from our examination of those books;



- c) 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;
- d) In our opinion, the aforesaid financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014;
- e) On the basis of 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) In our opinion, the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls are adequate in commensurate to the size of the business;
- g) 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 explanation 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; as such the question of commenting on any material foreseeable losses thereon does not arise.
  - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the company.
  - iv. (a) The Company has not advanced or loaned or invested any funds (either from borrowed funds or share premium or any other sources or kind of Funds) or in any other persons or entities including foreign entities 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 or provide any guarantee, security or the like on behalf of the ultimate Beneficiaries.  
  
(b) That no funds have been received by the company from any persons or entity including foreign entities with the understanding, whether recorded in writing or otherwise, that the company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.  
  
(c) That we had considered reasonable and appropriate audit procedures, in the circumstances based on such audit procedures nothing has come to our notice that caused us to believe that the representations under sub clause (a) and (b) contain any misstatement.



- v. The Company has not declared or paid any dividend during the year as per section 123 of the Companies Act 2013.

**For Rishi Kapoor & Company  
Chartered Accountants  
FRNo. 006615C**

**Place: Ghaziabad  
Date : 05.09.2023**



**(Jyoti Arora)  
Partner  
M.No.455362**

## Annexure A to the Independent Auditors' Report

**The Annexure referred to in Independent Auditors Report to the Members of the Company on the Financial Statements for the year ended 31st March 2023, we report that:**

- i. According to the information and explanations given to us and on the basis of our examination of the records of the Company in respect of its Property, Plant & Equipment's and Intangibles:
  - (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 no Intangible Assets existing as on the date of Balance Sheet and therefore the provisions of clause 3(i)(a)(B) is not applicable to the company and hence not commented upon.
  - (b) The Property, Plant and Equipment have been physically verified by the management at regular intervals and no material discrepancies were noticed on such verification and the same have been properly dealt with the books of accounts. In our opinion, this period of physical verification is reasonable having regard to the size of the company and the nature of its assets;
  - (c) The title deeds of all immovable properties are held in the name of the company and are disclosed in the financial statements. Further there is no dispute on above said immovable properties. :-
  - (d) In our opinion and according to the information and explanations given to us, The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. Therefore the provisions of clause 3(i)(d) are not applicable to the company and hence not commented upon.
  - (e) In our opinion and according to the information and explanations given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
- ii. In our opinion on the basis of information and explanation given to us in respect of its inventories :
  - (a) The inventory has been physically verified during the year by the management and the frequency of verification is reasonable as told by the management of the company. The procedures of physical verification of inventories followed by the Management were reasonable and adequate in relation to the size of the company and nature of its business as told by the management of the company. The Company has maintained proper records of its inventories and no material discrepancies were noticed on physical verification.



- (b) The Company has taken working capital limits in excess of five crore rupees in aggregate from banks and other financial institutions on the basis of security of current assets and therefore the provisions of clause 3(ii)(b) are applicable to the company.
- iii. The Company has not made investments in, provided any guarantee or security or granted any loans or advances during the year in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore the provisions of clause 3(iii) are not applicable to the company and hence not commented upon.
- 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.
- v. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and provisions of Sections 73 to 76 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2015 with regard to the deposits accepted are not applicable.
- vi. The maintenance of cost records has been specified by the Central Government under section 148(1) of the Companies Act, 2013. We have broadly reviewed the books of account maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended, prescribed by the Central Government for maintenance of cost records under Section 148(1) of the Companies Act, 2013, and are of the opinion that, prima facie, the prescribed cost records have been made and maintained by the Company. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.
- 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 accrued in the books of account in respect of undisputed statutory dues including GST, provident fund, ESI, income-tax, sales tax, service tax, duty of customs, duty of excise, VAT and any other material statutory dues have been generally/regularly deposited during the year by the Company with the appropriate authorities and there are no outstanding statutory dues as on the last day of the financial year for a period of more than six months from the date they become payable.
- (b) There are no dues as referred to in sub clause (a) above, which have not been deposited on account of any disputes.
- viii. In our opinion and according to the information and explanation given to us, there are no transactions which have not been recorded in the books of account on account of surrender or undisclosed income during the year in the tax assessments under the Income Tax Act, 1961.
- ix. (a) In our opinion and according to the information and explanation given to us, the company has not defaulted in the repayment of dues to financial institution or banks and debentureholders.



(b) In our opinion and according to the information and explanation given to us, the company is not a declared willful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanation given to us, the company has duly applied its termloans for the purpose for which the said loans were obtained.

(d) In our opinion and according to the information and explanation given to us, the company has not applied funds raised on short term basis for long term purposes.

(e) In our opinion and according to the information and explanation given to us, 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.

(f) In our opinion and according to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

x. (a) In our opinion and according to the information and explanation given to us, the company has not raised moneys by way of initial public offer or further public offer (including debt instruments)

(b) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

xi. (a) During the course of our examination of the books and records of the company, carried in accordance with the auditing standards generally accepted in India, we have neither come across any instance of fraud on or by the Company nor have we been informed of any such instance by the Management.

