

S3 INFREAREALITY PRIVATE LIMITED

Reg Office: 93, Hari Nagar, Ashram Delhi-110014

CIN No. U70200DL2013PTC257391

BALANCE SHEET AS ON 31.03.2022

	Notes No.	31.03.2022 (Rs. Thousand)	31.03.2021 (Rs. Thousand)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital			
(b) Reserves and Surplus	1	110,000.00	20,000.00
(c) Money received against share warrants	2	2,378.82	38,471.19
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings			
(b) Deferred tax liabilities (Net)	3	115,035.29	94,610.82
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings			
(b) Trade payables			
(c) Other current liabilities	4	902,113.44	58,879.62
(d) Short-term provisions	5	382,318.90	153,374.65
	6	2,762.22	2,731.75
Total		1,514,608.68	368,068.03
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	7	23,462.48	25,854.16
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		21,751.42	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	8	18,146.06	18,146.06
(c) Deferred tax assets (net)		217.86	217.86
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments	9	43,127.00	155,037.69
(b) Inventories	10	1,177,888.51	-
(c) Trade receivables	11	3,086.08	4,692.64
(d) Cash and cash equivalents	12	13,852.19	545.35
(e) Short-term loans and advances	13	186,623.10	143,290.75
(f) Other current assets	14	26,453.98	20,283.53
Total		1,514,608.68	368,068.03

Significant Accounting Policies and Notes to accounts

Accompanying Notes from 1 to 21 are integral part of the Financial Statements

For and On Behalf of the Board of Directors

For PSP and Associates
(CHARTERED ACCOUNTANT)

CA Sudhir Kumar Goyal
(Partner)
Membership No. 097878
FRN : 017244N
Place : Faridabad
Date : 30-09-2022

UDIN: 22097878BECIHY9576

S3 Infrareality Pvt. Ltd.

Sandeep Aggarwal
Director
DIN:00165550
H. No. 191 Sec-11D
Faridabad
Haryana-121006

S3 Infrareality Pvt. Ltd.

Rajeev Aggarwal
Director
DPIN:02963865
H. No. 191 Sec-11D
Faridabad
Haryana-121006

Mamta
CS Mamta Yadav
(Company Secretary)
Mem No. A69614
Place: H.No.2 vill Kanakolla
Sector 87 int
manesar bus stop - 122505

S3 INFRAREALITY PRIVATE LIMITED

Reg Office: 93, Hari Nagar, Ashram Delhi-110014

CIN No. U70200DL2013PTC257391

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDING 31.03.2022

Particulars	Notes No.	31.03.2022	31.03.2021
		(Rs. Thousand)	(Rs. Thousand)
Revenue from operations	15	26,606.24	101,805.59
Other Income	16	2,023.92	1,098.61
Total Revenue		28,630.16	102,904.21
Expenses:			
Cost of Project	17	1,197,116.61	93,070.31
Changes in inventories		(1,177,888.51)	-
Employee benefit expense	18	1,118.11	2,998.93
Financial costs	19	1,879.41	1,932.43
Depreciation and amortization expense	20	1,052.67	1,140.92
Other expenses	21	2,197.27	1,166.08
Total Expenses		25,475.55	100,308.67
Profit before tax		3,154.61	2,595.54
Less : Provision for Taxation			
(1) Current tax		668.97	597.84
(2) Deferred tax		-	291.11
Profit after Tax		2,485.64	1,706.59
Earning per equity share:			
(1) Basic		0.23	0.85
(2) Diluted		-	-

Significant Accounting Policies and Notes to accounts

Accompanying Notes from 1 to 21 are integral part of the Financial Statements

For and On Behalf of the Board of Directors

S3 Infrareality Pvt. Ltd.

