AUDIT REPORT

FOR THE FINANCIAL YEAR

2025-2026

OF

SADASHIVA INFRASTEEL PRIVATE LIMITED

PLOT NO.-137, AVTAR ENCLAVE, PASCHIM VIHAR,
NEW DELHI-110063

BY
AUDITORS :

SAJJAN JINDAL AND CO.
CHARTERED ACCOUNTANTS
A-24, PUSHPANJALI ENCLAVE,
PITAMPURA,DELHI-110034

M/S SADASHIVA INFRASTEEL PVT. LTD.

PLOT NO.-137, AVTAR ENCLAVE, PASCHIM VIHAR, NEW DELHI-11006

PAN : ABACS9823K | ASSTT. YEAR : 2025-26

WARD : 22(1) | STATUS : PVT. LTD.

COMPUTATION OF INCOME

INCOME FROM BUSINESS & PROFESSION			
Net Profit as per profit & loss Account			1,74,60,453.01
Add: Disallowed Expenses			
Interest on TDS		2,075.00	
Late Deposit of PF & ESI		3,34,020.00	
Disallowance u/s 43H		56,16,732.43	
Provision for Income Tax		75,78,100.00	
Deferred Tax Liabilities		1,25,000.00	
Depreciation as per schedule XIV		1,67,90,136.00	3,04,46,063.43
			4,79,06,516.44
Less:-			
Disallowance in F.Y. Paid during the Year		4,80,094.64	
Depreciation as per Income Tax rules		1,73,15,987.00	1,77,96,081.64
	Total Income		3,01,10,434.80
	R/o		3,01,10,430.00
	Tax Due		66,24,295.00
	Surcharge		6,62,430.00
	Education Cess		2,91,469.00
	Total Tax Due		75,78,194.00
	Less:-		
	Advance Tax	6,08,000.00	
	TDS	58,86,825.00	
	TCS	56,640.00	65,51,465.00
	Tax Payable		10,26,729.00
	Interest u/s 234B		61,602.00
	Interest u/s 234C		28,807.00
	Total Tax Payable		11,17,138.00
	Paid u/s 140-A		11,17,138.00

For Sadashiva Infrasteel Pvt. Ltd.

Director

For Sadashiva Infrasteel Pvt. Ltd.

Director

SADASHIVA INFRASTEEL PRIVATE LIMITED

Regd. Office: Plot No. 137, Avtar Enclave, Paschim Vihar, New Delhi -110063 India
CIN: U74999DL2018PTC340368,
E-mail: sajjanjindalca@gmail.com
Tel: 011-47074280

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 8th Annual General Meeting of the Members of **SADASHIVA INFRASTEEL PRIVATE LIMITED** will be held at its Registered office situated at Plot No. 137, Avtar Enclave, Paschim Vihar, New Delhi-110063, India on Thursday, 24th September, 2026 at 10:00 A.M. to transact the following business:

ORDINARY BUSINESS:

Item No.1 – Adoption of Financial Statements

To receive, consider and adopt the financial statements of the Company for the year ended March 31, 2026, including the Audited Balance sheet as at March 31, 2026, the statement of Profit and Loss for the year ended on that date and the reports of the Board of Directors ('the Board') and Auditors thereon.

FOR SADASHIVA INFRASTEEL PRIVATE LIMITED

Place: New Delhi
Date: 21.08.2026

For Sadashiva Infrasteel Pvt. Ltd.

Director

Sandeep Garg
(Director)
DIN: 08255002
Add: A-7/A, Indira Park, Sai Baba Mandir, Najafgarh, South West Delhi-110043

Notes:

1. **Appointment of Proxy:** Member of the Company entitled to attend and vote at the Meeting is entitled to appoint a proxy to attend and, on a poll, to vote instead of himself and that the said proxy need not be a Member of the Company. The instrument appointing the proxy shall be deposited at the Registered Office of the Company not later than 48 hours before the time fixed for the holding the meeting.

2. Members/proxies attending the meeting are requested to bring their copy of Annual Report to the meeting.

3. **Queries at the AGM:** Queries proposed to be raised at the Annual General Meeting may be sent to the Company at its registered office at least seven days prior to the date of AGM to enable the management to compile the relevant information to reply the same in the meeting.

