

CIN NO: U45400PB2021PTC054443

EMAIL ID: md@mrcgroup.in

PH NO: 90656-00041

## **MUKESH RANJAN CONTRACTORS PRIVATE LIMITED**

**REGD. OFFICE: Mukesh Ranjan Contractors, Cinema Chowk, Hajipur Road,  
Dasuya Hoshiarpur Hoshiarpur PB 144205**

### **NOTICE**

**NOTICE** is hereby given that the 3<sup>rd</sup> **Annual General Meeting** of the members of **MUKESH RANJAN CONTRACTORS PRIVATE LIMITED** will be held on **Monday, 30th day of September, 2024** at **11.00 A.M** at **Mukesh Ranjan Contractors, Cinema Chowk, Hajipur Road, Dasuya Hoshiarpur, Punjab 144205**, the registered office of the company to transact the following business.

### **ORDINARY BUSINESS**

#### **Item No.1- Adoption of Financial Statements**

To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended 31<sup>st</sup> March, 2024, together with the Reports of the Directors and the Auditors thereon.

**FOR & ON BEHALF OF BOARD OF DIRECTORS  
MUKESH RANJAN CONTRACTORS PRIVATE LIMITED**

For Mukesh Ranjan Contractors Pvt. Ltd  
  
Director

**MUKESH RANJAN**  
**09354004**  
**(DIRECTOR)**

For Mukesh Ranjan Contractors Pvt. Ltd  
  
Director

**RAGHAV RANJAN**  
**09354005**  
**(DIRECTOR)**

**DATE: 04.09.2024**

**PLACE: Hoshiarpur**

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## MUKESH RANJAN CONTRACTORS PRIVATE LIMITED

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### NOTES

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING ('AGM') MAY APPOINT A PROXY TO ATTEND AND VOTE ON A POLL ON HIS/HER BEHALF. A PROXY NEED NOT BE A MEMBER OF THE COMPANY. AN INSTRUMENT APPOINTING THE PROXY SHOULD, HOWEVER, BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN 48 (FORTY EIGHT) HOURS BEFORE THE COMMENCEMENT OF THE ANNUAL GENERAL MEETING.
2. A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.
3. Members are requested to bring their attendance slips duly completed and signed mentioning therein details of their Folio No.
4. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote at the Meeting.
5. Relevant documents referred to in the accompanying Notice are open for inspection by the Members at the Company's Registered Office on all working days of the Company, during business hours up to the date of the Meeting.
6. Corporate Members intending to send their authorized representatives to attend the Meeting pursuant to Section 113 of the Companies Act, 2013 are requested to send to the Company, a certified copy of the relevant Board Resolution together with their respective specimen signatures authorizing their representative(s) to attend and vote on their behalf at the Meeting.
7. Members seeking any information with regard to the Accounts are requested to write to the Company at an early date, so as to enable the Management to keep the information ready at the meeting.

DATE: 04.09.2024  
PLACE: Hoshiarpur

FOR & ON BEHALF OF BOARD OF DIRECTORS  
MUKESH RANJAN CONTRACTORS PRIVATE LIMITED

For Mukesh Ranjan Contractors Pvt. Ltd.

For Mukesh Ranjan Contractors Pvt. Ltd.

MUKESH RANJAN  
09354004  
(DIRECTOR)

RAGHAV RANJAN  
09354005  
(DIRECTOR)

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**Dasuya Hoshiarpur Hoshiarpur PB 144205**

**PROXY FORM**

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

Name of the Member(s): .....

Registered address: .....

E-Mail Id: .....

Folio No. / Client Id: .....

DP Id: .....

I/We, being the member(s) of..... Shares of the above  
named Company, hereby appoint

1. Name: .....

Address.....

E-Mail Id: .....Signature:.....

2. Name: .....

Address.....

E-Mail Id: .....Signature:.....

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 03<sup>rd</sup> Annual General Meeting of the Company to be held at Mukesh Ranjan Contractors, Cinema Chowk, Hajipur Road, Dasuya Hoshiarpur Hoshiarpur PB 144205 at 11:00 AM. on Monday the 30th day of September, 2025 and at any adjournment thereof in respect of such resolutions as are indicated below:

\*\* I/We wish my above proxy to vote in the manner as indicated in the box below:

Ordinary Resolution(s)	For	Against	Abstain
1. Adoption of the audited Balance Sheet as at and the Financial Statements for the financial year ended on March 31, 2024 and Reports of the Directors and Auditors thereon.			

Signed this .....day of ..... 2024

\_\_\_\_\_  
Signature of Shareholder

\_\_\_\_\_  
Signature of first proxy holder

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\*\* This is only optional. Please put a '✓' in the appropriate column against the resolutions indicated in the Box. Alternatively, you may mention the number of shares in the appropriate column in respect of which you would like your proxy to vote. If you leave all the columns blank against any or all the resolutions, your proxy will be entitled to vote in the manner as he/she thinks appropriate.

**Note:**

- 1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.**
- 2. A proxy need not be a member of the Company.**
- 3. In case the appointer is a body corporate, the proxy form should be signed under its seal or be signed by an officer or an attorney duly authorized by it and an authenticated copy of such authorisation should be attached to the proxy form. .**
- 4. Appointing a proxy does not prevent a member from attending the meeting in person if he so wishes.**
- 5. In case of joint holders, the signature of any one holder will be sufficient, but names of all the joint holders should be stated.**

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**\*\*THIS PORTION IS INTENSTIONALLY LEFT BLANK\*\***



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**MUKESH RANJAN CONTRACTORS PRIVATE LIMITED**  
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**ATTENDANCE SLIP**

I/We hereby record my/our presence at the 3rd Annual General Meeting of the Company MUKESH RANJAN CONTRACTORS PRIVATE LIMITED held at registered office of the Company at, Mukesh Ranjan Contractors, Cinema Chowk, Hajipur Road, Dasuya, Hoshiarpur PB 144205 at 11:00 p.m. on Friday, the 29th day of August, 2025

Name & Address of the Shareholder(s)	Client Id/Regd. Folio.	
	No. of Shares Held	
If Shareholder(s) please sign here	If Proxy, please mention name and sign here	
	Name of Proxy	Signature

**Notes:**

- (1) Shareholder / Proxy holder, as the case may be, is requested to produce the attendance slip duly signed at the entrance of the Meeting venue.
- (2) Members are requested to advise the change of their address, if any, to MUKESH RANJAN CONTRACTORS PRIVATE LIMITED., at the above address.

