

M/s SA Infrastructure Prop. Saiyyed Afsar Ali (PAN No. AZGPS7572J)

16/10, Rehmat Nagar, Ratlam (M.P.)-457001

Balance Sheet as at 31st March 2024

Liabilities	Sch. No.	Amount (Rs.)	Assets	Sch. No.	Amount (Rs.)
Proprietor's Fund			Non Current Assets		
Proprietor's Capital	1	166,087,985	Fixed Assets	7	99,791,905
			Non Current Investment	8	112,066,713
			Long Term Loan and Advances	9	29,196,432
Non Current Liabilities			Government Deposits	10	1,736,600
Secured Loans	2	61,188,596			
Unsecured Loans	3	25,650,048			
Cash Credit A/c- Bank of India	4	39,684,622			
Agriculture Credit Overdraft - HDFC	4A	-			
Current Liabilities			Current Assets		
Trade Payables	5	137,092,207	Closing Stock		123,375,824
Provisions	6	1,845,423	Trade Receivables	11	83,645,859
Advance against land	6A	600,000	Trade Receivables for Assets	12	50,000
Advance against Sales	6B	30,710,480	Duties and Taxes	13	5,398,899
			Short Term Loan and Advances	14	749,126
			Advance Against Purchase	14A	1,828,845
			Cash and Bank Balance	15	5,019,157
Total		462,859,361	Total		462,859,361

M/s SA Infrastructure**In terms of our attached report of even date****For- Saloni Asawa and Associates****Chartered Accountant****FRN.-022450C**Saiyyed Afsar Ali
(Proprietor)Saloni Asawa
(Membership No.-430411)

UDIN-

Date-

Place- Ratlam

M/s SA Infrastructure Prop. Saiyyed Afsar Ali (PAN No. AZGPS7572J)

16/10, Rehmat Nagar, Ratlam (M.P.)-457001

Manufacturing Account For the Year 1st April 2023 to 31st March 2024

Dr			Cr		
Particulars	Sch. No.	Amount (Rs.)	Particulars	Sch. No.	Amount (Rs.)
To Opening Stock (Work in Process)		-	By Cost of Goods Produced- (Transfer to Trdaing Account)		47,349,281
To Direct Expenses	16	44,476,112			
To Depreciation (Manufacturing)	7(A)	2,873,169	By Closing Stock (Work in Process)		-
Total		47,349,281	Total		47,349,281

M/s SA Infrastructure

In terms of our attached report of even date

For- Saloni Asawa and Associates

Chartered Accountant

FRN.-022450C

Saiyyed Afsar Ali
(Proprietor)

Saloni Asawa
(Membership No.-430411)

UDIN-

Date-
Place- Ratlam

M/s SA Infrastructure Prop. Saiyyed Afsar Ali (PAN No. AZGPS7572J)

16/10, Rehmat Nagar, Ratlam (M.P.)-457001

Trading Account For the Year 1st April 2023 to 31st March 2024

Dr			Cr		
Particulars	Sch. No.	Amount (Rs.)	Particulars	Sch. No.	Amount (Rs.)
To Opening Stock		59,877,197	By Gross Receipt	17	215,227,071
To Cost of Goods Produced (From Manufacturing A/c)		47,349,281	By Closing Stock (Finished Goods)		123,375,824
To Purchase	18	192,730,086			
To Gross Profit		38,646,331			
Total		338,602,895	Total		338,602,895

M/s SA Infrastructure

In terms of our attached report of even date

For- Saloni Asawa and Associates

Chartered Accountant

FRN.-022450C

Saiyyed Afsar Ali
(Proprietor)

Saloni Asawa
(Membership No.-430411)

UDIN-

Date-

Place- Ratlam

M/s SA Infrastructure Prop. Saiyyed Afsar Ali (PAN No. AZGPS7572J)

16/10, Rehmat Nagar, Ratlam (M.P.)-457001

Profit and Loss Account For the Year 1st April 2023 to 31st March 2024

Dr

Cr

Particulars	Sch. No.	Amount (Rs.)	Particulars	Sch. No.	Amount (Rs.)
			By Gross Profit		38,646,331
To Indirect Expenses			By Indirect Incomes	19	8964802
General and Administrative Exp.	20	8,768,927			
Depreciation	7	2,545,411			
Finance and Bank Expenses	21	14,657,301			
To Net Profit		21,639,494			
		47,611,133			47,611,133