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For PSP and Associates

(CHARTERED ACCOUNTANT)

CA Sudhir Kumar Goyal

(Partner)

Membership No. 097878

FRN : 017244N

Place : Faridabad

Date : 30-09-2022

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Mant
CS Mant yadav
(Company Secretary)
Mem No. A69614
Place - H.No. 2 vill Kankulla
Sector 87 Imt Manisar
Bhusu gram HR - 122505

Sandeep Aggarwal

Director

DIN:00165550

H. No. 191 Sec-11D

Faridabad

Haryana-121006

Rajeev Aggarwal

Director

DPIN:02963865

H. No. 191 Sec-11D

Faridabad

Haryana-121006

S3 INFREAREALITY PRIVATE LIMITED

Reg Office: 93, Hari Nagar, Ashram Delhi-110014
CIN No. U70200DL2013PTC257391

CASH FLOW STATEMENT AS AT 31ST MARCH, 2022

PARTICULARS	As at 31.03.2022 (Rs. in Thousands)	As at 31.03.2021 (Rs. in Thousands)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax and Extraordinary Items		
Adjustments for:		
Add: Depreciation and Amortisation	3,154.61	2,595.54
Add: Finance Costs	2,525.32	3,116.54
Less: Interest Income	1,938.79	7,951.14
Operating Profit before Working Capital Changes	1,817.16	1,080.10
Changes in Working Capital:		
Decrease/(Increase) in Trade Receivables	5,801.56	12,583.12
Decrease/(Increase) in Current Inventories	1,606.56	17,304.72
Decrease/(Increase) in Current Investments	1,177,888.51	12,696.39
Decrease/(Increase) in Short Term loans and Advances	111,910.69	26,702.35
Decrease/(Increase) in Other Current Assets	43,312.35	6,974.23
(Decrease)/(Increase) in Trade Payables	6,170.45	8,803.57
(Decrease)/(Increase) in Other Current Liabilities	843,733.82	21,681.93
Cash generated from Operation	278,974.71	68,651.35
Taxes Paid (Net)	35,863.97	3,781.67
Cash Flow before Extraordinary Items	668.97	597.84
Extraordinary Items (Prior Year Income/Expenditure)		
Others		78.14
Net Cash Flow from (Used in) Operating Activities	-36,532.94	3,211.97
B) CASH FLOW FROM INVESTING ACTIVITIES		
Less: Purchase of Fixed Assets		
Add: Sale of Fixed Assets	21,885.06	1,442.07
Less: Purchase of Investment		25.00
Add: Interest Income	1,817.16	1,080.10
Net Cash Flow from (Used in) Investing Activities	-20,067.90	2,497.17
C) CASH FLOW FROM FINANCING ACTIVITIES		
Add: Proceed from issue of Shares and Debentures		
Add: Proceed from long Term Borrowing	51,422.00	
Less: Repayment of Long Term Borrowing	20,474.47	7,436.82
Less: Dividend Paid		
Less: Interest Paid	1,938.79	7,951.14
Net Cash Flow from (Used in) Financing Activities	69,907.68	-5,514.32
D) Net Inc./ (Dec.) in cash and cash equivalent: (A+B+C)		
Add: Opening Balance of Cash and Cash Equivalents	13,306.84	194.82
	545.35	150.53
Closing Balance of Cash and Cash Equivalents	13,852.19	545.35

Notes to Cash Flow Statement:

1. Previous year's figures have been regrouped wherever necessary, to conform to this year's classification.
2. The Cash Flow Statement has been prepared under the 'Indirect Method' set out in Accounting Standard 3 'Cash Flow Statement'.

3. The Cash Flow Statements reflects the combined cash flows pertaining to continuing and discontinuing operations.

S3 Infreareality Pvt. Ltd. S3 Infreareality Pvt. Ltd.

