

SKYTECH INFRAPROJECTS PRIVATE LIMITED

CIN-U45201OR2011PTC013811

PLOT NO-241 SAHEED NAGAR BHUBANESWAR Khordha OR 751007 IN

Audited Balance Sheet as at 31st March, 2022

(Amount In Rs. '000)

Particulars	Note No	Figures as at the end of (Current Reporting Period) (in Rs.) 31/03/2022	Figures as at the end of (Previous Reporting Period) (in Rs.) 31/03/2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	3,025.00	3,025.00
(b) Reserves and Surplus	3	17,203.34	11,405.02
(c) Money received against share		-	-
		20,228.34	14,430.02
(2) Share application money			
		-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	4	8,511.86	8,951.30
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
		8,511.86	8,951.30
(4) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables	5	3,018.61	5,556.80
(c) Other current liabilities	6	26,328.11	26,549.20
(d) Short-term provisions	7	1,950.52	1,309.54
		31,297.24	33,415.54
Total		60,037.44	56,796.86
II. Assets			
(1) Non-current assets			
<i>(a) Fixed assets</i>			
(i) Tangible assets	8	14,013.94	6,665.85
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		259.23	345.96
(d) Long term loans and advances		-	-
(e) Other non-current assets	9	879.82	1,675.23
		15,152.99	8,687.04
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	10	13,268.59	17,818.87
(c) Trade receivables	11	-	-
(d) Cash and cash equivalents	12	16,440.50	13,549.72
(e) Short-term loans and advances	13	14,654.85	15,930.46
(f) Other current assets	14	520.51	810.77
		44,884.45	48,109.82
Total		60,037.44	56,796.86
Significant accounting policy	1 to		
Notes on financial statements	28		

As per our report of even date

For Goutam & Co
Chartered Accountants

Goutam Lenka

CA. Goutam Lenka
Partner
Membership No. 067906
FRN - 326869E
UDIN - 22067906AXRBLX6325

Date: 01/09/2022
Place: Bhubaneswar



For and on behalf of the Board of Directors

Rupak panda
DIRECTOR
DIN-1829948

Sonali Panda
DIRECTOR
DIN-3546906

SKYTECH INFRAPROJECTS PVT. LTD.

Rupak Panda

MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

Sonali Panda

DIRECTOR

SKYTECH INFRAPROJECTS PRIVATE LIMITED

CIN-U45201OR2011PTC013811

PLOT NO-241 SAHEED NAGAR BHUBANESWAR Khordha OR 751007 IN
Audited Statements of Profit and Loss for the year ended 31st March, 2022

(Amount In Rs. '000)

Sl.No	Particulars	Note No	Figures for the current reporting period (in Rs) From 01/04/2021 to 31/03/2022	Figures for the previous reporting period (in Rs.) From 01/04/2020 to 31/03/2021
I.	Revenue from operations	15	1,20,539.21	85,440.36
II.	Other Income	16	44.54	44.54
III.	Total Revenue (I + II)		1,20,583.75	85,484.90
IV.	Expenses:			
	Cost of construction	17	1,03,459.24	89,659.25
	Changes in construction work-in-progress / Inventories		4,550.28	(13,243.37)
	Employee benefit expense	18	1,524.10	920.02
	Financial costs	19	344.06	367.54
	Depreciation and amortization expense	8	1,007.92	901.52
	Administration & Other expenses	20	1,862.58	1,747.97
	Total Expenses		1,12,748.18	80,352.93
V.	Profit before exceptional and		7,835.57	5,131.97
VI.	Exceptional Items			
VII.	Profit before extraordinary items and		7,835.57	5,131.97
VIII.	Extraordinary Items			
IX.	Profit before tax (VII - VIII)		7,835.57	5,131.97
X.	Tax expense:			
	(1) Current tax		(1,950.52)	(1,309.54)
	(2) Deferred tax		(86.73)	(24.78)
XI.	Profit/(Loss) from the period from		5,798.32	3,797.65
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expense of discounting operations		-	-
XIV.	Profit/(Loss) from Discontinuing		-	-
XV.	Profit/(Loss) for the period (XI + XIV)		5,798.32	3,797.65
XVI.	Earning per equity share:			
	(1) Basic		191.68	125.54
	(2) Diluted		191.68	125.54