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**MUKESH RANJAN CONTRACTORS PRIVATE LIMITED**  
REGD. OFFICE: Mukesh Ranjan Contractors, Cinema Chowk, Hajipur Road,  
Dasuya Hoshiarpur Hoshiarpur PB 144205

Annual General Meeting of Mukesh Ranjan Contractors Private Limited

Venue: Mukesh Ranjan Contractors, Cinema Chowk, Hajipur Road, Dasuya, Hoshiarpur, Punjab,  
India, 144205



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## MUKESH RANJAN CONTRACTORS PRIVATE LIMITED

REGD. OFFICE: Mukesh Ranjan Contractors, Cinema Chowk, Hajipur Road,  
Dasuya Hoshiarpur Hoshiarpur PB 144205

### DIRECTORS REPORT

Dear Members,

Your Directors have pleasure in presenting their Annual Report on the affairs of the company and the accounts for the financial year ended 31st March, 2024.

#### 1. FINANCIAL SUMMARY / HIGHLIGHTS/PERFORMANCE OF THE COMPANY:

Your company's financial performance during the year is summarized below:-

	Current Year As on 31.03.2024	Previous Year As on 31.03.2023
Gross Revenue	1065442468.87	256607279.82
Finance Cost	18370283.39	6485802.10
Depreciation and Amortization	28230081.00	8759885.00
<b>Profit/Loss before Tax</b>	<b>78785035.23</b>	<b>18315734.45</b>
Less; Provision for – Current Tax	20914542.00	4893801.44
– Deferred tax	0.00	0.00
<b>Profit/Loss after Tax</b>	<b>57870493.23</b>	<b>13421933.01</b>
Less : Proposed Dividend & Tax thereon	-	-
Transfer to General Reserve	-	-
Balance carried to Balance Sheet	57870493.23	13421933.01

#### 2. TRANSFER TO RESERVE

After appropriations of profit as per detail mentioned above for the financial year, Rs. 57870493.23 is transferred to the Reserve.

#### 3. OPERATIONAL REVIEW/STATE OF COMPANY'S AFFAIR

Your Directors have to inform you that turnover of the company has been made of Rs. 1,06,54,42,468.87 in the financial year 2024.

For Mukesh Ranjan Contractors Pvt. Ltd

Director

For Mukesh Ranjan Contractors Pvt. Ltd

Director

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### **4. CHANGE IN THE NATURE OF BUSINESS:**

There is no Change in the nature of the business of the Company done during the Financial Year 2023-24. Further, there has been change in the Object Clause Memorandum of Association of the company as passed by the members in their meeting held on 8<sup>th</sup> July, 2023.

### **5. DIVIDEND:**

Nil to retain the funds for the business of the company

### **6. MEETINGS:**

Six meeting of the Board of Directors were held during the financial year.

S NO.	ATTENDED (NAME OF DIRECTORS)	BOARD MEETING DATE
1	Mukesh Ranjan Raghav Ranjan Sunita Kumari	29.05.2023
2	Mukesh Ranjan Raghav Ranjan Sunita Kumari	08.07.2023
3	Mukesh Ranjan Raghav Ranjan Sunita Kumari	31.08.2023
4	Mukesh Ranjan Raghav Ranjan Sunita Kumari	02.09.2023
5	Mukesh Ranjan Raghav Ranjan Sunita Kumari	29.12.2023



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**7.**

**a) DIRECTORS AND KEY MANAGERIAL PERSONNEL:**

There is no change in Directors and Key Managerial Persons by way of Appointment, Re-designation, Resignation, Death, Disqualification and Variations made or withdrawn, etc., of the company during the financial year.

**b) REMUNERATION DISCLOSURE**

Information required to be given pursuant to Rule (5) of appointment and remuneration of managerial personnel is Rs. 36,00,000/- during the financial year 2023-24.

**8. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES:**

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

**9. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:**

The provisions Corporate Social Responsibility is not applicable to the company.

**10. RISK MANAGEMENT POLICY:**

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

**11. SUBSIDIARY, JOINT VENTURE AND ASSOCIATE COMPANY**

There is no Subsidiary company or Joint Venture or Associate Companies of the Company.

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**12. SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS**

During the year no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

**13. CHANGES IN SHARES CAPITAL**

During the Financial Year 2023-2024, the Company had issued 1,90,000 equity shares at Rs. 10 each by the way of Right issue to Mr. Raghav Ranjan and Sunita Ranjana on 29<sup>th</sup> May, 2023.

**14. STATUTORY AUDITORS**

M/s Brij Aggarwal & Associates, Chartered Accountants (FRN No 009435N), Chartered Accountants of the company have audited the accounts of the company for the financial year 2023-2024 as per the accounting standards followed in India.

**15. AUDITORS' REPORT**

Attached Auditor Report is self explanatory & no specific comments are required on the same.

**16. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:**

No investment made or loan/ guarantee given during the year exceeding limits as prescribed in Section 186 of companies act 2013. Further company has given advances which are within limit & details of same are given in financial statement for 2023-2024.

**17. DEPOSIT:**

The Company has neither accepted nor renewed any deposits during the year under review.

**18. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:**

The company has paid salary to directors during the year and as per the Companies Act, 2013 and applicable rules and in view of above, form AOC-2 is enclosed.

For Mukesh Ranjan Contractors Pvt. Ltd.  
  
Director

For Mukesh Ranjan Contractors Pvt. Ltd.  
  