(b) During the course of our examination of the books and records of the company, carried in accordance with the auditing standards generally accepted in India, we have not filed any report under sub-section (12) of section 143 of the Companies Act in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) In our opinion and according to the information and explanation given to us, during the year the Company have not received any whistle blower complaints.

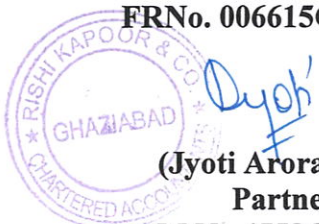


- xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the Order are not applicable to the Company and hence not commented upon.
- xiii. In our opinion and according to the information and explanation given to us, Management has approved all transactions with related parties, hence, are in compliance with section 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv. (a) In our opinion, prima facie, the company has an adequate internal audit system which is commensurate with the size and nature of its business.
- (b) Based upon the audit procedures performed and the information and explanations given by the management, Provisions for Internal Audit are not applicable on the Company.
- xv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with them. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the company and hence not commented upon.
- xvi. (a) In our opinion and according to the information and explanation given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3(xvi) of the Order are not applicable to the Company and hence not commented upon.
- (b) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not conducted any Non- Banking Financial or Housing Finance activities. Therefore, the provisions of clause 3(xvi)(b) of the Order are not applicable to the Company and hence not commented upon.
- (c) In our opinion and according to the information and explanation given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Therefore, the provisions of clause 3(xvi)(c) of the Order are not applicable to the Company and hence not commented upon.
- (d) In our opinion and according to the information and explanation given to us, the Group has no Core Investment Company as a part of the Group. Therefore, the provisions of clause 3(xvi)(d) of the Order are not applicable to the Company and hence not commented upon.
- xvii. Based upon the audit procedures performed and the information and explanations given by the management, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.



- xviii. That during the year, there has been no resignation of the statutory auditors. Therefore, the provisions of clause 3(xviii) of the Order are not applicable to the Company and hence not commented upon.
- xix. In our opinion and according to the information and explanation given to us and on the basis of events, financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, no material uncertainty seems to exist as on the date of the audit report and the company seems to be 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, however we could not comment about the future viability of the company.
- xx (a) In our opinion, Section 135 i.e. Corporate Social Responsibility provisions are applicable to the company. Accordingly reporting under clause 3(xx) of the Order is applicable for the year.
- (b) In our opinion, the company has unspent CSR amount and has transferred Rs.14,60,000/- to a special account as per provisions of Section 135(6) of the Companies Act 2013. Therefore, the provisions of clause 3(xx)(b) of the Order are applicable to the Company.
- xxi. Based upon the audit procedures performed and the information and explanations given by the management, the company has no subsidiaries or holding companies and thus consolidation is not applicable on the company. Therefore, the provisions of clause 3(xxi) of the Order are not applicable to the Company and hence not commented upon.

**For Rishi Kapoor & Company**  
**Chartered Accountants**  
**FRNo. 006615C**

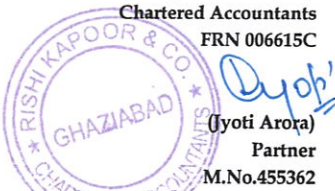
  
**(Jyoti Arora)**  
**Partner**  
**M.No.455362**

**Place: Ghaziabad**  
**Date : 05.09.2023**

M/s TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED  
BALANCE SHEET AS AT 31ST MARCH, 2023  
CIN No. : U70101DL1998PTC096763

PARTICULARS	NOTE NO.	(Rs. In Lacs)	
		AS 31.03.2023	AT 31.03.2022
<b>I. EQUITY &amp; LIABILITIES</b>			
<b>1. SHAREHOLDER' FUNDS</b>			
a Share Capital	1	752.53	752.53
b Reserves & Surplus	2	6596.62	5488.51
c Money received against Share Warrants		-	-
<b>2. SHARE APPLICATION MONEY PENDING ALLOTMENT</b>			
	-	-	-
<b>3. NON CURRENT LIABILITIES</b>			
a Long Term Borrowings	3	2258.00	3633.68
b Deferred Tax Liabilities (Net)		-	-
c Other Long Term Liabilities	4	-	81.06
d Long Term Provisions	5	-	-
<b>4. CURRENT LIABILITIES</b>			
a Short Term Borrowings	6	4027.37	4539.01
b Trade Payables	7	3273.91	2033.91
c Other Current Liabilities	8	1431.13	1108.64
d Short Term Provisions	9	419.06	249.42
	<b>TOTAL</b>	<b>18758.62</b>	<b>17886.76</b>
<b>II. ASSETS</b>			
<b>1. NON CURRENT ASSETS</b>			
a Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	10	1029.68	999.95
(ii) Intangible Assets		-	-
(iii) Capital Work In Progress	-	-	-
(iv) Intangible Assets Under Development	-	-	-
(v) Fixed Assets held for Sale	-	-	-
b Non Current Investments	11	43.87	43.58
c Deferred Tax Assets (Net)	12	29.84	23.52
d Long Term Loans & Advances	13	11.11	420.65
e Other Non Current Assets		-	-
<b>2. CURRENT ASSETS</b>			
a Current Investments	-	-	-
b Inventories	14	4725.48	1754.01
c Trade Receivables	15	5111.27	7877.23
d Cash & Cash Equivalents	16	2602.13	2923.95
e Short Term Loans & advances	17	4413.07	3412.37
f Other Current Assets	18	792.17	423.51
	<b>TOTAL</b>	<b>18758.62</b>	<b>17886.76</b>
Significant Accounting Policies and Notes on Accounts	26		