4. Members are requested to notify any change in their address/ mandate/ bank details immediately to the company at its registered office.

5. **Inspection of Documents:** Documents referred to in the Notice etc., are open for inspection at the registered office of the Company at all working days up to the date of Annual General Meeting.

For Sadashiva Infrasteel Pvt. Ltd.

Director

For Sadashiva Infrasteel Pvt. Ltd.

Director

SADASHIVA INFRASTEEL PRIVATE LIMITED

Regd. Office: Plot No. 137, Avtar Enclave, Paschim Vihar, New Delhi -110063 India
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BOARD'S REPORT

To,
The Members
SADASHIVA INFRASTEEL PRIVATE LIMITED

The Directors of your Company are pleased to present the 8th Annual Report together with the Audited Financial Statements of the Company for the Financial Year ended 31st March, 2026.

1. **Summary of the Financial Results for the year 2025-26:**

The financial Results of the Company are summarized below:

(Amount in '000)

Particulars	March 31, 2026	March 31, 2025
Income	6,66,677	4,22,779
Expenditure	6,41,514	4,01,503
Net profit/loss before tax	25,164	21,276
Provision for tax Current Tax Deferred Tax	 7,578 125	 6,155 (360)
Net Profit/Loss after tax	17,461	15,482
Earnings Per Share - Basic and Diluted	174.60	154.82

2. **Operations and Performance of the Company (Amount in '000)**

During the year under review, the Company earned an income of Rs 6,66,677/- as compared to income earned in previous year of Rs 4,22,779/- and has earned profit after tax of Rs 17,461/- as compared to profit after tax in previous year of Rs. 15,482 /-.

3. **Web Link of Annual Return**

The Company doesn't have any website. Therefore, no publication of Annual Return on the website.

4. **Change in the nature of Business**

During the year under review, there were no changes in nature of business of the company.

For Sadashiva Infrasteel Pvt. Ltd.
Director

For Sadashiva Infrasteel Pvt. L
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5. **Material changes affecting the financial position of the company**

have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

6. Dividend

Keeping in view of funds requirement the Board of Directors of your Company decided that no dividend is being recommended for this year.

7. Details of Subsidiary, Joint Venture and Associate Companies

The Company does not have any Subsidiary, Joint Venture and Associate Companies.

8. Reserves

The Board of Directors of your company has decided not to transfer any amount to the Reserves for the year under review.

9. Share Capital

The Authorized Capital of Company is Rs. 10,00,000/- (Rupees Ten Lakhs Only) divided into 1,00,000 (One Lakh) equity shares of Rs. 10/- each and Paid-up Capital of the Company is Rs. 10,00,000/- (Rupees Ten Lakhs Only) divided into 1,00,000 (One Lakh) equity shares of Rs. 10/- each.

During the year under review, the Company has not issued shares under Private Placement/Preferential Allotment/Right Issue/Employee Stock Option Scheme nor sweat equity.

10. Change in Directors or Key Managerial Personnel

Directors:

There has been no change in the constitution of Board during the year under review.

Key Managerial Personnel:

In view of applicable provisions of Companies Act, 2013, the Company is not required to appoint any whole time KMPs.

The Strength of the Board as on March 31, 2026 is Five (5) Directors. They are as follows:

No.	Name of the Director	Designation
1.	Rohan Nandal	Director
2.	Sanchit Nandal	Director
3.	Shaurya Aggarwal	Director
4.	Anil Saharan	Director
5.	Sandeep Garg	Director

For Sadashiva Infrasteel Pvt. Ltd.

Director

For Sadashiva Infrasteel Pvt. Ltd.

Director

11. Particulars of Employees

The Company has no employee who have taking remuneration exceeding the prescribed limit of One Crore and Two lakh rupees, or employed for part of the year and in receipt of Eight Lakh and Fifty Thousand Rupees per

12. Board Meetings

The Board of Directors met Eight (8) times in the year 2025–2026. The Details of attendance of each Director in the Board Meeting held during the financial year 2025-26 are as follows:

No.	Name of the Director	Designation	No. of Meeting entitled to attend	No. of Meeting Attended
1.	Rohan Nandal	Director	8	8
2.	Sanchit Nandal	Director	8	8
3.	Shaurya Aggarwal	Director	8	8
4.	Anil Saharan	Director	8	8
5.	Sandeep Garg	Director	8	8

During the year under review, No Extra-Ordinary General meetings held. Annual General Meeting held on 30.09.2025.