Director

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### **19. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

The company has in place a policy for prevention of sexual harassment in accordance with the requirements of the Sexual Harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. The Company did not receive any complain during the year 2023-24.

### **20. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREGIN EXCHANGE EARNING AND OUTGO**

The information pertaining to conservation of energy, technology absorption, Foreign exchange Earnings and outgo as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished in Annexure "A" and is attached to this report.

### **21. DIRECTORS'S RESPONSIBILITY STATEMENT:**

The Director's Responsibility Statement referred to in clause (c) of Sub- section (3) of Section 134 of the Companies Act, 2013 state that

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures:
- (b) The director 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 at the end of the financial year and of the profit and loss of the company for that period;
- (c) the director had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis; and

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

### **22. ACKNOWLEDGEMENTS**

The directors place on record their sincere appreciation for the assistance and co-operation extended by Bank, its employees, its investors and all other associates and look forward to continue fruitful association with all business partners of the company.

**FOR & ON BEHALF OF BOARD OF DIRECTORS  
MUKESH RANJAN CONTRACTORS PRIVATE LIMITED**

For Mukesh Ranjan Contractors Pvt. Ltd

Director

**MUKESH RANJAN**  
**09354004**  
**(DIRECTOR)**

For Mukesh Ranjan Contractors Pvt. Ltd

Director

**RAGHAV RANJAN**  
**09354005**  
**(DIRECTOR)**

**DATE: 04.09.2024**

**PLACE: Hoshiarpur**



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## MUKESH RANJAN CONTRACTORS PRIVATE LIMITED

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### FORM NO. 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

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

SL. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	NIL
2.	Nature of contracts/arrangements/transaction	NIL
3.	Duration of the contracts/arrangements/transaction	NIL
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
5.	Justification for entering into such contracts or arrangements or transactions'	NIL
6.	Date of approval by the Board	NIL
7.	Amount paid as advances, if any	NIL
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NIL

2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Related Party
2.	Nature of contracts/arrangements/transaction	Remuneration paid to Directors.
3.	Duration of the contracts/arrangements/transaction	Upto 31.03.2024
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	Salary to Directors: Rs. 36,00,000/-
5.	Date of approval by the Board	Nil
6.	Amount paid as advances, if any	Nil

FOR & ON BEHALF OF BOARD OF DIRECTORS  
MUKESH RANJAN CONTRACTORS PRIVATE LIMITED

For Mukesh Ranjan Contractors Pvt. Ltd

For Mukesh Ranjan Contractors Pvt. Ltd

Director  
MUKESH RANJAN  
09354004  
(DIRECTOR)

Director  
RAGHAV RANJAN  
09354005  
(DIRECTOR)

DATE: 04.09.2024  
PLACE: Hoshiarpur

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**ANNEXURE 'A'**  
**Forming Part of the Directors' Report**

**Details of Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo**  
[Clause (m) of sub-section 134 of the Act, read with Rule 8 of the Companies (Accounts) Rules, 2014]

**(A) Conservation of Energy**

**(i) Energy Conservation measures undertaken: -**

The Company has always been conscious of the need for conservation of energy and has been sensitive in making progress towards this end. Energy conservation measures have been implemented at all the plants and offices of the Company and special efforts are being put on undertaking specific energy conservation projects like:

- I. Utilization of lights and other electrical equipments only when need arise.
- II. Optimizing chiller/ split/ package AC set to maintain space temperature @ 26 degree centigrade.
- III. Auto shutting down of systems to reduce UPS power consumption.
- IV. Any other measures as recommended by the concerned department for maximum conservation.

**(ii) Alternate sources of energy & Capital investment on energy conservation equipments:-NO**

**(B) Technology Absorption**

**(i) Efforts, in brief made towards technology absorption: -NO**

**(ii) The benefits derived like product improvement, cost reduction, product development or import substitution: - NO**

**(iii) Details of Import of Technology (during the last three years):- NO**

**(iv) Expenditure incurred on Research & Development:-NO**

**(C) Foreign Exchange Earnings and Outgo:-No**

**FOR & ON BEHALF OF BOARD OF DIRECTORS  
MUKESH RANJAN CONTRACTORS PRIVATE LIMITED**

For Mukesh Ranjan Contractors Pvt. Ltd

**MUKESH RANJAN**  
09354004  
(DIRECTOR)

For Mukesh Ranjan Contractors Pvt. Ltd

**RAGHAV RANJAN**  
09354005  
(DIRECTOR)

DATE: 04.09.2024  
PLACE: Hoshiarpur

Independent Auditor's Report

To the Members of

Mukesh Ranjan Contractors Private Limited

**Report on the Financial Statements**

We have audited the accompanying financial statements of MUKESH RANJAN CONTRACTORS PRIVATE LIMITED ("the Company") which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the (Standalone) Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making 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.

**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 the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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, of the state of affairs of the Company as at March 31, 2024, and its Profit/Loss for the year ended on that date.

### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" 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 report that:

a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c. the Balance Sheet, the Statement of Profit and Loss and the 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 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, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure B”.

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 explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

3. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

**Brij Bhushan Aggarwal**  
**B.Sc, FCA**  
**Varun Aggarwal**  
**B.Com(Prof), FCA**



**Brij Aggarwal & Associates**  
**Chartered Accountants**  
**PAN- AADEFB8507A**  
**GST- 03AADEFB8507A1Z6**

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For Brij Aggarwal & Associates.