M/s SA Infrastructure

In terms of our attached report of even date

For- Saloni Asawa and Associates

Chartered Accountant

FRN.-022450C

Saiyyed Afsar Ali

(Proprietor)

Saloni Asawa

(Membership No.-430411)

UDIN-

Date-

Place- Ratlam

M/s SA Infrastructure Prop. Saiyyed Afsar Ali (PAN No. AZGPS7572J)

16/10, Rehmat Nagar, Ratlam (M.P.)-457001

Schedule Forming Part of Balance Sheet as at 31st March 2024

Schedule No. 1**Capital Account of Proprietor Saiyyed Afsar Ali**

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Drawing	3,755,286	By Opening Balance	149,335,711
To Diversion Fees	147,900		
To Sudlife	510,000	By Agriculture Income (As Per Agriculture A/c Annexure)	1,370,260
		By star Union Daiichi Lif	238,330
		By Profit for the year	21,639,494
To Income Tax and TDS			
M/s Saiyyed Akhtar Ali TDS and Income Tax (20%)	2,082,624		
By Closing Balance	166,087,985		
	172,583,795		172,583,795

Schedule No. 2**Secured Loans**

Particulars	Amount (Rs.)
948077610000216	195,000
948077610000217	197,500
948077610000243	220,000
Axis Bank	1,893,672
Bank Of India 948070410000068	86,866
Bank Of India 948070410000098 GECL Loan	1,249,546
HDFC BANK 108503 (Legender)	3,348,210
Hdfc Bank Loan Covid	19,935
HDFC credit card	-1,143,695
Icici Bank 8561	1,182,266
Indusind Bank 45517	1,195,358
Indusind Bank 45517 Refinance 2	1,242,103
New crusher 71000	1,987,322
Sundaram Finance Limited - Covid	148,864
Tata Capital Financial Service	1,813,384
PSB Lap (05941200001322)	46,627,702
Yes Bank Tata Hitachi	924,563
Total	61,188,596

Schedule No. 3**Unsecured Loan**

Particulars			Amount (Rs.)
Acme Ferro Alloys(Loan)			4,000,000
Darsh Marketing			3,000,000
GEETANJALI CONSTRUCTION			1,033,750
IQRAR AHMED ANSARI			125,000
LAVISH BHANDARI			2,500,010
MEHRUNISA ANSARI			400,000
Mohammad Ansari			500,000
Nahid Ali			1,315,964
Rakesh Bhandari			659,435
SARITA RAKESH BHANDARI			131,887
Shahid Ali			650,000
SHAHID ANSARI			700,000
Sharif Uddin Ansari			400,000
SULTANA BEE			1,100,000
Suresh Kataria			648,600
TABASUM MIRZA			500,000
VIJAY KATARIA			7,336,802
Vinod Kataria			648,600
TOTAL			25,650,048

Schedule No. 4**Working Capital Loan**

Particulars			Amount (Rs.)
Bank of India 948030110000086			9,727,108
Bank of India 948030110000122			29,957,514
TOTAL			39,684,622

Agriculture Credit Overdraft**Schedule No. 4A**

Particulars			Amount (Rs.)
HDFC Bank CC-50200047918597			
HDFC Bank CC Account-50200047920894			
HDFC Bank DOD-50200047920204			
Total			-

Schedule No. 5**Trade Payables**

Particulars			Amount (Rs.)
ACME FERRO ALLOYS PRIVATE LIMITED			5,281,096
AUTO TRADE RATLAM			5,198
BAJAJ ALLIANZ GENERAL INSURANCE CO. LTD			22,317
Ekta Traders			51,594
E S INFRA SERVE PVT LTD			23,378
Garima Edibles Pvt. Ltd			38,930,580
Geo Infrbuild Company LLP			75,777
GMMCO Limited			5,379
Hindustan Automobiles			12,352
Hindustan Power Solutions			64,225,610
MADHYA BHARAT MACHINERY			9,995
Mahaveer Gases Ratlam			8,500
MEWAR HITECH ENGINEERING LTD			194,029
MPPKVVCL			764,284
Nakoda Steels			395,035
Narayan Diesel			16,468
NAVKAR INFRA			627,505
NEW AMRIT TYRE HOUSE			24,741
Pankaj Auto Spares			161,000
P.CHOURDIYA & COMPANY			12,514
Raninga Ispat Pvt. Ltd.			20,000,000
RC KING INFRATECH			479,269
R C King Traders			29,187
S.B.M. Traders			226,950
SMO FERRO ALLOYS PVT LTD(OXY)			1,680,726
STALCO			74,984