13. Declaration by Independent Director

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

14. Internal Financial Control

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's Policies, safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of accounting records and the timely preparation of reliable financial disclosures. Hence, the Company has in place adequate internal financial controls with reference to the financial statements.

15. Corporate Governance

The company has devised proper systems to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.

16. Committees of the Board

Audit Committee

Pursuant to the provision of section 177 of Companies Act, 2013 and Rule 6 of Companies (Meetings of Board and its Powers) Rules, 2014. Company is not required to constitute an Audit Committee of the Board consisting three Directors as member of the committee.

Nomination & Remuneration Committee and Stakeholders Relationship Committee

Pursuant to the provision of section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014. Company is not required to constitute Nomination & Remuneration Committee under Section 178(5) of the Companies Act, 2013.

For Sadashiva Infrasteel Pvt. Ltd.

Director

For Sadashiva Infrasteel Pvt. Ltd.

Director

Vigil Mechanism Committee

17. Auditor

In terms of the first proviso to Section 139 of the Companies Act, 2013, M/s. Sajjan Jindal & Co., Chartered Accountants, were appointed as statutory auditor till the conclusion of the AGM to be held in the year 2029.

Company has received certificate from the Auditors to the effect they are not disqualified to continue as statutory auditors under the provisions of applicable laws.

18. Auditor's Report

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further comments.

19. Secretarial Audit

The Company is not required to appoint secretarial auditor under Section 204(1) of the Companies Act, 2013.

20. Details in respect of Frauds reported by Auditor

As per Auditor's report on financial statements there is no fraud u/s 143(12).

21. Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

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

22. Deposits

During the period 2025-26, the Company has neither accepted nor renew any Deposits in terms of the provisions of Section 73 of the Companies Act, 2013. There were no unclaimed or unpaid deposits as on 31st March, 2026.

23. Particulars of loans, guarantees or investments

During the year under review, the Company has not made any loans and advances. Further, Particulars of Loans and advances provided as per section 186 of the Companies Act, 2013 along with the purpose for which the loan or guarantee or security is proposed to be utilized by the recipient are also not applicable during the financial year under reporting period.

Details of Loans: NIL

Details of Investments: - NIL

Details of Guarantee / Security Provided: NIL

For Sadashiva Infrasteel Pvt. Ltd.

Director

For Sadashiva Infrasteel Pvt. Ltd.

Director

24. Contracts or arrangements with related parties

The Company has entered into Related Parties transactions as defined under section 188 of the Companies Act, 2013 with related parties as defined under section 2(76) of the said act. Further all the necessary details of transaction entered with the related parties are attached herewith in Form No. **AOC-2** as **Annexure I** for your kind perusal and information.

25. Conservation of energy, technology absorption and foreign exchange earnings and outgo

The details of conservation of energy, technology absorption: **Not Applicable**

Foreign exchange earnings and Outgo**: Not Applicable**

During the year, the total foreign exchange used was Rs. NIL and the total foreign exchange earned was Rs. NIL.

26. Corporate Social Responsibility

The Company does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility and constitute Corporate Social Responsibility Committee.

27. Risk Management Policy

The company has formulated the risk management policy considering elements of risk during the financial year of this report.

28. Sexual Harassment of Women at Workplace

In order to prevent sexual harassment of women at work place a new act The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has been notified on 9th December, 2013. Under the said Act every company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at work place of any women employee. Such committee could not be constituted for there being less than ten employees in the Company. During the year under review, the Company has not received any complaints of sexual harassment. Furthermore, there were no pending complaints/cases at the end of the financial year.

29. Disclosures of Cost Records Applicability

Provisions pertaining to maintaining cost records of the Companies Act, 2013 does not apply on the Company.