In terms of our report attached  
For Rishi Kapoor & Company  
Chartered Accountants  
FRN 006615C




(Jyoti Aroja)  
Partner  
M.No.455362

Place : Ghaziabad  
Date : 05.09.2023

UDIN : 23455362BQRUY8644

For and on behalf of the Board of Directors

  
(Sanjay Tyagi)  
Director  
DIN: 01446861

  
(Rekha Tyagi)  
Director  
DIN: 02556586

**M/s TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2023**  
**CIN No. : U70101DL1998PTC096763**

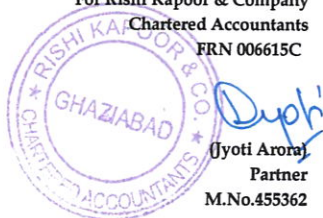
(Rs. In Lacs)

PARTICULARS	NOTE NO.	FOR THE YEAR ENDED 31.03.2023	FOR THE YEAR ENDED 31.03.2022
<b>I. CONTINUING OPERATIONS</b>			
1	Revenue from Operations	17869.09	12057.85
2	Other Income	187.22	294.53
	<b>TOTAL</b>	<u>18056.31</u>	<u>12352.38</u>
3	<b>EXPENSES</b>		
a	Cost of Material & Construction	-	-
b	Purchase of Stock In Trade	18106.22	10746.61
c	Change in Inventories of Finished Goods, Work In Progress & Stock In Trade	-2971.47	-511.21
d	Employee Benefit Expenses	382.39	290.98
e	Finance Costs	812.22	773.34
f	Depreciation & Amortisation Expenses	96.44	80.78
g	Other Expenses	153.22	129.30
	<b>TOTAL</b>	<u>16579.02</u>	<u>11509.81</u>
4	Profit / (Loss) before Exceptional & Extraordinary Items & Tax [(1+2)-3]	1477.29	842.57
5	Exceptional Items	-	-
6	Profit / (Loss) before Extraordinary Items & Tax (4+/-5)	1477.29	842.57
7	Extraordinary Items	-	-
8	Profit / (Loss) before Tax (6+/-7)	1477.29	842.57
9	<b>Tax Expenses</b>		
a	Current Tax Expenses for Current Year	375.00	220.50
b	MAT Credit (Where applicable)	-	-
c	Firm Tax	-	-
d	Current Tax Expenses Relating to Prior Years	0.50	9.34
e	Net Current Tax Expenses	375.50	229.84
f	Deferred Tax Asset / (Liability)	6.31	3.62
	<b>TOTAL</b>	<u>369.19</u>	<u>226.22</u>
10	Profit / (Loss) from Continuing Operations (8+/-9)	1108.10	616.35
11	Profit / (Loss) from Discontinuing Operations Before Tax	-	-
12	Tax Expenses of Discontinuing Operations	-	-
13	Profit / (Loss) from Discontinuing Operations After Tax (11+/-12)	-	-
14	Profit / (Loss) For the Year (10+/-13)	1108.10	616.35
15	<b>Earning per Share (of Rs.10/- each) :</b>		
a	Basic	14.73	8.19
b	Diluted	14.73	8.19

Significant Accounting Policies and Notes on Accounts

26

In terms of our report attached  
For Rishi Kapoor & Company  
Chartered Accountants  
FRN 006615C



For and on behalf of the Board of Directors

  
(Sanjay Tyagi)  
Director  
DIN: 01446861

  
(Rekha Tyagi)  
Director  
DIN: 02556586

Place : Ghaziabad  
Date : 05.09.2023

UDIN : 23455362B4URUY8644

M/s TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED

NOTES ON ACCOUNT

(Rs. In Lacs)

Note No. - 1

A SHARE CAPITAL

a AUTHORISED CAPITAL

Equity shares of Rs. 10/- each

TOTAL

b ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL

Equity shares of Rs. 10/- each

TOTAL

AS AT 31.03.2023		AS AT 31.03.2022	
Number	Amount	Number	Amount
10250000	1025.00	10250000	1025.00
10250000	1025.00	10250000	1025.00
7525300	752.53	7525300	752.53
7525300	752.53	7525300	752.53

B (i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	No. of Shares	Amount	No. of Shares	Amount
Equity shares outstanding at the beginning of the year	7525300	752.53	7525300	752.53
Add:- Share issued during the year	-	-	-	-
Less :- Share Bought back during the year	-	-	-	-
Equity shares outstanding at the end of the year	7525300	752.53	7525300	752.53

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

Class of shares / Name of shareholder	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares

As Per Annexure "A" Attached

(iii) Details of share holding of the Promoters:

Name of the Promotor	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares

As Per Annexure "D" Attached

Terms / rights attached to the equity shares

The Company has only one class of equity shares having a par value of Rs. 10/- per share. All the Equity Shares carry the same rights with respect to voting, dividends etc.