Tulsi Associates			446,611
TVS Mobility Private Limited			126,025
Vatsalya Minerals and Power Pvt.Ltd.			3,181,104
Total			137,092,207

Schedule No. 6

Provisions

Particulars			Amount (Rs.)
Audit Fees Payable			50,000
Electricity Bill Payable			-
Provision for Salary and Labour expenses			976,800
Tds Payable			633,132
TCS payable			183,741
RCM payable			1,750
Total			1,845,423

Schedule No. 6A**Advance against land**

Particulars			Amount (Rs.)
Vijay Kataria			600,000
Total			600,000

Schedule No. 6B**Advance against Sales**

Particulars			Amount (Rs.)
Metro Craft Industries			13,940,000
Nu Tech			11,306,000
UPI Sales			1,678,158
PN Alloys			127,265
V.R. Construction			3,659,057
Total			30,710,480

Schedule No. 8**Investments**

Particulars			Amount (Rs.)
Gold			-
Investment in Partnership Firm- M/s Saiyyed Akhter Ali (20%)			66,136,713
Investment in Partnership Firm- M/s Gharib Nawaj Infra (12%)			-
Investment in Private Limited Company -SMO Ferro Alloys Private Limited (9300 Shares @ 100 Rs. Per share Non Traded)			45,930,000
Total			112,066,713

Schedule No. 9**Long Term Loans and Advances**

Particulars			Amount (Rs.)
Rakhi			500,000
Smo Ferro Alloys Pvt Ltd (Adv)			27,913,932
V S M Trade Link			782,500
Total			29,196,432

Schedule No. 10**Deposits**

Particulars			Amount (Rs.)
Security Deposits (Long Term)			
Khanij Adhikardi Khanij Shaka Jila Ratlam			300,000
MPEB Deposit			1,436,600
Total			1,736,600

Schedule No. 11**Trade Receivables**

Particulars			Amount (Rs.)
AHA Alloybreeze Industries Pvt. Ltd.			7,000,267
A.M. Enterprises			36,799
Balaji Agro Foods			879,465
Bhimji Velji Sorathia Construction Pvt Ltd			148,394
CREDIT INFORMATION BUREAU INDIA LTD			2,400
Mohammaed Juber			415,200
M/s R.P. Rathore			3,709,263
Prathi Infrastructure Pvt Ltd			22,077
Raamesh Construction			267,662
Samdariya Builders Pvt Ltd			12,585
Samdariya Builders (Ratlam) Pvt Ltd			283,997
Shri Madhav International			3,309
SML Industries Pvt Ltd			63,434,911
M/s Saiyyed Akhtar Ali			7,429,531
Total			83,645,859

Schedule No. 12**Trade Receivables for Assets**

Particulars			Amount (Rs.)
Anjum Bee			25,000
Kiranbala Parihar W/o Arjan Parihar			25,000
Total			50,000

Schedule No. 13**Duties and Taxes**

Particulars			Amount (Rs.)
Goods and Service Tax (Input Tax Credit)			3,658,741
TCS Receivable			109,718
TDS Receivable			1,630,440
Total			5,398,899

Schedule No. 14**Short Term Loan and Advances**

Particulars			Amount (Rs.)
MO Infra			749,126
Total			749,126

Schedule No. 14A**Advances against purchase**

Particulars			Amount (Rs.)
AKASHGANGA CONSTRUCTIONAL MACHINES PVT LTD			1,079
GITANJALI CONSTRUCTION			15,570
M.A. TRADERS			13,465
MT Enterprises			65,500
Praveen Sulphochem			4,340
Saroj Bala Maheshwari			79,912
Shri Ram Fuel (Gharot)			1,420,000
Siddhi Vinayak Traders			228,979
Total			1,828,845