30. Consolidated Financial Statements

The Company doesn't have any subsidiary, so there is no need to prepare Consolidated Financial Statements for the Financial Year 2025-26.

For Sadashiva Infrasteel Pvt. Ltd.

Director

For Sadashiva Infrasteel Pvt. Ltd.

Director

31. Compliance with Secretarial Standard

The Directors have devised proper systems to ensure compliance with the provision of all applicable Secretarial Standards and that such systems are adequate & operating effectively.

32. Directors' Responsibility Statement

In pursuance of section 134(5) of the Companies Act, 2013, the Directors hereby confirm 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 directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period;

(c) the directors 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

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

33. Details of Application Made or Proceeding Pending Under Insolvency and Bankruptcy Code 2016:

During the Year under review, there were no applications made or proceedings pending in the name of the Company under the Insolvency Bankruptcy Code, 2016.

34. Details of Difference Between Valuation Amount on One Time Settlement and Valuation While Availing Loan From Banks and Financial Institutions

During the year under review, there has been no one time settlement of Loans taken from Banks and Financial Institutions.

35. Maternity Benefit Act Compliance

During the year under review, Company was in compliance with Maternity Benefit Act, 1961.

For Sadashiva Infrasteel Pvt. Ltd.

Director

For Sadashiva Infrasteel Pvt. Ltd.

Director

36. Acknowledgement

Your Directors would like to express their sincere appreciation for the assistance and co–operation received from the Financial Institutions, Banks, and Government authorities, Customers, Vendors and Members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

FOR SADASHIVA INFRASTEEL PRIVATE LIMITED

For Sadashiva Infrasteel Pvt. Ltd.

Director

Rohan Nandal
(Director)
DIN: 08253513
Add: 270/29, Ram Gopal Colony,
Rohtak, Haryana-124001

Place: New Delhi
Date:21.08.2026

For Sadashiva Infrasteel Pvt. Ltd.

Director

Sandeep Garg
(Director)
DIN: 08255002
Add: A-7/A, Indira Park, Sai Baba Mandir, Najafgarh,
South West Delhi-110043

SADASHIVA INFRASTEEL PRIVATE LIMITED

Regd. Office: Plot No. 137, Avtar Enclave, Paschim Vihar, New Delhi -110063 India
CIN: U74999DL2018PTC340368,
E-mail: sajjanjindalca@gmail.com
Tel: 011-47074280

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 transactions under third proviso thereto

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

SN	Name(s) of the related party and nature of relationship	Nature of contracts /arrangements/transactions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date(s) of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188
	NIL							

2. Details of material contracts or arrangement or transactions at arm's length basis

SN	Name(s) of the related party and nature of relationship	Nature of contracts / arrangements / transactions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any
1.	Anil Saharan-Director	Director Remuneration	Apr'25- Mar'26	Rs. 18,00,000	NA	NA
2.	Sandeep Garg-Director	Director Remuneration	Apr'25- Mar'26	Rs. 18,00,000	NA	NA
3.	Vaidic Test House-Director's Interest	Testing Charges	Apr'25- Mar'26	Rs. 18,20,070	NA	NA
4.	Shivalaya Construction Limited-Director's Interest	Rent Paid	Apr'25- Mar'26	Rs. 71,000	NA	NA
5.	Anjali Infra Buildcon-Director's Interest	Purchases	Apr'25-Mar'26	Rs. 19,52,108	NA	NA

For Sadashiva Infrasteel Pvt. Ltd.

For Sadashiva Infrasteel Pvt. Ltd.

Director

Director

SAJJAN JINDAL AND CO.
Chartered Accountants
A-24 Pushpanjali Enclave, Pitampura, Outer Ring Road, Delhi-110034
Phone: 9873190969, 011-41082625, E-Mail: sajjanjindalca@gmail.com

Independent Auditors' Report

To the Members of M/s Sadashiva Infrasteel Private Limited

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of **M/S SADASHIVA INFRASTEEL PRIVATE LIMITED** ("the company"), which comprise the Balance Sheet as at 31 March 2026, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information. 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,

a) In the case of Balance Sheet, of the state of affairs of the Company as at March 31, 2026 and
b) In the case of Statement of Profit and Loss, of the profit for the year ended on that date.