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 will be in proportion to the number of equity shares held by the shareholders.



*[Handwritten signature]*

*[Handwritten signature]*

M/s TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED

(Rs. In Lacs)

Note No. - 2	As at 31 March, 2023	As at 31 March, 2022
<b>RESERVES &amp; SURPLUS</b>		
<b>Profit &amp; Loss Account</b>		
Opening Balance	5488.51	4872.17
Add ; Net Profit / (Net Loss) for the year	1108.10	616.35
Closing Balance	<u>6596.62</u>	<u>5488.51</u>
<b>TOTAL</b>	<u><u>6596.62</u></u>	<u><u>5488.51</u></u>

**NON CURRENT LIABILITIES**

Note No. - 3

**LONG TERM BORROWINGS**

**Secured Loans**

**From Banks**

Current Maturities	Non Current Maturities	Current Maturities	Non Current Maturities
155.63	978.99	1417.80	565.54

**From Others**

Mobilization, Secured & Equipment Advance From Departments

1616.76	-	1209.26	781.36
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**Unsecured Loans**

**From Related Parties**

(List enclosed)

-	705.22	-	1287.28
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**From Others**

(List enclosed)

-	573.79	-	999.49
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<b>TOTAL</b>	<u><u>1772.38</u></u>	<u><u>2258.00</u></u>	<u><u>2627.06</u></u>	<u><u>3633.68</u></u>
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In the opinion of the Board of Directors, the company has utilized its borrowings from banks, financial institutions and others purely for the purpose for which it was taken.

Note No. - 4

**OTHER LONG TERM LIABILITIES**

EMS Limited- Ex Partner Ultratech

	-		81.06
<b>TOTAL</b>	<u><u>-</u></u>		<u><u>81.06</u></u>

Note No. - 5

**LONG TERM PROVISIONS**

No Provision for gratuity is made as there is No Liability for the same. The same is dealt on cash Basis.

**CURRENT LIABILITIES**

Note No. - 6

**SHORT TERM BORROWINGS**

**Loans repayable on Demand**

**From Banks**

Punjab Nationa Bank, Noida

(Hypothecation of Stock & Book Debts)

1466.84	1521.78
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HDFC Bank, Noida

(Hypothecation of Stock & Book Debts)

308.50	218.56
--------	--------

Kotak Mahindra Bank, Noida

(Hypothecation of Stock & Book Debts)

380.98	72.88
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Kotak Mahindra Bank, Noida

(WCDL)

98.67	98.73
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Current Maturities of Long Term Borrowings (Secured) (Note No.-3)

155.63	1417.80
--------	---------

**From Others**

Mobilization, Secured & Equipment Advance From Departments (Repayable in one year)

(Note No.-3)

1616.76	1209.26
---------	---------

<b>TOTAL</b>	<u><u>4027.37</u></u>	<u><u>4539.01</u></u>
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In the opinion of the Board of Directors, the company has utilized its borrowings from banks and other financial institutions purely for the purpose for which it w  
The Board of Directors has informed that all statements submitted in the bank or financial institutions are in agreement with books of accounts.  
The Board of Directors has informed that all the charges are duly created, registered and satisfied with the Registrar of Companies.



*Sum*

*Rev.*

M/s TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED

Note No. - 7				(Rs. In Lacs)		
TRADE PAYABLES-BILLED		As at 31 March, 2023		As at 31 March, 2022		
Trade Payables (List enclosed)						
TOTAL		3273.91		2033.91		
		3273.91		2033.91		
Trade Payables ageing schedule :						
Particulars		Outstanding for following periods from due date of Payment				Total Rs.
		Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
As at 31 March, 2023						
(i) MSME and Others		3248.76	24.69	-	0.46	3273.91
TOTAL		3248.76	24.69	-	0.46	3273.91
As at 31 March, 2022						
(i) MSME and Others		2029.81	3.64	0.46	-	2033.91
TOTAL		2029.81	3.64	0.46	-	2033.91

Balances of Trade Payables are subject to confirmation.

As told by the management of the company that it is not possible to give the details of the parties in the form of MSME and non MSME. Further the management has that during the year, No Company has been stuck off, from which the company has done any transactions. Board of the Directors had informed that they had treated accounting date as due date for ageing purpose.

Note No. - 8

OTHER CURRENT LIABILITIES

Statutory Dues Payable	75.03	75.72
Other Expenses Payable (List Enclosed)	52.48	47.46
Other Current Liabilities against Joint Venture Agreement	58.00	115.00
Security Received from Contractors	1091.04	680.38
Advance from Customer - EEC, UP Jal Nigam - Jaunpur	154.58	190.08
TOTAL	1431.13	1108.64

Balances of Advance From Customer are subject to confirmation.