Schedule No. 15**Cash and Bank Balance**

Particulars			Amount (Rs.)
Cash In Hand			4,529,122
Bank Accounts			
Bank of India - Saving Account (948010110009116)			77,692
Hdfc Saving Account 50100343676346			6,232
Axis Bank			406,111
Total			5,019,157

Schedule No. 16**Direct Expenses**

Particulars			Amount (Rs.)
Consumables, Spare Parts and Others			2,335,230
Diesel & Petrol Exp.			25,162,656
District Mining Fund			302,132
Electricity Exp.			7,468,029
Freight / Cartgae / Hammali			30,454
Labour Exp.			1,000,575
Machinery Running Expenses			1,092,561
Vehicle spares			2,831,017
Lease Machinery / Plant Rental			1,444,916
Royalty Exp. (RCM/ITC)			2,597,840
Contract Expenses			210,102
Regional Transport Office Expenses			600
Total			44,476,112

Schedule No. 17**Gross Receipt**

Particulars			Amount (Rs.)
Gitti			27,337,187
Sales 18%(silico manganese)			50,190,000
ferro silicon sales			72,055,000
Sales Medium Carbon Ferro Manganese			33,465,000
Work Contract 18%			32,179,884
Total			215,227,071

Schedule No. 18**Purchase**

Particulars			Amount (Rs.)
Cement			4,540,086
GST Purchase 18%			150,265,000
GST Purchase 18% (Silico Manganese)			37,925,000
Work contract purchase			-
Total			192,730,086

Schedule No. 19**Indirect Income**

Particulars			Amount (Rs.)
Interest from M/s Saiyyed Akhtar Ali			3,816,738
Interest Received for Bank			19,755
Interest Received from SMO Ferro Alloys			4,133,700
Interest Received For MPPKVCL			109,206
Refund			1,005
Discount A/c received			94,098
Share of profit from firm M/s Saiyyed Akhtar Ali (1% Partner)			790,300
Total			8,964,802

Schedule No. 20**Indirect Expenses**

Particulars			Amount (Rs.)
Audit Fees			25,000
Cibil Expenses			6,000
lease /machinery rent			
Outstanding demand			41,000
Late fees			500
Insurance Expenses			
Interest on RCM			
Interest on TCS			
Interest on GST			2,526
Interest On TDS			
Road Tax			
Mining Expenses			389,960
Office Exp.			
Professional expenses			508,078
Professional Tax			5,000
Repair and Maintenance Exp.			4566673
Rating			
Salary & Staff Welfare			700,266
Stationary Expenses			100,000
Stock audit fees			17,700
Round off			-18
Vehical Running and Maintenance Exp.			274,929
Telephone & mobile exp			
Travelling and hospitality expenses			2,131,313
Total			8768927.48

Schedule No. 21**Finance and Bank expenses**

Particulars			Amount (Rs.)
Bank expenses			5
Bank commission & other charges			358,253
Interest on CC			5,074,122
Interest on term loan			7,642,509
Interest on unsecured loan			1,079,258
Interest on working capital limit			
Interest on vehicle loan			
Interest on KCC			
Brokerage Expenses			36,750
Other interest			4,420
Loan Processing Expnses			461,984
Total			14,657,301

M/s SA Infrastructure

**In terms of our attached report of even date
For- Saloni Asawa and Associates
Chartered Accountant
FRN.-022450C**

Saiyyed Afsar Ali
(Proprietor)

UDIN-

Saloni Asawa
(Membership No.-430411)

Date-
Place- Ratlam

M/s SA Infrastructure Prop. Saiyyed Afsar Ali (PAN No. AZGPS7572J)

16/10, Rehmat Nagar, Ratlam (M.P.)-457001

Annexures Forming Part of Balance Sheet as at 31st March 2024

Annexure-1

Agriculture A/c

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
		By Opening Balance	-
To Agriculture Expenses	210,700	By Agriculture Income	1,580,960
By Closing Balance (Transfer to Capital Account)	1,370,260		
	1,580,960		1,580,960

M/s SA Infrastructure

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M/s SA Infrastructure Prop. Saiyyed Afsar Ali (PAN No. AZGPS7572J)

16/10, Rehmat Nagar, Ratlam (M.P.)-457001

Annexures Forming Part of Balance Sheet as at 31st March 2024

Annexure-2

Land (168/31) Account A/c

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening Stock (11724 Sq Ft.)	2,736,198	By Sales	
		By Closing Stock (11724 Sq ft)	2,736,198
By Profit on sale of land (Transfer to Capital Account)	-		
	2,736,198		2,736,198