Chartered Accountants

FRN: 009435N

BRIJ BHUSHAN  
AGGARWAL

Digitally signed by BRIJ  
BHUSHAN AGGARWAL  
Date: 2024.10.15 11:12:38  
+05'30'

Brij Aggarwal

(Partner)

Date: 04/09/2024

M. No. : 016974

Place: Jalandhar

UDIN-24016974BKAFCCK2972

*Nehru Garden Road, Jalandhar, Punjab-144001. Ph: 0181-4622676, 4633676(Fax)*

*M: 9876608525, 9876708525*

*E-Mail: Baacas@gmail.com, Baa\_cas@hotmail.com*

**“Annexure A” to the Independent Auditors’ Report**

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the Company for the year ended March 31, 2024:

- 1) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
- (c) The title deeds of immovable properties are held in the name of the company.
- 2) (a) The management has conducted the physical verification of inventory at reasonable intervals.
- 3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

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

7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, GST, Service Tax, GST, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2024 for a period of more than six months from the date on when they become payable.

b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.

8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.

9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;

12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.



13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

15) 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 him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

16) In our opinion, 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.

For Brij Aggarwal & Associates.

Chartered Accountants

FRN: 009435N

BRIJ BHUSHAN  
AGGARWAL

Digitally signed by BRIJ  
BHUSHAN AGGARWAL  
Date: 2024.10.15 11:13:24  
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Brij Aggarwal

(Partner)

Date: 04/09/2024

M. No. : 016974

Place: Jalandhar

UDIN-24016974BKAFCCK2972

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**“Annexure B” to the Independent Auditor’s Report**

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

We have audited the internal financial controls over financial reporting of Mukesh Ranjan Contractors Private Limited (“the Company”) as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

**Management’s Responsibility for Internal Financial Controls**

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

**Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance

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

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

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

### **Meaning of Internal Financial Controls Over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial

*Brij Bhushan Aggarwal*  
*B.Sc, FCA*  
*Varun Aggarwal*  
*B.Com(Prof), FCA*



*Brij Aggarwal & Associates*  
*Chartered Accountants*  
*PAN- AADFB8507A*  
*GST- 03AADFB8507A1Z6*

reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024.

For Brij Aggarwal & Associates.

Chartered Accountants

FRN: 009435N

BRIJ BHUSHAN  
AGGARWAL

Digitally signed by BRIJ  
BHUSHAN AGGARWAL  
Date: 2024.10.15 11:13:36  
+05'30'

Brij Aggarwal

(Partner)

Date: 04/09/2024

M. No. : 016974

Place: Jalandhar

UDIN-24016974BKAFCCK2972

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*Nehru Garden Road, Jalandhar, Punjab-144001. Ph: 0181-4622676, 4633676(Fax)*

*M: 9876608525, 9876708525*

*E-Mail: Baacas@gmail.com, Baa\_cas@hotmail.com*



**MUKESH RANJAN CONTRACTORS PRIVATE LIMITED**  
**CINEMA CHOWK, HAJIPUR ROAD, DASUYA, HOSHIARPUR**  
**PUNJAB CIN-U45400PB2021PTC054443**

**Balance Sheet As On 31st March, 2024**

Particulars	Note No.	31-03-2024	31-03-2023
		Rs.	Rs.
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	10000000.00	8100000.00
(b) Reserves and surplus	2	70810626.76	13311335.29
(b) Money Received against share warrents		0.00	0.00
<b>2 Share application money pending allotments</b>		0.00	0.00
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	3	201348593.95	145388811.52
(b) Deferred tax liabilities (net)		0.00	0.00
(c) Other Long Term Liabilities		0.00	0.00
(d) Long term provision		0.00	0.00
<b>4 Current liabilities</b>			
(a) Short Term Borrowings	4	111613703.97	152883426.78
<b>(b) Trade payables</b>	5		
(A) dues of micro enterprises and small enterprises		0.00	0.00
(B) dues of Creditors other than micro enterprises and small enterprises		109852552.29	129613074.64
(c) Other current liabilities	6	114409797.21	74010372.75
(d) Short-term provisions	7	0.00	0.00
<b>TOTAL</b>		<b>618035274.18</b>	<b>523307020.98</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a) (i) Property, Plant and Equipment	8	192261029.00	208723973.70
(ii) Intangible assets		0.00	0.00
(iii) Capital Work in progress		0.00	0.00
(iv) Intangible Assets under Development		0.00	0.00
(b) Non-current investments	9	99990.00	0.00
(c) Deferred Tax Assets		0.00	0.00
(d) Long term loans and Advances		0.00	0.00
(e) Other Non Current Assets		0.00	0.00
<b>2 Current assets</b>			
(a) Current Investments	10	41397234.00	4328187.00
(b) Inventories	11	152434700.00	165745850.00
(c) Trade receivables	12	56589488.00	17561199.10
(d) Cash and cash equivalents	13	6736146.92	5647920.54
(e) Short-term loans and advances	14	150684203.26	108797230.64
(f) Other Current Assets	15	17832483.00	12502660.00
<b>TOTAL</b>		<b>618035274.18</b>	<b>523307020.98</b>

See accompanying notes forming part of the financial statements

In terms of our report attached.

For Brij Aggarwal And Associates

Chartered Accountants

(Brij Aggarwal)  
Partner

Place : Dasuya

Date : 04/09/2024

UDIN : 24016974BKAFCJ3128



For Mukesh Ranjan Contractors Private Limited

Mukesh Ranjan  
(DIRECTOR)  
DIN -09354004

Raghav Ranjan  
(DIRECTOR)  
DIN: 09354005



**MUKESH RANJAN CONTRACTORS PRIVATE LIMITED**  
**CINEMA CHOWK, HAJIPUR ROAD, DASUYA, HOSHIARPUR**  
**PUNJAB CIN-U45400PB2021PTC054443**