Note No. - 9

SHORT TERM PROVISIONS

Provision For Income Tax	375.00	220.50
Provision for Corporate Social Responsibility Expenses	44.06	28.92
TOTAL	419.06	249.42

NON CURRENT ASSETS

Note No. - 11

NON CURRENT INVESTMENTS

Investment in Others

Investment	33.46	33.46
Krishna TCPL(JV)- Partner 40(%)	10.12	10.12
TESPL-LRS-TCPL-(JV)- Partner 26(%)	0.30	-
TOTAL	43.87	43.58

Note No. - 12

DEFERRED TAX ASSET (NET)

Deferred tax is accounted for by computing the tax effect of timing difference of Depreciation that arises during the year and reverse in subsequent year. During the year, deferred tax asset of Rs.631271.00 has been recognized and credited in the statement of Profit & Loss Account.

Opening Balance	23.52	19.90
Deferred Tax Asset Created during the Year	6.31	3.62
TOTAL	29.84	23.52

Note No. - 13

LONG TERM LOANS & ADVANCES

Loans and Advances to Others :

Secured, considered good		
Unsecured, considered good	11.11	428.65
Doubtful	-	-
(List enclosed)	11.11	428.65
Less: Provision for doubtful Loans & Advances	-	-
TOTAL	11.11	428.65

*Man Reti.*

M/s TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED  
PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS AT 31st MARCH, 2023

S.NO.	PARTICULARS	LIFE	GROSS BLOCK		DELETIONS		AS ON		UP TO		DEPRECIATION		NET BLOC		Not <sup>n</sup> No. - 10
			AS ON 01.04.2022	ADDITIONS	DELETIONS	AS ON 31.03.2023	UP TO 31.03.2022	FOR THE YEAR	DEDUCTION	UP TO 31.03.2023	AS ON 31.03.2023	AS ON 31.03.2022			
1	Leasehold Land	-	533.48	-	-	-	533.48	-	-	-	-	-	533.48	533.48	
2	Building	30	209.58	-	-	-	209.58	94.47	-	-	-	105.40	104.18	115.12	
3	Cellular Phone & Intercom System	5	7.15	-	-	-	7.15	6.28	-	-	-	6.60	0.55	0.87	
4	Furniture & Fixtures	10	12.10	18.32	-	-	30.42	9.29	-	-	-	10.23	20.19	2.81	
5	Plant & Machine & Hotmix Plant & WMM Plan	15	258.37	12.71	-	-	271.09	158.55	-	-	-	185.38	85.70	99.83	
6	Motor Car	8	245.70	86.02	31.11	-	300.61	149.04	-	-	26.49	168.68	131.93	96.66	
7	Scooter & Motor Cycle	8	2.82	0.91	-	-	3.73	2.00	-	-	-	2.24	1.49	0.82	
8	Computer & Accessories	3	20.34	1.63	-	-	21.97	16.28	-	-	-	17.89	4.08	4.06	
9	Tool & Plant	12	2.74	-	-	-	2.74	2.17	-	-	-	2.19	0.54	0.57	
10	Fax & Photocopier	10	2.47	-	-	-	2.47	2.18	-	-	-	2.20	0.26	0.29	
11	Dumper	9	11.01	-	-	-	11.01	10.54	-	-	-	10.54	0.47	0.47	
12	Air Conditioner	5	9.79	0.28	-	-	10.07	9.19	-	-	-	9.40	0.67	0.60	
13	JCB	9	92.54	-	19.92	-	72.63	84.14	-	-	18.43	67.63	5.00	8.41	
14	Weight Machine	12	10.46	-	-	-	10.46	9.92	-	-	-	9.94	0.52	0.54	
15	BPD	9	5.00	-	-	-	5.00	4.78	-	-	-	4.78	0.22	0.22	
16	Tandom Roller	9	30.13	-	-	-	30.13	27.68	-	-	-	27.68	2.46	2.46	
17	Paver	9	63.38	-	-	-	63.38	59.22	-	-	-	60.87	2.51	4.16	
18	WMM Paver	9	10.89	-	-	-	10.89	10.42	-	-	-	10.42	0.47	0.47	
19	Soil Compector	9	21.78	-	-	-	21.78	20.84	-	-	-	20.84	0.94	0.94	
20	Sensor Paver	9	25.41	-	-	-	25.41	24.31	-	-	-	24.31	1.09	1.09	
21	Generator	10	6.65	6.08	-	-	12.73	6.13	-	-	-	6.98	5.75	0.52	
22	Tar Boiler	12	9.53	-	-	-	9.53	7.56	-	-	-	7.63	1.89	1.97	
23	Bitumin Tank	12	1.73	-	-	-	1.73	1.65	-	-	-	1.65	0.09	0.09	
24	Lab Equipments	10	5.13	-	-	-	5.13	4.57	-	-	-	4.75	0.38	0.56	
25	Air Compressor	15	1.72	-	-	-	1.72	1.24	-	-	-	1.34	0.38	0.49	
26	Hydrolic Broomer	15	23.05	-	-	-	23.05	2.55	-	-	-	2.77	20.27	20.50	
26	Office Equipments	5	22.66	3.79	-	-	26.44	14.37	-	-	-	18.53	7.91	8.28	
27	Building		93.70	2.55	-	-	96.25	-	-	-	-	-	96.25	93.70	
<b>TOTAL</b>			<b>1739.30</b>	<b>132.28</b>	<b>51.03</b>	<b>1820.55</b>	<b>739.35</b>	<b>96.44</b>	<b>44.92</b>	<b>790.87</b>	<b>1029.68</b>	<b>999.95</b>	<b>859.96</b>		
Previous Year			1518.53	220.77	-	1739.30	658.57	80.78	-	739.35	999.95	999.95	859.96		