For PSP & Associates
Chartered Accountants
Firm Registration No. 017244N

CA Sudhir Kumar Goyal
(Partner)
Membership No.: 097878
Place: Faridabad
Date: 30.09.2022

CS MAMTA YADAV
(Company Secretary)
Mem No. AB9614

Place - H.H. 2 vill Konkrola Sector
87 9mt manesar bus stop
HR - 122505

For and On Behalf of the Board of Directors

Director

Sandeep Aggarwal
Director
DIN: 00165550
H. No. 191 Sec-11D
Faridabad
Haryana-121006

Rajeev Aggarwal
Director
DPIN: 02963865
H. No. 191 Sec-11D
Faridabad
Haryana-121006

Director

UDIN: 22099898 BECIHY 9576

S3 INFRAREALITY PRIVATE LIMITED
Notes to the Financial Statements as at 31.03.2022

PARTICULARS

Note : 1

Share Capital :

Authorised Share Capital

31.03.2022

31.03.2021

110,000.00

20,000.00

Note: Authorised Share Capital and Paid Up share capital as on 31-08-2022 is Rs. 25 Cr.

Issued, Subscribed & Paidup Share Capital

110,00,000 equity shares of Rs. 10/- each

200,00,000 equity shares of Rs. 10/- each

110,000.00

20,000.00

Total

110,000.00

20,000.00

Quantitative Reconciliation of Shares Outstanding

No. of Shares Outstanding at the Beginning of the Year

Add : No. of Shares Issued

No. of Shares Outstanding at the end of Reporting Period

2,000.00

2,000.00

9,000.00

11,000.00

2,000.00

Detail of shareholders holding more than 5% shares

	31.03.2022		31.03.2021	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Sandeep Aggarwal	8,250.00	75.00	1,209.02	60.45
Rajeev Aggarwal	2,750.00	25.00	500.00	25.00
Yogesh aggarwal	0	0.00	290.98	14.55

Terms/Rights attached to Equity and Preference shares

The Company has one class of Equity shares Having par value of Rs 10 per share. Each holder of Equity shares is entitled to one vote per share.

About Dividend Distribution

In the event of liquidation of company, the holders of equity shares will be entitled to remaining assets of the company, after distribution of all preferential amounts. This distribution will be in proportion to the number of equity shares held by the shareholder



S3 INFREAREALITY PRIVATE LIMITED
Notes to the Financial Statements as at 31.03.2022

PARTICULARS

Note: 2

Reserves and Surplus

31.03.2022

31.03.2021

Share Premium

Opening Balance

Add: Addition during the year

Closing Balance

Total (A)

II. Surplus

Opening Balance

Less : Debit Note Wrongly issued/Adjustment

Add: Addition During the Year

Less: Capitalised

Closing Balance

Total (B)

Note: 3

Long Term Borrowings

Secured Loan

From Banks*

- KVB Bank Car Loan- Fortuner

- Loan from Bank of India

Unsecured Loan

From Directors

- Rajeev Aggarwal

- Sandeep aggarwal

Company

- as per list

Note: 4

Trade Payable

Due to micro and small enterprises

Due to creditors other than micro and small enterprises

Amount Payable to land owners

Total

Total

Total

Total

Total

Total

Total

Total



S3 INFRA REALITY PRIVATE LIMITED
Notes to the Financial Statements as at 31.03.2022

PARTICULARS	31.03.2022	31.03.2021
Note: 5		
Other Current Liabilities		
Advance Recd. From Customer		
Security Deposits	43,123.00	92,528.44
Cheque in Reconciliation	12,156.74	15,594.37
Others Payable	5,172.05	5,400.21
-Statutory Dues		
-Auditors	11,629.15	4,783.78
-Others	54.36	87.00
-Cancellation Payable	2,921.83	16,361.77
-Advance from others	35,589.88	18,619.07
	271,671.89	-
Total	382,318.90	153,374.65
Note: 6		
Short-Term Provisions		
Provision for Income Tax		
	2,093.25	2,731.75
Total	2,093.25	2,731.75
Note: 8		
Non-Current Investment		
Goverdhan Land		
Era Group	5,896.06	5,896.06
	12,250.00	12,250.00
Total	18,146.06	18,146.06
Note: 9		
Current Investment		
Dream House Infrastructure LLP		
Gajanand Finance and Investment Private Limited	19,800.00	35,215.87
S3 InfraBuild LLP	9,000.00	9,000.00
Fixed Deposit for BG	(11,380.70)	87,359.96
FD	3,906.70	3,661.86
s3 Infrabuild LLP	19,801.00	19,800.00
	2,000.00	-
Total	43,127.00	155,037.69
Note: 10		
Inventories		
(As Taken, Valued & Certified by the Management)		
Project in Progress		
Work in progress		
	-	-
	1,177,888.51	-
Total	1,177,888.51	-
Note: 11		
Trade Receivables		
(Unsecured Considered goods)		
(i) Outstanding more than 6 months		
(ii) Others		
	-	-
	3,086.08	4,692.64
Total	3,086.08	4,692.64