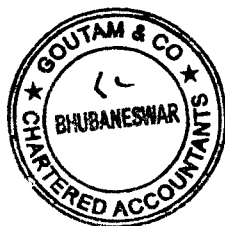
Significant accounting policy
Notes on financial statements 1 to 28

As per our report of even date

For and on behalf of the Board of Directors

For Goutam & Co
Chartered Accountants

Goutam Lenka
CA. Goutam Lenka
Partner
Membership No. 067906
FRN - 326869E



Rupak panda
DIRECTOR
DIN-1829948

Sonali Panda
DIRECTOR
DIN-3546906

Date: 01/09/2022
Place: Bhubaneswar

SKYTECH INFRAPROJECTS PVT. LTD.

Rupak Panda
MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

Sonali Panda
DIRECTOR

SKYTECH INFRAPROJECTS PRIVATE LIMITED

CIN-U45201OR2011PTC013811

PLOT NO-241 SAHEED NAGAR BHUBANESWAR Khordha OR 751007 IN

Audited Cash Flow statement for the year ended 31st March, 2022

(Amount In Rs. '000)

	For the Year ended 31st March (Rs.)	For the Year ended 31st March 2021 (Rs.)
A. Cash flows from operating activities		
Net profit before taxation, and extraordinary item	7,835.57	5,131.97
Adjustments for:		
Depreciation	1,007.92	901.52
Operating profit before working capital changes	8,843.49	6,033.49
Increase in inventories	4,550.28	(13,243.37)
Increase in sundry debtors	-	-
Changes in Short term loans and Advances given	1,275.60	16,784.45
Increase in Other Current Assets	290.27	(291.12)
Increase in Short term borrowings	-	-
Change in Short term Provision	640.98	316.74
Increase in Sundry creditors	(2,538.20)	56.22
Increase in Other Liabilities	(221.09)	(295.83)
Increase in Non-Current Assets	795.41	(41.20)
Income taxes paid	(1,950.52)	(1,309.54)
Net cash flow from operating activities	11,686.22	8,009.84
B. Cash flows from investing activities		
Purchase of fixed assets	(8,356.00)	(70.31)
Increase in Non-current investments	-	-
Net Cash Outflow from investing activities.	(8,356.00)	(70.31)
C. Cash flows from financing activities		
Proceeds from long-term borrowings	(439.43)	(1,047.08)
Increase in long term loans & advances given	-	-
Increase in share capital	-	-
Net cash flow from financing activities	(439.43)	(1,047.08)
Net increase in cash and cash equivalents (A+B+C)	2,890.78	6,892.47
Cash and cash equivalents at beginning of period	13,549.72	6,657.25
Cash and cash equivalents at end of period	16,440.50	13,549.72

Notes: Cash Flow statement has been prepared by adopting indirect method

As per our report of even date

For and on behalf of the Board of Directors

For Goutam & Co
Chartered Accountants



CA. Goutam Lenka
Partner
Membership No. 067906
FRN - 326869E

Rupak panda
DIRECTOR
DIN-1829948

Sonali Panda
DIRECTOR
DIN-3546906

Date: 01/09/2022
Place: Bhubaneswar

SKYTECH INFRAPROJECTS PVT. LTD.

Rupak Panda
MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

Sonali Panda
DIRECTOR

Note – 1

SIGNIFICANT ACCOUNTING POLICIES

(Annexed to and forming part of the Accounts for the period ending 31st March 2022)

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES:

A. ACCOUNTING STANDARDS

The financial statements are prepared under the historical cost convention, on accrual basis and are in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.

The accounts presentation under Indian Generally Accepted Accounting Principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent liabilities as at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in the current and future period.

B. REVENUE RECOGNITION

(i) Revenue/Incomes and Costs/ Expenditures are accounted for under the Historical Cost Convention using the accrual method of accounting.

(ii) Revenue on service income is recognised on rendering of services when there is certainty about ultimate realisation. Interest receivable is recognised on time proportion basis.

(iii) Income from services is accounted exclusive of output tax/GST.

C. PROPERTY, PLANT & EQUIPMENT

(i) Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

(ii) Depreciation on Fixed Assets is provided on Straight Line method in accordance with the useful lives specified in Schedule II of the Companies Act, 2013.