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M/s TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED

(Rs. In Lacs)

CURRENT ASSETS

Note No. - 14

As at 31 March, 2023

As at 31 March, 2022

INVENTORIES

(Taken, Valued & Verified by the Management of the Company)

Closing Work in Progress & Material at site

TOTAL

Closing Work in Progress & Material at site Valued at Cost Price.

4725.48  
4725.48

1754.01  
1754.01

Note No. - 15

TRADE RECEIVABLES (To the extent considered good) - Billed

Trade receivables outstanding for a period exceeding six months from the date they were due for payment

Secured, considered good

Unsecured, considered good

Doubtful

(List enclosed)

Less: Provision for doubtful trade receivables

TOTAL

-  
5111.27  
-

-  
7877.23  
-

5111.27

7877.23

-

-

5111.27

7877.23

5111.27

7877.23

Trade Receivables ageing schedule (As told by the Management)

Particulars	Outstanding for following periods from due date of Payment					Total Rs.
	Less than 6 Months	6 Months - 1 year	1 Year - 2 year	2 Year - 3 year	More than 3 years	
As at 31 March, 2023						
(i) Undisputed Trade Receivables - considered good	4704.62	-	75.10	6.99	324.55	5111.27
(ii) Undisputed Trade Receivables - considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables - considered good/doubtful	-	-	-	-	-	-
TOTAL	4704.62	-	75.10	6.99	324.55	5111.27
As at 31 March, 2022						
(i) Undisputed Trade Receivables - considered good	6319.32	959.48	192.42	-	406.00	7877.23
(ii) Undisputed Trade Receivables - considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables - considered good/doubtful	-	-	-	-	-	-
TOTAL	6319.32	959.48	192.42	-	406.00	7877.23

Balances of Trade Receivables are subject to confirmation, Further management has also confirmed that during the year, No Company has been stuck off, from which the company had any transactions.

Note No. - 16

CASH & CASH EQUIVALENTS

Cash in Hand

Fixed Deposit with Banks held as Margin for Bank Guarantee, LC and Other Commitments

Balance with Scheduled Banks

TOTAL

96.47

2490.95

14.70

2602.13

54.24

2869.61

0.10

2923.95

Note No. - 17

SHORT TERM LOANS & ADVANCES

Loans and Advances to Suppliers & Others :

Secured, considered good

Unsecured, considered good

Doubtful

(List enclosed)

Less: Provision for doubtful Loans & Advances

TOTAL

-  
4413.07  
-

-  
3412.37  
-

4413.07

3412.37

-

-

4413.07

3412.37

4413.07

3412.37

Balances of Sundry/Other Advances are subject to confirmation

Note No. - 18

OTHER CURRENT ASSETS

Income Tax Refundable

Vat Recoverable

GST Recoverable

TDS & TCS

Prepaid Expenses

Accured Interest on FDR

TOTAL

50.83

48.79

289.89

388.06

4.13

10.47

792.17

69.87

50.76

39.92

256.02

2.79

4.16

423.51

In the opinion of the board of directors, the aggregate value of other current assets on realization will not be less than amount at which they are stated in the Balance sheet. Balances of Amount GST Recoverable are subject to confirmation

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M/s TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED

CONTINUING OPERATIONS

(Rs. In Lacs)

Note No. - 19

REVENUE FROM OPERATIONS

Sales

Gross Turnover  
Less : GST

For The Year Ended  
31st March,2023

For The Year Ended  
31st March,2022

17869.09

12057.85

-

17869.09

-

12057.85

TOTAL

Note No. - 20

OTHER INCOME

Interest (Received) on Income Tax Refund  
Interest (Received) on FDR  
Interest (Received)  
Discount (Received)  
Miscellaneous Income  
Profit on sale of Fixed Assets