Basis for opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Other Information – Board of Director's Report

The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

Till the date of this report, we have nothing to report in this regard.

Responsibilities of Management and those charged with Governance for the 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 of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds

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.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls systems in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.

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 purposes 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 except for matters stated in paragraph 2(i)(vi) below on reporting under rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended);

(c) the Balance Sheet and Statement of Profit and Loss 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 the written representations received from the directors as on 31st March 2026 and taken on record by the Board of Directors, none of the directors are disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164(2) of the Act;

(f) The report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA is not applicable on the company.

(g) the company being a private limited company, provisions of Section 197(16) of the Act regarding managerial remuneration is not applicable to the company.

(h) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph 2(b) above on reporting under section 143(3)(b) of the Act and paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended);

(i) with respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations provided to us:

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

ii. The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any foreseeable losses thereon does not arise.

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

iv.

a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or

SAJJAN JINDAL & CO. FRN. 014054N New Delhi

identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The company has not declared or paid any dividend during the year under Section 123 of the Act.

vi. As stated in the financial statement and based on our examination which included test checks, except for instance mentioned below, the Company, in respect of financial year commencing on 1 April 2025, have used accounting software "Tally" for maintaining its books of account which has a feature of recording audit trail (edit log) facility. However, the audit trail feature was not enabled by the company. Further, during the course of our audit we did not come across any instance other than the consequential impact of the exception mentioned for which we are unable to comment.

for **SAJJAN JINDAL AND CO.**
Chartered Accountants

UDIN: 26518341OZCHGC5428

Place: NEW DELHI
Date: 21-08-2026

AMIT JINDAL
A-24, PUSHPANJALI ENCLAVE,
PITAMPURA, NEW DELHI - 110034

Acknowledgement Number:634987830260926

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We **report that the statutory audit of**

Name	SADASHIVA INFRASTEEL PRIVATE LIMITED
Address	PLOT NO. 137 , AVTAR ENCLAVE, PASCHIM VIHAR , Paschim Vihar , Paschim Vihar , WEST DELHI , 09-Delhi , 91-India , Pincode - 110063
PAN	ABACS9823K
Aadhaar Number of the assessee, if available	

was conducted by **us SAJJAN JINDAL AND CO.** in pursuance of the provisions of the **Companies Act, 2013**,

and **We** annex hereto a copy of **our** audit report dated **21-Aug-2026** along with a copy each of

a. the audited **profit and loss account** for the period beginning from **01-Apr-2025** to ending on **31-Mar-2026**
b. the audited balance sheet as at **31-Mar-2026** ; and
c. documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In **our** opinion and to the best of **our** information and according to examination of books of account including other relevant documents and explanations given to **us**, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	Clause 44: We have been informed by the assessee that the information required under this clause has not been maintained by it in absence of any disclosure requirement thereof under the Goods and Service tax statute. It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts. Further the standard accounting software used by Assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above we are unable to verify and report the desired information in this clause.

Accountant Details

Name	AMIT JINDAL
Membership Number	518341
FRN(Firm Registration Number)	0014054N
Address	A-24PUSHPANJALI ENCLAVE , OUTER RING ROADPITAMPURA , Saraswati Vihar , Saraswati Vihar , NORTH WEST DELHI , 09-Delhi , 91-India , Pincode - 110034

Date of signing Tax Audit Report	26-Sep-2026
Place	NEW DELHI
Date	26-Sep-2026

This form has been digitally signed by **AMIT JINDAL** having PAN **AJAPJ6188K** from IP Address **IpAddress** on **26/09/2026 10:46:18 PM** Dsc Sl.No and issuer **,C=IN,O=Professional DigiSign Pvt. Ltd.,OU=Certifying Authority**