**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024**

Particulars	Note No.	31-03-2024	31-03-2023
		<b>Rs.</b>	<b>Rs.</b>
<b>I Revenue from operations (gross)</b>	16	1065442468.87	256607279.82
<b>II Other Income</b>	17	8563085.76	952095.71
<b>III Total Income (I+II)</b>		<b>1074005554.63</b>	<b>257559375.53</b>
<b>IV Expenses</b>			
(a) Cost of materials consumed	18	625295423.44	153522542.53
(b) Purchase of Stock in Trade		0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	0.00	0.00
(d) Employee benefits expenses	20	50362311.00	19094332.00
(e) Finance costs	21	18370283.39	6485802.10
(f) Depreciation and amortisation expenses		28230081.01	8759885.00
(g) Other expenses	22	272962420.56	51381079.45
<b>Total Expenses</b>		<b>995220519.40</b>	<b>239243641.08</b>
<b>V Profit before exceptional and extraordinary item and tax</b>		<b>78785035.23</b>	<b>18315734.45</b>
<b>VI Exceptional Items</b>		0.00	0.00
<b>VII Profit before extraordinary item and tax</b>		78785035.23	18315734.45
<b>VIII Extraordinary Items</b>		0.00	0.00
<b>IX Profit before Tax</b>		78785035.23	18315734.45
<b>X Tax Expense:</b>			
(a) Current tax expense		20914542.00	4893801.44
(b) Deferred tax		0.00	0.00
<b>XI Profit / (Loss) for the period from continuing operations</b>		57870493.23	13421933.01
<b>XII Profit / (Loss) from discontinuing operations</b>		0.00	0.00
<b>XIII Tax from discontinuing operations</b>		0.00	0.00
<b>XIV Profit/ (Loss) from discontinuing operations</b>		0.00	0.00
<b>XV (Loss) for the Period</b>		<b>57870493.23</b>	<b>13421933.01</b>
<b>XVI Earning per equity share:</b>			
(1) Basic		57.87	16.57
(2) Diluted		57.87	16.57

In terms of our report attached.

**For Brij Aggarwal And Associates**  
Chartered Accountants

(Brij Aggarwal)

Partner

Place : Dasuya

Date : 04/09/2024

UDIN : 24016974BKAFCJ3128



**For Mukesh Ranjan Contractors Private Limited**

Mukesh Ranjan

(DIRECTOR)

DIN -09354004

Raghav Ranjan

(DIRECTOR)

DIN: 09354005



**MUKESH RANJAN CONTRACTORS PRIVATE LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

**Note -1. SHARE CAPITAL**

Particulars	31-03-2024		31-03-2023	
	Number of shares	Rs.	Number of shares	Rs.
<b>(a) Authorised</b> 1000000 Equity shares of Rs.10/- each with voting rights	1000000	10000000.00	1000000	10000000.00
<b>(b) Issued, Subscribed and Paid up</b> 1000000 Equity shares of Rs.10 each with voting rights	1000000	10000000.00	810000	8100000.00
<b>Total</b>	<b>1000000</b>	<b>10000000.00</b>	<b>810000</b>	<b>8100000.00</b>
<b>List of Shareholders holding more than 5% share capital</b>				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Mukesh Ranjan	803400	80.34	10	8034000.00
Raghav Ranjan	100000	10.00	10	1000000.00
Sunita Kumari	96600	9.66	10	966000.00

**NOTE 1A. SHARES HELD BY PROMOTORS**

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Mukesh Ranjan	803400	80.34	(18.86)
2	Raghav Ranjan	100000	10.00	9.60
3	Sunita Kumari	96600	9.66	9.26
Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Mukesh Ranjan	803400	99.20	-
2	Raghav Ranjan	3300	0.40	-
3	Sunita Kumari	3300	0.40	-

**NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY**

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beiginning of the current reporting	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
8100000.00	NONE	0	1900000.00	10000000.00

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beiginning of the previous reporting periud	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
10000.00	NONE	0	800000.00	810000.00

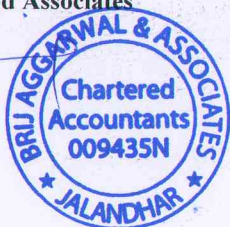
In terms of our report attached.

**For Brij Aggarwal And Associates**  
Chartered Accountants

(Brij Aggarwal)  
Partner

Place : Dasuya

Date : 04/09/2024



Mukesh Ranjan  
(DIRECTOR)  
DIN -09354004

Raghav Ranjan  
(DIRECTOR)  
DIN: 09354005



**MUKESH RANJAN CONTRACTORS PRIVATE LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

**Note 2 RESERVES AND SURPLUS**

Particulars	31-03-2024	31-03-2023
	Rs.	Rs.
<b>(A) Securities premium account</b>		
Opening balance	0.00	0.00
Closing balance	0.00	0.00
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	13311335.29	-90598.23
Add: Profit / (Loss) for the year	57870493.23	13421933.01
Less:- Adjustments	371201.76	19999.49
<b>Closing balance</b>	<b>70810626.76</b>	<b>13311335.29</b>
State Subsidy	0.00	0.00
<b>Total</b>	<b>70810626.76</b>	<b>13311335.29</b>

**Note 3 LONG TERM BORROWINGS**

Particulars	31-03-2024	31-03-2023
	Rs.	Rs.
<b><u>UNSECURED LOANS</u></b>		
Loan from Director & Relatives	0.00	0.00
Deposits From Directors	201348593.95	145388811.52
<b>TOTAL</b>	<b>201348593.95</b>	<b>145388811.52</b>

**Note 4 SHORT TERM BORROWINGS**

Particulars	31-03-2024	31-03-2023
	Rs.	Rs.
<b><u>SECURED LOANS</u></b>		
Secured Loans From Banks (As Per List)	111613703.97	152883426.78
(Secured against hypothecation of Stocks	-	-
and Personal guarantee of Directors and	-	-
equitable mortgaged of Factory Land and	-	-
Building)	-	-
<b>TOTAL</b>	<b>111613703.97</b>	<b>152883426.78</b>

**Note 6 OTHER CURRENT LIABILITIES**


Particulars	31-03-2024	31-03-2023
	Rs.	Rs.
Director C/a	0.00	20634369.94
TDS Payable	984622.00	451823.00
Advance from parties	1551376.37	193150.62
Other Liabilities	111873798.84	52731029.19
<b>Total</b>	<b>114409797.21</b>	<b>74010372.75</b>

**Note 7 SHORT TERM PROVISIONS**

Particulars	31-03-2024	31-03-2023
Date :	Rs.	Rs.
<b>(a) Provision for employee benefits</b>		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
Professional Tax	-	-
Wages Payable	-	-
Salary Payable	-	-
<b>(b) Provision - for TAX</b>		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
TDS Payable	-	-
<b>(c) Provision - Others</b>		
Power Payable	-	-
Telephone Exp. Payable	-	-
GST Payable	-	-
Other Payables	-	-
Audit Fees Payable	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

In terms of our report attached.