0.92

153.33

-

1.91

0.00

31.06

-

160.54

113.52

0.30

20.17

-

TOTAL

187.22

294.53

EXPENSES

Note No. - 21

PURCHASE OF STOCK IN TRADE

Cost of Material, Construction & Expenses

18106.22

10746.61

TOTAL

18106.22

10746.61

Note No. - 22

CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS & STOCK IN TRADE

Opening Stock :-

Closing Work in Progress & Material at Site

1754.01

1242.80

1754.01

1242.80

Closing Stock :-

Closing Work in Progress & Material at Site

4725.48

1754.01

4725.48

1754.01

Increase / Decrease in Finished & Semi-Finished Goods

TOTAL

-2971.47

-511.21

Note No. - 23

EMPLOYEE BENEFIT EXPENSES

Salaries Including Directors' Salary  
Employer Contribution for EPF & ESI  
Staff Welfare

373.54

281.19

5.31

6.18

3.54

3.61

TOTAL

382.39

290.98

Note No. - 24

FINANCE COSTS

Bank Charges & Interest  
Finance Charges  
Interest on Unsecured Loans & Others

566.19

529.94

9.34

5.69

236.68

237.71

TOTAL

812.22

773.34



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M/s TECHNOCRAFT CONSTRUCTION PRIVATE LIMITED

(Rs. In Lacs)

Note No. - 25

For The Year Ended  
31st March,2023

For The Year Ended  
31st March,2022

OTHER EXPENSES

ADMINISTRATIVE & SELLING EXPENSES

Printing & Stationery	3.21	2.17
Electricity & Generator Charges	9.79	10.71
Rent	19.76	22.20
Postage & Telephone & Internet	3.81	3.37
Travelling & Conveyance	33.09	23.43
Vehicle Running & Maintenance	6.66	6.02
Fees & Taxes	4.08	0.21
Legal & Professional Charges	23.47	12.59
Miscellaneous Expenses	5.20	8.09
Repair & Maintenance	11.99	3.74
Audit Fees	7.50	7.50
Advertisement	0.00	0.20
Tender Expenses	1.47	0.76
Sales Tax/Service Tax/GST	-	7.85
Charity & Donation	0.16	1.01
Insurance	4.16	4.16
Business Promotion	0.06	0.01
Corporate Social Responsibility Expenses	15.15	15.15
Fine & Penalty	3.44	0.05
Loss on Krishana TCPL (JV)	0.01	0.11
Loss on TESPL-LRS-TCPL (JV)	0.20	-
<b>TOTAL</b>	<b>153.22</b>	<b>129.30</b>



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**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31<sup>st</sup> MARCH, 2023**

Note No. : 26

**A. Significant Accounting Policies**

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis.

2. Revenue Recognition :-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis except discount claims, rebates and retirement benefits which cannot be determined with certainty during the year.

3. Property, Plants & Equipment :-

Property, Plants & Equipment are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

4. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written Down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

5. Investments :-

Investments are stated at cost.

6. Inventories :-

Inventories are valued as under:-

Inventories: At Cost Price (As taken, valued and verified by the management of the company)

7. Retirement Benefits:-

The gratuity, leave encashment and retirement benefits are accounted for on accrual basis.

8. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

9. Provisions, Contingent Liabilities and Contingent Assets:- (As-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

There is contingent Liabilities in the form of Bank Guarantee issued of Rs.595547253/-.

Contingent liabilities is disclosed in notes to the account 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.

**(B) Notes on Financial Statements**

1. The detail of the parties in the Form of MSME and Non MSME has not been provided by the Management. Further the management has also confirmed that during the year No Company has been Stuck Off, from which the Company had done any transactions.
2. Previous Years' figures have been regrouped/ recast to make them comparable with the current year's figures.
3. The title deeds of immovable properties are held in the name of Company and the company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.
4. No proceedings have been initiated / or are pending, during the year against the company as on 31<sup>st</sup> March 2023 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules thereon.
5. The company has not defaulted in the repayment of loans or in the payment of interest to their lenders.
6. The company does not have any layer of companies.
7. The Company has not done any arrangements as per section 230 to 237 of the Companies Act, 2013.
8. The Company does not deal in Crypto Currencies during the Year.

9. The company has working capital limits and is required to submit statements with banks and other financial institutions and as told by the management that all the statements submitted to the bank is in agreement to the books of account.
10. There was no transaction that has been surrendered or disclosed as income during the year in tax assessments under the Income Tax Act.
11. Balances of Secured Loans, Unsecured Loans, Trade payables, Other Current Liabilities, Non Current Investment, Long Term Loans & Advances, Trade receivables, Short Term Loans & Advances, Other Current Assets and Purchase as well as Gross Turnover as per GST Returns, GST Payable/ Recoverable have been taken at their book value and are subject to confirmation and reconciliation.
12. During the year, the company has received/paid the amount from/to various parties from/to whom joint venture work to be done but due to certain reasons, i.e., either tender was not awarded in our/their favor or any other reasons, the amount may still not paid/received up to 31.03.2023, which is shown in the balance sheet in the name of Deposit against joint venture and advance for joint venture under the head of Other Current Liabilities and Short Term loans & advances respectively.