UDIN: 26518341QMNDSZ6886

SAJJAN JINDAL & CO. FRN: 014054N New Delhi Chartered Accountants

SAJJAN JINDAL & CO. FRN: 014054N New Delhi Chartered Accountants

Acknowledgement Number:634987830260926

FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	SADASHIVA INFRASTEEL PRIVATE LIMITED
2. Address of the Assessee	PLOT NO. 137 , AVTAR ENCLAVE, PASCHIM VIHAR , Paschim Vihar , Paschim Vihar , WEST DELHI , 09-Delhi , 91-India , Pincode - 110063
3. Permanent Account Number (PAN)	ABACS9823K
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 09-Delhi	07ABACS9823K1ZY
2	Goods and Services Tax 12-Haryana	06ABACS9823K1Z0
3	Goods and Services Tax 33-Chhattisgarh	22ABACS9823K1Z6

5. Status	Company
6. Previous year	01-Apr-2025 to 31-Mar-2026
7. Assessment year	2026-27

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Third Proviso to sec 44AB : Audited under any other law

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	Yes
Section under which option exercised	115BAA

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
No records added		

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ? No

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Other construction activity n.e.c.	06010
2	MANUFACTURING	Other manufacturing n.e.c.	04097

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(b). If there is any change in the nature of business or profession, the particulars of such change ? No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ? Yes

Sl. No.	Books prescribed
1	BANK BOOK, CASH BOOK, GENERAL LEDGERS AND SUBSIDIARY LEDGERS

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	BANK BOOK, CASH BOOK, GENERAL LEDGERS AND SUBSIDIARY LEDGERS	PLOT NO. 137	AVTAR ENCLAVE, PASCHIM VIHAR	WEST DELHI	110063	91-India	09-Delhi
2	BANK BOOK, CASH BOOK, GENERAL LEDGERS AND SUBSIDIARY LEDGERS	PLOT NO.173 SECTOR 3	INDUSTRIAL GROWTH CENTER, BAWAL, REWARI,	REWARI	123401	91-India	12-Haryana
3	BANK BOOK, CASH BOOK, GENERAL LEDGERS AND SUBSIDIARY LEDGERS	KILA/KHASRA NO.3, 4/2/1	PAHALWAS, JATUSANA	REWARI	123401	91-India	12-Haryana
4	BANK BOOK, CASH BOOK, GENERAL LEDGERS AND SUBSIDIARY LEDGERS	GOLF COURSE EXT ROAD	M3M BRODWAYS, SECTOR 71	GURUGRAM	122101	91-India	12-Haryana
5	BANK BOOK, CASH BOOK, GENERAL LEDGERS AND SUBSIDIARY LEDGERS	PLOT NO 866-869, URLA INDUSTRIAL AREA	SARORA, RAIPUR	RAIPUR	492002	91-India	33-Chhattisgarh

(c). List of books of account and nature of relevant documents examined.

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Sl. No.	Books examined
1	BANK BOOK, CASH BOOK, GENERAL LEDGERS AND SUBSIDIARY LEDGERS

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, 44BBC, 44BBD, Chapter XII-G, First Schedule or any other relevant section.) ? No

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year. Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? No

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

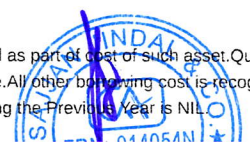
(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
No records added				

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	Refer Accounting Policies to Financial Statements
2	ICDS II - Valuation of Inventories	Inventories are valued at Cost or Net Realizable Value whichever is Less. Carrying Amount of Stock is Rs. 11,04,26,762/-
3	ICDS III - Construction Contracts	ICDS III shall be applied in determination of income of a Construction Contract of a Contractor. Hence, this ICDS is not applicable.
4	ICDS IV - Revenue Recognition	In a transaction involving sale of good, total amount not recognised as revenue during the previous year due to lack of reasonably certainty of its ultimate collection along with nature of uncertainty - NIL
5	ICDS IV - Revenue Recognition	The amount of revenue from service transactions recognised as revenue during the previous year - NIL
6	ICDS IV - Revenue Recognition	The method used to determine the stage of completion of service transactions in progress :- Proportion of contract cost with respect to estimated contract cost method/surveys of work performed method/physical proportion method has been used for calculation of percentage of completion.
7	ICDS IV - Revenue Recognition	For service transactions in progress at the end of previous year amount of costs incurred and recognised profits less recognised losses upto end of previous year the amount of advances received and the amount of retentions - NIL
8	ICDS V - Tangible Fixed Assets	Refer Clause 18 of Tax Audit Report
9	ICDS VII - Governments Grants	Not Appllicable as Company have not received any government grant during the previous Year.
10	ICDS IX - Borrowing Costs	Borrowing cost is attributable to acquisition or construction of a qualifying asset is capitalised as part of cost of such asset.Qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.All other borrowing cost is recognized as expense in the period in which they are incurred. Amount of Borrowing Cost capitalised during the Previous Year is NIL