S3 INFRAREALITY PRIVATE LIMITED
Notes to the Financial Statements as at 31.03.2022

PARTICULARS	31.03.2022	31.03.2021
Note: 12		
Cash & Cash Equivalentents		
Cash in Hand	1,980.91	373.33
Balance with Scheduled Banks in current accounts	11,871.28	172.02
Total	13,852.19	545.35
Note: 13		
Short Term Loan and Advances		
Advance to Suppliers/Contractors/Others	186,623.10	142,734.46
Security Refundable	-	556.29
TOTAL	186,623.10	143,290.75
Note: 14		
Other Current Assets		
GST Receivable	12,053.45	11,985.31
Tds And TCS Recievable	178.14	84.14
Interest Receivable	50.63	52.03
Others	14,171.76	8,162.05
TOTAL	26,453.98	20,283.53
Note: 15		
Revenue From Operations		
Sale of Flats	26,606.24	102,077.56
Less Sales Discount on account of GST	-	271.96
Total	26,606.24	101,805.59
Note: 16		
Other Income		
Interest Received	1,817.16	1,080.10
Other Income	206.76	18.51
Total	2,023.92	1,098.61



S3 INFRAREALITY PRIVATE LIMITED
Notes to the Financial Statements as at 31.03.2022

PARTICULARS

	31.03.2022	31.03.2021
Note 17		
Cost of Project		
Cost of Construction/Projects		
Opening Balance		11,696.96
Add: Incurred during the year		
Land Cost		
Govt Charges	1,126,894.47	-
Purchase Of Material	48,688.40	3,120.00
Construction Expenses	3,215.03	9,354.54
Employee Cost	6,550.82	11,332.29
Financial Charges	1,905.06	12,298.67
Other Expenses	59.38	6,018.72
Depreciation	8,330.79	37,273.51
	1,472.65	1,975.62
	<u>1,197,116.61</u>	<u>93,070.31</u>
Less : Inventory at the end of year		
Cost of Project charged to Profit & Loss A/c	1,197,116.61	93,070.31
	Total	93,070.31

Note: 18

Employee Benefit Expenses

Salary & Wages	2,878.00	13,992.00
EPF and ESI Employer Share	58.88	91.37
Incentive Expenses	-	924.41
Staff Welfare	86.29	289.83
	<u>3,023.17</u>	<u>15,297.60</u>
Less : Allocated to Cost of Project	1,905.06	12,298.67
	1,118.11	2,998.93

Note: 19

Financial Costs

Interest on KVB Car Loan		
Interest on Secured loan	59.38	133.40
Interest on UnSecured loan	236.97	5,885.19
Bank Loan Processing Charges	1,627.17	1,780.05
Bank & other Financial Charges	-	94.15
	15.27	58.35
	<u>1,938.79</u>	<u>7,951.14</u>
Less : Allocated to Cost of Project	59.38	6,018.72
	1,879.41	1,932.43
	Total	1,932.43

Note 20

Depreciation & Amortization Expenses

Depreciation of tangible asset	2,525.32	3,116.54
	<u>2,525.32</u>	<u>3,116.54</u>
Less : Allocated to Cost of Project	1,472.65	1,975.62
	1,052.67	1,140.92
	Total	1,140.92



S3 INFRAREALITY PRIVATE LIMITED
Notes to the Financial Statements as at 31.03.2022