13. Payments to Auditors:

<b>Auditors Remuneration</b>	<b>2022-2023</b>	<b>2021-2022</b>
Audit Fees	500000.00	500000.00
Tax Audit Fees	250000.00	250000.00
Company Law Matters	Nil	Nil
GST	Nil	Nil
<b>Total</b>	<b>750000.00</b>	<b>750000.00</b>

14. Loans and Advances are considered good in respect of which company does not hold any security.

15. Related Party disclosure

(I) Key Management Personnel

1. Sanjay Tyagi
2. Smt. Rekha Tyagi
3. Kartikey Tyagi

(II) Relative & Associates of Key Management Personnel

1. Neeraj Tyagi HUF
2. Smt. Ritu Tyagi
3. Vartika Tyagi
4. Sanjay Tyagi HUF
5. Krishna TCPL (JV)
6. TESPL-LRS-TCPL
7. Vibhor Vaibhav Infra Private Limited

16. Related Party transactions

Year ended March 31,2023

Nature of Transactions	Subsidiary /Holding of the company	Associates/ Joint ventures of Company and its subsidiaries or holding	Other Related Parties	Total
Rental Expense	NIL	NIL	1920000.00	1920000.00
Purchase of Goods and Services	NIL	NIL	1588812.00	1588812.00
Loan Taken	NIL	NIL	69025000.00	69025000.00
Repayment of Loan taken	NIL	NIL	137290086.00	137290086.00
Any other transaction(Remuneration, Salary & Interest)	NIL	NIL	22876688.00	22876688.00
Revenue from operations	NIL	NIL	2158076.00	2158076.00
Contract/Subcontract Expenses	NIL	NIL	621812284.00	621812284.00
Profit/ (Loss) from Krishna TCPL (JV) &TESPL-LRS-TCPL(JV)	NIL	NIL	(20258.00)	(20258.00)

Balances Payable to related parties are as follows:

As at March 31,2023

Nature of Transactions	Subsidiary /Holding of the company	Associates/ Joint ventures of Company and its subsidiaries or holding	Other Related Parties	Total
Trade Payable	NIL	NIL	88812.00	88812.00
Others	NIL	NIL	70622363.00	70622363.00
Rent Payable	NIL	NIL	240000.00	240000.00
Contract/Subcontract including (Security, Retention, Testing etc)	NIL	NIL	259590270.00	259590270.00

17. Other income include Rs.15333105.16/- on account of interest on FDR (P.Y. Rs.16054023.10/-)

18. Value of Imports

Raw Material  
Finished Goods

Nil

19. Expenditure in Foreign Currency

Nil

20. Earning in Foreign Exchange

Nil

21. RATIO ANALYSIS

Ratio	Methodology	For the Year ended		Variance(%)	Explanation of variance more than 25%
		31.03.2023	31.03.2022		
Current Ratio	Total Current Assets over Total Current Liabilities	1.93	2.07	-6.71%	-
Debt-Equity Ratio	Debt over Total Shareholder Equity	0.55	1.00	-45.33%	Due to reduction of total debt
Debt-Service Coverage Ratio	EBITDA over Debt Service (Interest & Lease Payments + Principal Repayments)	1.16	4.00	-71.04%	Due to increase in Debt Service
Return on Equity Ratio	PAT over Total average Equity	0.163	0.104	56.97%	Due to increase in PAT
Inventory Turnover Ratio	Cost of goods sold over Average Inventory	5.52	8.05	-31.46%	Due to increase in average inventory
Trade Receivables Turnover Ratio	Revenue from Operations over Average Trade Receivables	2.75	1.63	68.37%	Due to increase in Revenue from Operations
Trade Payables Turnover Ratio	Net Credit Purchases over Average Trade Payables	6.82	5.04	35.48%	Due to increase in Net Credit Purchases
Net Capital Turnover Ratio	Revenue from operations over Average Working Capital (i.e Total Current assets less Total current liabilities)	2.11	1.72	22.79%	-
Net Profit Ratio	Net Profit over Revenue from operations	0.062	0.051	21.32%	-
Return on Capital employed Ratio/ Return on Investment	Profit before tax & Interest (PBIT) over Average Capital employed (i.e Total Shareholders' Equity and Debts)	0.24	0.15	46.83%	Due to increase in PBIT

22. All assets and liabilities are presented as Current or Non-current as per criteria set out in Revised Schedule VI to the Company's Act, 1956 Notified by the Ministry of Corporate affairs vide Notification No. SO447 (E) Dated 28th February, 2011 and SO653(E) Dated 30th March, 2011. Based on the nature of operation of the company and realization from the trade receivable, the company has ascertained its operating cycle of less than 12 months. Accordingly 12 months period has been considered for the purpose of Current /Non-current classification of assets & liabilities.

**In terms of Our Separate Audit Report of Even Date Attached**

**For Rishi Kapoor & Company  
Chartered Accountants  
FRNo 006615C**



**(Sanjay Tyagi)  
(Director)  
DIN No.01446861**



**(Rekha Tyagi)  
(Director)  
Din No. 02556586**



**(Jyoti Arora)  
Partner  
M.No.455362**

**Place: Ghaziabad  
Date: 05.09.2023**