12	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Description of Nature of Obligation : Provision for Tax
13	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Carrying Amount as at 01.04.2025 : Rs. 61,54,500/-
14	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision created during the year : Rs. 75,78,100/-
15	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Amount used (incurred or charged) against the provision : Rs. 61,54,500/-
16	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Carrying amount as at 31.03.2026 : Rs. 75,78,100/-
17	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	For each Class of Assets and Income recognised:
18	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Description of Nature of Assets and related Income : Deferred Tax Asset
19	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Carrying Amount as at 01.04.2025 : Rs. 7,42,000/-
20	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Asset reversed during the year : Rs. 1,25,000/-
21	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Carrying amount as at 31.03.2026 : Rs. 6,17,000/-

14.(a). Method of valuation of closing stock employed in the previous year — Lower of Cost or Market Rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: — No

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
No records added		

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount



(c). Escalation claims accepted during the previous year:

Sl. No.	Description	Amount
No records added		

(d). any other item of income:

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

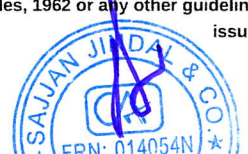
Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State			
No records added										

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Building @ 10%	10	₹1,33,961	₹0	₹0	₹1,33,961	₹5,27,33,675	₹5,27,33,675	₹0	₹0	₹49,50,952	₹ 4,79,16,684
2	WDV	Furnitures & Fittings @ 10%	10	₹21,60,663	₹0	₹0	₹21,60,663	₹18,40,763	₹18,40,763	₹0	₹0	₹3,90,313	₹ 36,11,113
3	WDV	Plant and Machinery @ 15%	15	₹3,03,91,693	₹0	₹0	₹3,03,91,693	₹5,55,43,563	₹5,55,43,563	₹0	₹0	₹1,17,46,649	₹ 7,41,88,607
4	WDV	Plant and Machinery @ 40%	40	₹2,65,400	₹0	₹0	₹2,65,400	₹3,83,475	₹3,83,475	₹0	₹0	₹2,28,073	₹ 4,20,802

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			



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Sl. No.	Description	Amount
1	Nil	₹ 0

(b).Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 99,304	15-May-2025	₹ 99,304	19-May-2025
2	Provident Fund	₹ 1,08,629	15-Jun-2025	₹ 1,08,629	14-Aug-2025
3	Provident Fund	₹ 1,21,287	15-Jul-2025	₹ 1,21,287	14-Aug-2025
4	Provident Fund	₹ 1,34,953	15-Aug-2025	₹ 1,34,953	12-Aug-2025
5	Provident Fund	₹ 1,33,510	15-Sep-2025	₹ 1,33,510	10-Sep-2025
6	Provident Fund	₹ 1,33,086	15-Oct-2025	₹ 1,33,086	11-Oct-2025
7	Provident Fund	₹ 1,31,573	15-Nov-2025	₹ 1,31,573	14-Nov-2025
8	Provident Fund	₹ 1,26,915	15-Dec-2025	₹ 1,26,915	15-Dec-2025
9	Provident Fund	₹ 1,28,110	15-Jan-2026	₹ 1,28,110	14-Jan-2026
10	Provident Fund	₹ 1,29,524	15-Feb-2026	₹ 1,29,524	14-Feb-2026
11	Provident Fund	₹ 1,35,320	15-Mar-2026	₹ 1,35,320	13-Mar-2026
12	Provident Fund	₹ 1,25,814	15-Apr-2026	₹ 1,25,814	15-Apr-2026
13	Any fund setup under the provisions of ESI Act, 1948	₹ 992	15-May-2025	₹ 992	29-May-2025
14	Any fund setup under the provisions of ESI Act, 1948	₹ 1,763	15-Jun-2025	₹ 1,763	14-Aug-2025
15	Any fund setup under the provisions of ESI Act, 1948	₹ 2,045	15-Jul-2025	₹ 2,045	14-Aug-2025
16	Any fund setup under the provisions of ESI Act, 1948	₹ 2,356	15-Aug-2025	₹ 2,356	12-Aug-2025
17	Any fund setup under the provisions of ESI Act, 1948	₹ 2,371	15-Sep-2025	₹ 2,371	10-Sep-2025
18	Any fund setup under the provisions of ESI Act, 1948	₹ 2,545	15-Oct-2025	₹ 2,545	11-Oct-2025
19	Any fund setup under the provisions of ESI Act, 1948	₹ 2,675	15-Nov-2025	₹ 2,675	14-Nov-2025
20	Any fund setup under the provisions of ESI Act, 1948	₹ 2,756	15-Dec-2025	₹ 2,756	15-Dec-2025