(iii) Depreciation on additions to assets or on sale/Discard of assets is calculated pro-rata from the date of such additions or up to the date of such Sale/Discard, as the case may be.

iv) The carrying amounts of assets are reviewed at each balance sheet date to determine if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital. After impairment depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

D. EMPLOYEES BENEFITS:

(i) Short Term Employee Benefits:

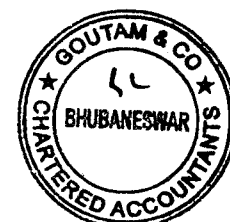
All employee benefits payable wholly within twelve months of rendering service are classified as short term employees' benefits. Benefits such as salaries, wages, short term compensated absences etc and the expected cost of bonus, ex-gratia are recognized in the period in which the employees rendered the related service.

SKYTECH INFRAPROJECTS PVT. LTD.

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Sonali Panda
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(ii) Post Retirement Benefit

a) Provident Fund

Retirement benefit in the form of Provident fund is a defined contribution scheme which is charged to Statement of Profit and Loss in the year in which it is due.

b) Gratuity

The Company operates a Gratuity Scheme for its employees which is a Defined Benefit Scheme. Liabilities under the defined benefit scheme is determined through independent actuarial valuation at the end of each year using projected unit credit method in accordance with the method stated in the Accounting Standard 15- "Employee Benefits" of the Companies (Accounting Standard) Rules, 2006 and charge is recognized in the Statement of Profit and Loss.

E. TAXES ON INCOME

Provision for Current tax is made in accordance with the provisions of Income-Tax Act, 1961 enacted or substantially enacted on the reporting date.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by same governing taxation laws. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each balance sheet date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain as the case may be that sufficient future taxable income will be available against which such deferred tax assets can be realized.

F. PRIOR PERIOD AND EXTRA ORDINARY ITEMS

Identifiable and material items of income and expenses pertaining to prior period and/or extraordinary items are disclosed separately.

G. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

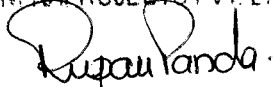
(i) Provisions are made when:

- a) The company has a present obligation as a result of past event.
- b) The probable outflow of resources is expected to settle the obligation &
- c) The amount of the obligation can be reliably estimated.

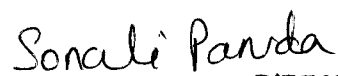
(ii) Contingent Liabilities: Contingent liabilities are disclosed in the case of a present obligation arising from a past event, when it is probable that an outflow of resources will be required to settle the obligation.

(iii) Contingent Assets: When the Contingent assets become virtually certain that an inflow of economic benefits will arise, the asset and the related income are recognized in the financial statements of the period in which the change occurs and Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits to the enterprise in future.

SKYTECH INFRAPROJECTS PVT. LTD.


MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.


DIRECTOR



H. CASH FLOW STATEMENT

The cash flow statement has been prepared on "Indirect Method" as set out in the Accounting Standard (AS 3) on Cash Flow Statement issued by The Institute of Chartered Accountants of India.

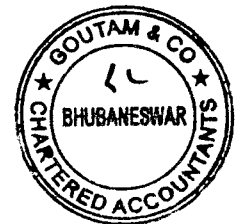
I. EARNINGS PER SHARE

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

For the purpose of calculating diluted earnings per share the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

J. FOREIGN EXCHANGE TRANSACTION

A foreign Currency Transaction is recorded, on initial recognition in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and foreign currency at the date of transaction.



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CIN-U45201OR2011PTC013811

PLOT NO-241 SAHEED NAGAR BHUBANESWAR Khordha OR 751007 IN
Notes on Financial Statement for the Year ended 31 March 2022

(Amount In Rs. '000)

Note No	Particulars	Figures as at the end of (Current Reporting Period) (in Rs.) 31/03/2022	Figures as at the end of (Previous Reporting Period) (in Rs.) 31/03/2021
1	2	3	4
2	Share Capital		
	Authorised Share capital		
	Equity Share Capital (35,000 Equity shares of Rs. 100/- each)	3,500.00	3,500.00
		<u>3,500.00</u>	<u>3,500.00</u>
	Issued, subscribed & fully paid share capital		
	Equity Share Capital (30,250 Equity shares of Rs. 100/- each)	3,025.00	3,025.00
	Total	<u>3,025.00</u>	<u>3,025.00</u>