PARTICULARS	31.03.2022	31.03.2021
Note:21		
Other Expenses		
Admin Charges	-	4.50
Audit Fees	30.00	29.00
Books and Periodicals	-	0.75
Business Promotion	114.34	-
Cartage and Freight	6.85	51.90
Commission Bank Guarantee (WIP)	-	116.16
Common area Maintenance Charges	198.65	194.29
Common area Power Charges	-	20.49
Computer and Networking Exp	27.99	96.55
Consumable Exp	893.34	833.57
Conveyance Expenses	131.72	92.40
Courier and Postage	2.25	21.24
DG Rent	-	578.80
Electricity Charges-Site	203.13	1,100.44
Electricity Charges-Office	229.73	116.22
Festival exp	0.05	63.38
Grid charges	-	27.37
Guest House Rent	456.00	373.22
Hire Charges	7.50	26.75
Late fees of GST	23.62	22.00
Legal & Professional Expenses	316.61	388.35
Lift Installation charges	-	982.45
Lift Installation charges	0.03	3.20
Loading and unloading	3,686.54	1,977.09
Marketing & Promotional Exp	-	5.79
Medical Expenses	20.98	65.93
Office Expenses	38.71	66.03
Printing & Stationary	297.02	110.75
Printing and Designing	2.00	638.54
Rates & Taxes	825.06	1.80
Roc expenses	12.20	153.28
Repair and Maintenance	213.81	2,846.07
Security Services	-	2.33
Site Expenses	-	3,521.07
Site Maintenance Exp	36.00	439.00
STP Charges	-	18.46
Short and excess	35.31	37.50
Software expenses	108.57	89.45
Telephone Exp	125.00	-
Tour and Travelling Expenses	457.77	466.22
Vehicle Running & Maintenance	-	1.60
Water Exp	-	582.21
GST Inputs	2,047.94	19,452.30
Sales Tax Inputs	-	2,821.15
Short & Excess	(20.66)	-
Less : Allocated to Cost of Project	10,528.06	38,439.59
	8,330.79	37,273.51
Total	2,197.27	1,166.08