M/s SA Infrastructure

In terms of our attached report of even date

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Chartered Accountant

FRN.-022450C

Saiyyed Afsar Ali
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(Membership No.-430411)

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M/s SA Infrastructure Prop. Saiyyed Afsar Ali (PAN No. AZGPS7572J)

16/10, Rehmat Nagar, Ratlam (M.P.)-457001

Schedule Forming Part of Balance Sheet as at 31st March 2024

Schedule No. 7A**Fixed Assets**

Particulars	Opening Balance (A)	Assets purchase (B)			Assets Sold/ Transferred (C)	Closing Balance (A+B-C) (D)	Depreciation (E)	Net Block (D-E)
		Not Put To use	Use for < 6 Month	Use for > 6 Month				
Land and Property								
Land	67,801,518	-				67,801,518	-	67,801,518
Land	-		-	-	-	-	-	-
	-					-	-	-
Plant and Machinery @ 15 %								
Mobile	11,416		-			11,416	1,712	9,704
	-					-	-	-
Vehical- Depreciation @ 15%	-					-		-
Dumper U-2523	1,411,223	-	-			1,411,223	211,683	1,199,540
Dumper U-2523	1,411,223	-	-			1,411,223	211,683	1,199,540
Pockland	1,636,799					1,636,799	245,520	1,391,280
Tata Hitachi Hydraulic	3,476,745	-	-		512,157	2,964,588	521,512	2,443,076
Activa Honda	14,712					14,712	2,207	12,505
Bullet	55,121					55,121	8,268	46,853
Hero HF Deluxe	26,622	-	-		-	26,622	3,993	22,629
Bullet New	150,370	-	-		-	150,370	22,556	127,815
Bike	10,133	-	-	-	-	10,133	1,520	8,613
TH Backhoe Loader	1,993,840					1,993,840	299,076	1,694,764
Wheel loader	2,464,549			-		2,464,549	369,682	2,094,867
Verna Car	985,697.40	-		-	-	837,843	147,855	(0)
Fortuner Legender (Car)	-	-	5,134,783.00	-	-	5,134,783	385,109	4,749,674
	-					-		-
Furniture and Fixtures @ 10%	-					-		-
Furniture	1,007,033	-			-	1,007,033	100,703	906,330
LG LED55 MODEL								
NO.55UN7300PTC	42,082	-	-	-	-	42,082	4,208	37,874
LG Split AC 1.5 TON	69,135	-	-	-	-	69,135	6,913	62,221
Computer @ 40%	-					-		-
Computer	3,024	-			-	3,024	1,210	1,814
						-		
Total	82,571,244	-	5,134,783	-	512,157	87,046,016	2,545,411	83,810,616

M/s SA Infrastructure

In terms of our attached report of even date

For- Saloni Asawa and Associates

Chartered Accountant

FRN.-022450C

Saiyyed Afsar Ali
(Proprietor)Saloni Asawa
(Membership No.-430411)

UDIN-

Date-
Place- Ratlam

Schedule No. 7(A)

Fixed Assets (Manufacturing)

Particulars	Opening Balance (A)	Assets purchase (B)			Assets Sold (C)	Closing Balance (A+B-C) (D)	Depreciation (E)	Net Block (D-E)
		Not Put To use	Use for < 6 Month	Use for > 6 Month				
Plant and Machinery @ 15 %								
Crusher Machine -2	123,169.82	-	-		-	123,170	18,475	104,694
Crusher Machine -3	187,831.65	-	-		-	187,832	28,175	159,657
Stone Crusher Plant	4,782,256.33	-	-	1,200,000	300,000	5,682,256	897,338.45	4,784,918
Plant and Machinery	2,316,750.92	-	-	186,014	-	2,502,765	375,414.74	2,127,350
Steel	8,528,554.31	-	515,510	1,314,371	-	10,358,435	1,553,765.30	8,804,670
	-					-		-
						-		
Total	15,938,563	-	515,510	2,700,385	300,000	18,854,458	2,873,169	15,981,289

M/s SA Infrastructure

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Chartered Accountant
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Saiyyed Afsar Ali
(Proprietor)

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Date-
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