2.1 Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Equity Shares:-	No. of Shares	Amount	No. of Shares	Amount
No. of shares at the beginning	30,250.00	3,025.00	30,250.00	3,025.00
Add:- Shares Issued during the year				
Number of shares at the end	30,250.00	3,025.00	30,250.00	3,025.00

2.2 Details of shares holder holding more than 5% of shares

Name of the share holders	No. of shares held	Percentage of shares held	No. of shares held	Percentage of shares held
Rupak panda	16,000.00	52.89%	16,000.00	52.89%
Sonali Panda	14,250.00	47.11%	14,250.00	47.11%
Total	30,250.00	100%	30,250.00	100%

2.3 SHAREHOLDING OF PROMOTERS

CURRENT YEAR FIGURES

Details of shares holder holding more than 5% of shares

Name of the share holders	No. of shares held	Percentage of shares held	No. of shares held	Percentage of shares held
Rupak panda	16,000.00	52.89%	16,000.00	52.89%
Sonali Panda	14,250.00	47.11%	14,250.00	47.11%
Total	30,250.00	100%	30,250.00	100%

PREVIOUS YEAR FIGURES

Details of shares holder holding more than 5% of shares

Name of the share holders	No. of shares held	Percentage of shares held	No. of shares held	Percentage of shares held
Rupak panda	16,000.00	52.89%	16,000.00	52.89%
Sonali Panda	14,250.00	47.11%	14,250.00	47.11%
Total	30,250.00	100%	30,250.00	100%

3 Reserves and Surplus

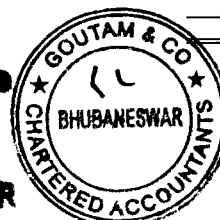
Statement of Profit & Loss				
As per last Balance Sheet	11,405.02		7,607.36	
Add - Profit/(Loss) for the year	5,798.32	17,203.34	3,797.66	11,405.02
Total		<u>17,203.34</u>		<u>11,405.02</u>

SKYTECH INFRAPROJECTS PVT. LTD.


Rupak Panda
MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

Sonali Panda
DIRECTOR



4 Long-terms borrowings			
Secured Loan			
Vehicle Loan From Banks (Secured by hypothecation of Vehicle)	2,021.35		2,460.78
Unsecured Loan			
Due to Directors	4,970.52		4,970.52
Due to Others	1,520.00		1,520.00
		8,511.87	8,951.30
Total		8,511.87	8,951.30
5 Trade Payable			
A) total outstandings dues of micro enterprises and small enterprises:			
B) total outstandings dues of creditors other than micro enterprises and small enterprises:	3,018.61		5,556.80
		3,018.61	5,556.80
6 Other Current Liabilities			
Audit Fees Payable	76.77		30.00
TDS Payable	34.96		136.10
GST Payable	324.25		483.47
Insurance payable	9.20		16.70
Advance From Customers	25,882.93		25,882.93
Total		26,328.11	26,549.20
7 Short-term provisions			
Provision for Income Tax Current Year	1,950.52		1,309.54
Total		1,950.52	1,309.54
9 Other Non Current Assets			
Securities Deposit with BDA	-		835.50
Fixed Deposits	879.82		839.73
Total		879.82	1,675.23
10 Inventories			
Construction Work-in-progress	-		4,550.28
Finished Stock	13,268.59		13,268.59
Total		13,268.59	17,818.87
11 Trade receivables			
Unsecured & Considered Good (Debts for a period exceeding six months)	-		-
Total		-	-
12 Cash and cash equivalents			
Balances with banks	16,296.14		13,344.75
Cash in hand	144.36		204.97
Total		16,440.50	13,549.72
13 Short term loans and advances			
Advances / Security Deposits (Unsecured Considered Good)	14,654.85		15,930.46
Total		14,654.85	15,930.46
14 Other current assets			
Advance Income tax & TDS Receivable	520.51		810.77
GST Receivable			
Total		520.51	810.77

SKYTECH INFRAPROJECTS PVT. LTD.

 MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

 DIRECTOR



15 Revenue from Operations	1,20,539.21	85,440.36
Total	1,20,539.21	85,440.36
16 Other Income		
Interest Income	44.54	44.54
Total	44.54	44.54
17 Cost of construction		
Project Expenses (incuding cost of Land)	1,03,459.24	89,659.25
Total	1,03,459.24	89,659.25
18 Employee Benefits Expense		
Salaries & Waqes	1,174.10	920.02
Director' Remuneration	350.00	-
Total	1,524.10	920.02
19 Finance Costs		
Interest on Loan	-	226.24
Interest Paid	311.84	107.23
Bank Charges	32.23	34.08
Total	344.07	367.55
20 Administartion Other Expenses		
Audit Fees	57.40	30.00
Electricity & Related Expenses	344.23	608.64
Professional & Consultancy Fees	0.64	-
Rent	-	-
Sale Promotion	973.69	680.00
Printing & Stationary	20.00	40.00
Repair & Maintanance(Building)	257.02	226.50
Repair & Maintanance (P&M)	-	8.06
Travelling and Conveyance	-	43.14
Vehicle insurance	-	55.18
Donation	46.00	-
Inspection Fee	12.00	-
Membership Fees	30.00	-
Other Expenses	2.06	-
Legal Expenses	-	-
Advertisement	-	35.50
Office & Other Expenses	94.12	13.00
Interest & Late Fees GST	25.44	7.95
Round Off	-	-
Total	1,862.60	1,747.97

21 Related Party Disclosures

Name & Relation	Nature of Transaction	Current Year Transactions	As at 31 March 2022	As at 31 March 2021
Rupak Panda - Director	Loan given to company	-	2,035.52	2,035.52
Sonali Panda - Director	Loan given to company	-	2,935.00	2,935.00

The above related parties have been identified by the management.

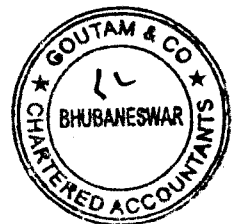
22 Previous year figures have been rearranged / regrouped, wherever necessary to confirm with the revised presentation.

SKYTECH INFRAPROJECTS PVT. LTD.

Rupak Panda
MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

Sonali Panda
DIRECTOR



SKYTECH INFRAPROJECTS PRIVATE LIMITED
CIN-U45201OR2011PTC013811
PLOT NO-241 SAHEED NAGAR BHUBANESWAR Khordha OR 751007 IN
NOTES FORMING PART OF THE BALANCE SHEET
Note 8

Particular of Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Original Cost A	Additions during the Year B	Sale/Discard during the Year C	Cost as on 31-3-2022 E	Up to 1-4-2021 F	For the Year G	Sale/Discard during the Period H	Up to 31-3-2022 J	As at 31-3-2022 K	As at 31-3-2021 L
Computer & IT Equipments	23.31	-	-	23.31	11.83	7.38	-	19.21	4.10	11.48
Office Equipment	125.00	143.00	-	268.00	22.55	28.96	-	51.51	216.50	102.46
Office Building	5,432.01	6,487.22	-	11,919.23	91.90	125.67	-	217.57	11,701.66	5,340.12
Motor Vehicles	5,028.33	1,725.78	-	6,754.11	3,816.53	845.90	-	4,662.43	2,091.68	1,211.80
Total	10,608.65	8,356.00	-	18,964.65	3,942.81	1,007.91	-	4,950.72	14,013.94	6,665.86
Previous Year Figures	10,538.34	70.31	-	10,608.65	3,041.27	901.52	-	3,942.80	6,665.85	7,497.06

(Figures in Rupees '000)

SKYTECH INFRAPROJECTS PVT. LTD.
Sapauland
 MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.
Sonali Panda
 DIRECTOR



23 Trade Payable Ageing Schedule					
CURRENT YEAR FIGURES					
Amount in Rs. '000					
Particulars	Outstanding for Following Periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	3,018.61	-	-	-	3,018.61
(iii) Disputed Dues:-	-	-	-	-	-
MSME	-	-	-	-	-
(iv) Disputed Dues:-	-	-	-	-	-
Others	-	-	-	-	-