Office Equipment- Mobile	26-Nov-18	23,990.00	6,024.00	0.00	0.00	5	974.00	385.00	45.47%	2,739.00	0.00	3,285.00
Office Equipment- Mobile	7-Jan-19	76,500.00	20,478.00	0.00	0.00	5	1,016.00	365.00	45.36%	9,287.00	0.00	11,189.00
Office Equipment- Mobile	22-Mar-19	15,178.58	4,521.58	0.00	0.00	5	1,090.00	365.00	45.08%	2,038.00	0.00	2,483.58
Office Equipment- Mobile	1-Aug-21	61,016.94	0.00	61,016.94	0.00	5	1,830.00	242.00	36.90%	14,930.00	0.00	46,086.94
Other												
Furniture - Site												
OFFICE EQUIPMENT (LED)	8-Sep-17	20,000.00	6,942.00	0.00	0.00	10	2,360.00	365.00	25.95%	1,802.00	0.00	5,140.00
OFFICE EQUIPMENT (Water Dispenser)	19-Nov-14	46,800.00	2,340.10	0.00	0.00	5	-494.00	-494.00	0.00%	0.00	0.00	2,340.10
OFFICE EQUIPMENT (Water Dispenser)	19-Nov-14	7,300.00	385.00	0.00	0.00	5	-494.00	-494.00	0.00%	0.00	0.00	385.00
OFFICE EQUIPMENT (Shoe Polish Machine)	17-Aug-15	8,800.00	440.00	0.00	0.00	5	-223.00	-223.00	0.00%	0.00	0.00	440.00
OFFICE EQUIPMENT (Split Ac)	30-Mar-16	5,300.00	266.00	0.00	0.00	5	3.00	3.00	0.38%	1.00	0.00	440.00
OFFICE EQUIPMENT (Camera)	11-Apr-16	33,500.00	1,714.00	0.00	0.00	5	15.00	15.00	2.28%	39.00	0.00	265.00
OFFICE EQUIPMENT (Microwave)	30-Sep-16	38,000.00	2,587.00	0.00	0.00	5	187.00	187.00	26.56%	687.00	0.00	1,675.00
Office Equipment-LED	30-Dec-15	5,000.00	250.00	0.00	0.00	5	-88.00	-88.00	0.00%	0.00	0.00	1,900.00
Office Equipment-WATER HEATER	26-Dec-17	24,000.00	3,446.00	0.00	0.00	5	639.00	365.00	45.35%	1,563.00	0.00	250.00
Office Equipment-AC	26-Dec-17	7,300.01	1,048.01	0.00	0.00	5	639.00	365.00	45.34%	475.00	0.00	1,883.00
Office Equipment-AC	12-Mar-18	25,000.01	4,031.01	0.00	0.00	5	715.00	365.00	45.08%	1,817.00	0.00	2,214.01
Office Equipment-Refrigerator	25-Nov-17	41,500.00	5,675.00	0.00	0.00	5	608.00	365.00	45.43%	2,578.00	0.00	3,097.00
Office Equipment-Stabilizer	12-May-18	10,490.00	1,884.00	0.00	0.00	5	776.00	365.00	45.29%	853.00	0.00	1,031.00
Office Equipment-almirah	22-Jun-18	2,700.00	523.00	0.00	0.00	5	817.00	365.00	45.49%	238.00	0.00	285.00
Office Equipment-WATER HEATER	3-Nov-18	10,000.00	2,422.00	0.00	0.00	5	951.00	365.00	45.51%	1,102.00	0.00	1,320.00
Office Equipment-WATER HEATER	5-Nov-18	10,474.90	2,545.90	0.00	0.00	5	953.00	365.00	45.52%	1,159.00	0.00	1,386.90
Furniture- Chairs	12-Apr-19	5,423.73	1,674.73	0.00	0.00	5	1,111.00	365.00	45.11%	755.00	0.00	919.73
Office Equipment -Water Dispenser	21-Jun-19	41,593.22	14,718.22	0.00	0.00	5	1,181.00	385.00	45.47%	6,693.00	0.00	8,025.22
Office Equipment -Water Dispenser	5-Mar-22	7,627.12	0.00	7,627.12	0.00	5	1,830.00	26.00	36.90%	201.00	0.00	7,426.12
Building (2F-24)	1-Sep-15	4,369,222.00	3,307,793.00	0.00	0.00	60	19,922.00	365.00	4.87%	161,083.00	0.00	3,146,710.00
Building(2F-26)	1-Sep-15	4,157,994.00	3,147,892.00	0.00	0.00	60	19,922.00	365.00	4.87%	153,296.00	0.00	2,994,596.00
Building(2F-01)	20-Dec-17	2,004,153.00	1,707,108.00	0.00	0.00	60	20,763.00	365.00	4.88%	83,223.00	0.00	1,623,885.00
Building(2F-02)	12-Oct-18	4,511,057.00	3,989,719.00	0.00	0.00	60	21,059.00	365.00	4.87%	194,318.00	0.00	3,795,401.00
Building(2F-03)	12-Oct-18	4,511,057.00	3,989,719.00	0.00	0.00	60	21,059.00	365.00	4.87%	194,318.00	0.00	3,795,401.00
TOTAL		47,438,017.22	25,854,156.26	133,644.06		60	21,059.00	365.00	4.87%	194,318.00	0.00	3,795,401.00

Murthy

S3 Infra Realities For and on Behalf of the Board of Directors, PVL Ltd.

CS MANITA WADAV
(Company Secretary)

Mem No. A69614
Place - H.N.R. Vill Kankarolla
Sector 87 Near Gmt Mansarovar
Gurgaon Haryana-122505

Sandeep Aggarwal
Director

DIN:00165550
H. No. 191 Sec-11D
Faridabad
Haryana-121006

Rajeev Aggarwal
Director

DPIN:02963865
H. No. 191 Sec-11D
Faridabad
Haryana-121006