**For Brij Aggarwal And Associates**  
Chartered Accountants

  
(Brij Aggarwal)  
Partner  
Place : Dasuya  
Date : 04/09/2024



**For Mukesh Ranjan Contractors Private Limited**

  
Mukesh Ranjan  
(DIRECTOR)  
DIN -09354004

  
Raghav Ranjan  
(DIRECTOR)  
DIN: 09354005



**MUKESH RANJAN CONTRACTORS PRIVATE LIMITED****Note 9 NON CURRENT INVESTMENTS**

Particulars	31-03-2024	31-03-2023
	Rs.	Rs.
MRC Tech Solutions Pvt. Ltd.	99990.00	0.00
<b>Total</b>	<b>99990.00</b>	<b>0.00</b>

**Note 10 CURRENT INVESTMENTS**

Particulars	31-03-2024	31-03-2023
	Rs.	Rs.
Fdr's With Bank	41397234.00	4328187.00
	0.00	0.00
<b>Total</b>	<b>41397234.00</b>	<b>4328187.00</b>

**Note 11 INVENTORIES**

(At lower of cost and net realisable value)

Particulars	31-03-2024	31-03-2023
	Rs.	Rs.
Raw Material	152434700.00	165745850.00
<b>Total</b>	<b>152434700.00</b>	<b>165745850.00</b>

**Note 13 CASH AND CASH EQUIVALENTS**

Particulars	31-03-2024	31-03-2023
	Rs.	Rs.
Cash In Hand	2157899.69	484910.00
Bank Balances	4465373.25	5083538.72
Fleet Card	106833.98	65778.82
HDFC Toll Card	6040.00	13693.00
<b>Total</b>	<b>6736146.92</b>	<b>5647920.54</b>

**Note 14 SHORT TERM LOANS AND ADVANCES**

Particulars	31-03-2024	31-03-2023
	Rs.	Rs.
GST	29824306.67	25376095.70
Security Deposits	81166371.47	73782427.47
Advnces to Parties	34708004.12	9638707.47
Secured Advance Cpwd	4985521.00	0.00
<b>Total</b>	<b>150684203.26</b>	<b>108797230.64</b>

**Note 15 OTHER CURRENT ASSETS**

Particulars	31-03-2024	31-03-2023
	Rs.	Rs.
Milestone Receivable	16591193.00	11794150.00
Adv Tax/TDS-Net of Provision	1241290.00	708510.00
	<b>17832483.00</b>	<b>12502660.00</b>

In terms of our report attached.

**For Brij Aggarwal And Associates**  
Chartered Accountants

  
(Brij Aggarwal)  
Partner  
Place : Dasuya  
Date : 04/09/2024



**For Mukesh Ranjan Contractors Private Limited**

  
Mukesh Ranjan  
(DIRECTOR)  
DIN -09354004

  
Raghav Ranjan  
(DIRECTOR)  
DIN: 09354005



# Note 5 TRADE PAYABLES

## Figures For the Current Reporting Period

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	
MSME	0.00	0	-	-	0.00
Others	109852552.29	0	0.00	0.00	109852552.29
Dispute dues-MSME	0	0	-	-	-
Dispute dues	-	-	-	-	-
Others	0.00	0.00	0.00	0.00	0.00
<b>Total</b>					109852552.29

## Figures For Previous Reporting Period

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	
MSME	-	-	-	-	-
Others	129613074.64	0.00	0.00	0.00	129613074.64
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	0.00	0.00	0.00	0.00	0.00
<b>Total</b>					129613074.64

# Note 12 TRADE RECEIVABLES

## Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	56589488.00	0.00	0.00	0.00	0.00	56589488.00
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

56589488.00

## Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	17561199.10	0.00	0.00	0.00	0.00	17561199.10
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	0.00	-	-	-	-	0.00