PREVIOUS YEAR FIGURES					
Amount in Rs. '000					
Particulars	Outstanding for Following Periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	5,556.81	-	-	-	5,556.81
(iii) Disputed Dues:-	-	-	-	-	-
MSME	-	-	-	-	-
(iv) Disputed Dues:-	-	-	-	-	-
Others	-	-	-	-	-

24 Trade Receivable Ageing Schedule						
CURRENT YEAR FIGURES						
Amount in Rs. '000						
Particulars	Outstanding for Following Periods from due date of payment					
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
(i) Undisputed Trade Receivables :- Considered Good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables :- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables:- Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables:- Considered Doubtful	-	-	-	-	-	-

PREVIOUS YEAR FIGURES						
Amount in Rs. '000						
Particulars	Outstanding for Following Periods from due date of payment					
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
(i) Undisputed Trade Receivables :- Considered Good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables :- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables:- Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables:- Considered Doubtful	-	-	-	-	-	-

25 Additional Regulatory Information

25.1 Title deeds of immovable property not held in name of the Company

The company doesn't own any immovable property at any time during the reporting period or as at the end of the reporting period.

25.2 Details of Benami Property held

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

25.3 Wilful Defaulter

The company has not been declared wilful defaulter by any bank or financial institution or other lender.

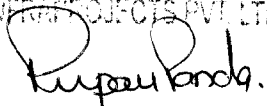
25.4 Relationship with Struck Off Companies

The company does not have any transactions with companies struck off under section 248 of the Companies act 2013 or section 560 of Companies Act 1956.

25.5 Registration of charges or satisfaction with Registrar of Companies

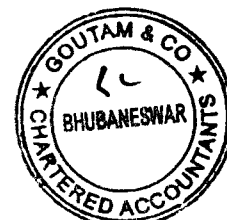
The company has no pending charges or satisfaction to be registered with Registrar of Companies.

All charges has been registered with the Registrar of Companies.

SKYTECH INFRAPROJECTS PVT. LTD.

 MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

Sonali Panda
 DIRECTOR



25.6 Ratio Analysis

	Numerator	Denominator	As at March 31, 2022	As at March 31, 2021	Variance in %
(a) Current Ratio	Current Assets	Current Liabilities	1.43	1.44	-0.39%
(b) Debt - Equity Ratio	Total Debt	Shareholder's equity	0.42	0.62	-32.17%
(c) Debt Service Coverage Ratio	Earnings available for Debt Service	Debt Service	20.78	13.79	50.75%
(d) Return on Equity Ratio	Net Profit after Taxes	Average Shareholder's equity	0.33	0.30	10.41%
(e) Inventory Turnover Ratio	Revenue	Average Inventory	7.75	7.63	1.63%
(f) Trade Receivable Turnover Ratio	Revenue	Average trade receivable	NA	NA	NA
(g) Trade Payable Turnover Ratio	Purchases of services and other expenses	Average trade payables	24.13	16.22	48.79%
(h) Net Capital Turnover Ratio	Revenue	Working capital	8.87	5.81	52.57%
(i) Net Profit Ratio	Net Profit	Revenue	4.81%	4.44%	8.22%
(j) Return on Capital Employed	Earning before interest and taxes	Capital Employed*	0.20	0.16	23.49%
(k) Return on Investment	Income Generated from investments	Time weighted average investments	NA	NA	NA

*Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liabilities

Explanation for change in ratio by more than 25%

Debt - Equity Ratio	This is on account of increase in equity for the current year.
Debt Service Coverage Ratio	This is on account of increased in turnover in the current reporting period.
Trade Payable Turnover Ratio	This is on account of reduction in sundry creditors in the current year.
Net Capital Turnover Ratio	This is on account of increased in turnover in the current reporting period.

26 Earnings in foreign exchange


	Current Year (Rs.)	Previous Year (Rs.)
I. Export of Goods calculated on F.O.B. basis	-	-
II. Export of Services	-	-
III. Royalty, know-how, professional and consultation fees	-	-
IV. Interest and dividend	-	-
V. Other Income	-	-

27 The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of other receivables. In

28 Figures of the previous year have been rearranged/ regrouped whenever necessary to make them comparable with those of current year.

SKYTECH INFRAPROJECTS PVT. LTD.

 MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

 DIRECTOR