17561199.10



**MUKESH RANJAN CONTRACTORS PRIVATE LIMITED**  
**STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2024**

ITEM	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	ON 01/04/2023	ADDITIONS	SALE/ADI	ON 31/03/2024	UPTO 31/03/23	2023-24	ADJUSTED	UPTO 31/03/2024	31/03/2024	31/03/2023
A.c	685224.50	0.00	0.00	685224.50	51775.83	139929.00	0.00	191704.83	493519.67	633448.67
Aj fiori machine	587022.00	0.00	0.00	587022.00	43224.00	120125.00	0.00	163349.00	423673.00	543798.00
Audi q2	2543625.00	0.00	0.00	2543625.00	333215.00	690311.00	0.00	1023526.00	1520099.00	2210410.00
Baching plant	3790377.00	0.00	0.00	3790377.00	279098.00	1034921.00	0.00	1314019.00	2476358.00	3511279.00
Bolero Camper Gold	591480.00	0.00	0.00	591480.00	77484.00	160521.00	0.00	238005.00	353475.00	513996.00
Boom Barrier	315372.00	0.00	0.00	315372.00	23222.00	64536.00	0.00	87758.00	227614.00	292150.00
Building	175452272.72	2449652.42	0.00	177901925.14	5555988.00	16140147.00	0.00	21696135.00	156205790.14	169896284.72
Car	3669425.00	0.00	0.00	3669425.00	381987.00	1026667.00	0.00	1408654.00	2260771.00	3287438.00
Computer	264017.20	239151.70	0.00	503168.90	38027.52	182801.00	0.00	282340.38	225989.68	225989.68
Concrete pump	4314867.00	0.00	0.00	4314867.00	317383.00	883044.00	0.00	1200427.00	3114440.00	3997484.00
Cooler	23131.00	0.00	0.00	23131.00	1996.21	5472.00	0.00	7468.21	15662.79	21134.79
Crockery	500867.00	0.00	0.00	500867.00	43225.00	118484.00	0.00	161709.00	339158.00	457642.00
Cutting machine	120000.00	0.00	0.00	120000.00	145.00	26476.00	0.00	26621.00	93379.00	119855.00
Electrical fitting	73411.00	0.00	0.00	73411.00	6335.00	57120.00	0.00	63455.00	163506.00	67076.00
Fire Fighting Equipments	57353.00	0.00	0.00	57353.00	4222.00	13756.00	0.00	17978.00	39375.00	53131.00
Furniture & fixture	483694.28	64330.50	0.00	548024.78	41742.00	131077.00	0.00	172819.00	375205.78	441952.28
Generator	7625848.00	0.00	0.00	7625848.00	183529.00	1644008.00	0.00	1827537.00	5798311.00	7442319.00
Hilti Bracker	44943.00	0.00	0.00	44943.00	3309.00	9197.00	0.00	12506.00	32437.00	41634.00
Job	3429059.00	0.00	0.00	3429059.00	158994.00	722357.00	0.00	881351.00	2547708.00	3270065.00
Jupiter	69798.00	0.00	0.00	69798.00	6023.57	16511.00	0.00	22534.57	47263.43	63774.43
Lab Material	441053.00	0.00	0.00	441053.00	19134.00	93202.00	0.00	112336.00	328717.00	421919.00
Led Flood Light	18240.00	0.00	0.00	18240.00	1343.07	3733.00	0.00	5076.07	13163.93	16896.93
Mercedes car	3700901.00	0.00	0.00	3700901.00	484818.00	1004383.00	0.00	1489201.00	2211700.00	3216083.00
Microtek	2373.00	0.00	0.00	2373.00	436.83	428.00	0.00	864.83	1508.17	1936.17
Mixer machine	221300.00	0.00	0.00	221300.00	16295.00	45286.00	0.00	61581.00	159719.00	205005.00
Mobile phone	115338.00	0.00	0.00	115338.00	5348.00	28476.00	0.00	33824.00	81514.00	109990.00
Motor cycle	89499.00	0.00	0.00	206670.88	7724.00	51507.00	0.00	59231.00	147439.88	81775.00
Plant	3064719.00	4703435.22	0.00	7768154.22	225665.00	1406857.00	-0.31	1632521.69	6135632.53	2839054.00
Printer	112608.00	18474.58	0.00	131082.58	16917.00	44867.00	0.00	61784.00	69298.58	95691.00
Pump	5000.00	5000.00	0.00	10000.00	92.04	2189.00	0.00	2281.04	7718.96	4907.96
Shuttering Plates	825390.00	2897170.00	0.00	3722560.00	60776.24	808888.00	0.00	869664.24	2852895.76	764613.76
Tiago (tata)	638086.00	0.00	170000.00	468086.00	83589.00	120348.00	0.00	203937.00	264149.00	554497.00
Tipper	904122.00	0.00	0.00	904122.00	94119.00	253531.00	0.00	347650.00	556472.00	810003.00
Tower Crane	1609349.00	0.00	0.00	1609349.00	74620.00	480370.00	0.00	554990.00	1054359.00	1534729.00
Tractor	668320.00	1590000.00	327500.00	1930820.00	69572.00	582571.00	0.00	652143.00	1278677.00	598748.00
Truck bhataat benz	319468.00	0.00	0.00	319468.00	33257.00	89584.00	0.00	122841.00	196627.00	286211.00
Vaccum Scrub Cleaner	95096.00	0.00	0.00	95096.00	14287.00	17851.00	0.00	32138.00	62958.00	80809.00
Water furifier	11210.00	0.00	0.00	11210.00	967.00	2652.00	0.00	3619.00	7591.00	10243.00
Hand Machine	0.00	26700.00	0.00	26700.00	0.00	5898.00	0.00	5898.00	20802.00	0.00
	217483858.70	12264636.30	497500.00	229250995.00	8759885.31	28230081.00	-0.31	36984068.00	192240227.00	208723973.39

As per our report of even date attached

For Brij Aggarwal And Associates

Chartered Accountants



(Brij Aggarwal)

Partner

Place : Dasuya

Date :04/09/2024

UDIN :

For Mukesh Ranjan Contractors Private Limited

Mukesh Ranjan

(DIRECTOR)

DIN -09354004

Raghav Ranjan

(DIRECTOR)

DIN: 09354005

**Note 16 REVENUE FROM OPERATIONS**

Particulars	31-03-2024	31-03-2023
	Rs.	Rs.
Work Contracts	999163190.00	237573172.20
Sales Branch Transfer	1491671.60	0.00
Parking Income	44024731.84	13862550.35
Monthly Rent Income	17197199.57	3920305.02
Flex & Other Income	2689642.67	1251252.25
Electricity Income Recharge	876033.19	0.00
<b>Total</b>	<b>1065442468.87</b>	<b>256607280</b>

**Note 17 OTHER INCOME**

Particulars	31-03-2024	31-03-2023
	Rs.	Rs.
Interest on Fdr's	1855747.80	23541.00
Rebate & Discount	5040583.64	28581.71
Round off	0.00	53.00
Other Income	1666754.32	899920.00
<b>Total</b>	<b>8563085.76</b>	<b>952095.71</b>

**Note 18 COST OF MATERIALS CONSUMED**

Particulars	31-03-2024	31-03-2023
	Rs.	Rs.
<b>Opening stock</b>	165745850.00	2479737.30
Add: Transfer	1491671.60	87576285.00
<b>Add: Purchases</b>		
Import	0.00	0.00
Domestic	610492601.84	229212370.23
<b>Less: Closing stock</b>	152434700.00	165745850.00
<b>Cost of material consumed</b>	<b>625295423.44</b>	<b>153522542.53</b>



**Note 19 CHANGE IN INVENTORIES**

Particulars	31-03-2024	31-03-2023
	Rs.	
<b>Inventories at the end of the year:</b>		
Finished goods	0.00	0.00
Work-in-progress	0.00	0.00
	<b>0.00</b>	<b>0.00</b>
<b>Inventories at the beginning of the year:</b>		
Finished goods	0.00	0.00
Work-in-progress	0.00	0.00
	<b>0.00</b>	<b>0.00</b>
<b>Net (increase) / decrease</b>	<b>0.00</b>	<b>0.00</b>

**Note 20 EMPLOYEE BENEFIT EXPENSES**

Particulars	31-03-2024	31-03-2022
	Rs.	Rs.
Salaries, Wages & Labour	39360014.00	14503282.00
Director Remuneration	3600000.00	1500000.00
Director Sitting Fee	60000.00	0.00
EPF	6332799.00	2421772.00
ESI	644868.00	279982.00
Staff & Labour Welfare	364630.00	389296.00
	<b>50362311.00</b>	<b>19094332.00</b>

**Note 21 FINANCE COST**

Particulars	31-03-2024	31-03-2023
	Rs.	Rs.
Bank Charges	4509351.29	1009856.33
Bank Interest	13860932.10	5475945.77
	<b>18370283.39</b>	<b>6485802.10</b>

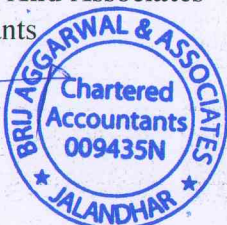
In terms of our report attached.

For Brij Aggarwal And Associates  
Chartered Accountants

(Brij Aggarwal)  
Partner

Place : Dasuya

Date : 04/09/2024



MUKESH RANJAN CONTRACTORS PRIVATE  
LIMITED

Mukesh Ranjan  
(DIRECTOR)  
DIN -09354004

Raghav Ranjan  
(DIRECTOR)  
DIN: 09354005

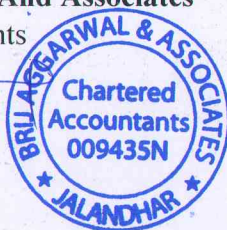
**Note 22 OTHER EXPENSES**

Particulars	31-03-2024	31-03-2023
	Rs.	Rs.
Advertisement	71310.00	54000.00
Annual Concession Fee	6942120.00	0.00
Business Promotions Exps.	773831.51	0.00
Fees & Taxes	557632.00	645850.00
Freight	4880864.75	1627044.00
Insurance	461587.05	196721.00
Interest on Gst	0.00	50930.00
Labour Cess	8377591.00	2304992.00
Material Testing Exps	1803741.00	547548.00
Mess Exps.	3578742.00	649911.00
Minning Exps.	942573.00	0.00
Omni Card Exps.	2672932.97	0.00
Other Exps.	5587994.04	711641.84
Petrol & Diesel Exps.	14891111.00	4651654.00
Power & Fuel	9424186.28	1964349.50
Printing & Stationery	492621.55	82917.41
Professional & Consultancy Fee	12097638.59	2574246.00
PSDT	17800.00	21400.00
Rebate & Discount	0.00	76.09
Rembursement Exps.	0.00	176613.00
Rent Office / Room	2430987.66	348720.00
Repair & Maintenance	6960296.62	657387.71
Shuttering Exps.	9111449.71	2948579.20
Software Exps.	1127781.00	487957.88
Security Service Exps.	1514287.00	0.00
Telephone Exps	66137.06	16108.21
Tender Exps.	1157778.00	209374.80
Toll Tax Exps.	410853.90	185546.00
Travelling & Conveyance	2274749.28	440779.25
Sub Contractor Work Exps.	174246648.64	29826732.56
Website & Software Exps.	66822.95	0.00
Unloading Charges	20352.00	0.00
<b>Total (A+B)</b>	<b>272962420.56</b>	<b>51381079.45</b>

In terms of our report attached.

**For Brij Aggarwal And Associates**

Chartered Accountants

**(Brij Aggarwal)****Partner****Place : Dasuya****Date : 04/09/2024****MUKESH RANJAN CONTRACTORS PRIVATE LIMITED****Mukesh Ranjan****(DIRECTOR)****DIN -09354004****Raghav Ranjan****(DIRECTOR)****DIN: 09354005**



**MUKESH RANJAN CONTRACTORS PRIVATE LIMITED**  
**CINEMA CHOWK, HAJIPUR ROAD, DASUYA, HOSHIARPUR**

**DETAIL OF OTHER LIABILITIES AS ON 31.03.2024**

S.NO.	PARTICULARAS	AMOUNT
1	Salary Payable	4143421.00
2	EPF Payable	566639.00
3	ESI Payable	51868.00
4	GST Payable	38222825.84
5	Director Remuneration Payable	240000.00
6	Professional Fees Payable	324000.00
7	Expense Payable	323200.00
8	PSDT	1200.00
9	Security - Shop	17911383.00
10	Security - IIT Una	20006.00
11	Security Refunable	692523.00
12	Secured Advance IIT Una	7678041.00
13	Mobilisation Advance ITO Gurugram	33870866.00
14	Secured Advance IIT Gurugram	5194028.00
15	Secured Advance NIT Jamshedpur	2633798.00
Total Rs.		111873798.84

**DETAIL OF GST LEDGERS AS ON 31.03.2024**

S.NO.	PARTICULARAS	AMOUNT
1	GST Receivable RCM	79664.00
2	CGST Receivable	4803173.14
3	SGST Receivable	4803173.14
4	IGST Receivable	12503482.39
5	CGST Cash	2059708.00
6	CGST Cash Receivable	2015429.00
7	SGST Cash	1052579.00
8	SGST Cash Receivable	2190640.00
9	IGST Cash	331.00
10	IGST Cash Receivable	316127.00
Total Rs.		29824306.67