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21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
1	Interest on TDS	₹ 2,075

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf

Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
					No records added							

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
					No records added								

ii. as payment referred to in sub-clause (ia)

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Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic) ₹ 0

v. Wealth tax under sub-clause (iia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(c). Amounts debited to profit and loss account being. interest, salary, bonus. commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof,

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						



details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7): ₹0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9): ₹0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
No records added		

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹0

22. (i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) ₹0

(ii) Total amount required to be paid to to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year ₹56,16,732

(iii) Of amount referred to in (ii) above, amount

(a) paid up to time given under section 15 of the MSMED Act ₹0

(b) not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year ₹56,16,732

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Vaidic Test House			Director's Interest	Testing Charges	₹18,20,070
2	Anjali Infra Buildcon			Director's Interest	Purchases	₹19,52,108
3	Shivalaya Construction Limited			Director's Interest	Rent Paid	₹71,000
4	Anil Saharan			Director	Director's Remuneration	₹18,00,000
5	Sandeep Garg			Director	Director's Remuneration	₹18,00,000

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

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25. Any Amount of profit chargeable to tax under section 41 and computation thereof

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Sl. No.	Name of person	Amount of Income credited to Profit and Loss account	Amount of Income not credited to Profit and Loss account	Total Amount of income	Section	Description of Transaction	Computation if any
No records added							

26.i. In respect of any sum referred to in clause section 43B. the liability for which:

A. pre-existed on the first day of the previous year but was not allowable in the assessment of any preceding previous year and was

a. paid during the previous year:

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year:

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and for clauses other than clause (h) of section 43B was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1):

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESI Payable	₹ 13,055
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	PF Payable	₹ 1,46,920

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ? No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Oustanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				



29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ?
(Applicable till AY 2024-25)

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares

No records added

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount

No records added

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount

No records added

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment

No records added

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money

No records added

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount

No records added



C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

31.a.Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	i) Name of the lender or depositor	ii) Address of the lender or depositor	iii(a) Permanent Account Number (if available with the assessee) of the lender or depositor	iii(b) Aadhaar Number of the lender or depositor, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the loan/deposit was squared up during the previous year ?	vi) Maximum amount outstanding in the account at any time during the previous year	vii) Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	vii(a) Code of the nature of such amount (as mentioned in field (iv) above)	vii(b) Please Specify	viii) In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Shivalaya Construction Limited	Delhi			₹4,50,00,000	No	₹4,50,00,000	Yes	Cheque		Account payee cheque
2	Rohan Nandal	Delhi			₹1,39,00,000	No	₹3,10,40,000	Yes	Cheque		Account payee cheque
3	Sanchit Nandal	Delhi			₹23,00,000	No	₹1,81,00,000	Yes	Cheque		Account payee cheque
4	Shaurya Aggarwal	Delhi			₹68,00,000	No	₹2,88,92,000	Yes	Cheque		Account payee cheque

b.Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	i) Name of the person from whom specified sum is received	ii) Address of the person from whom specified sum is received	iii(a) Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	iii(b) Aadhaar Number of the person from whom specified sum is received, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	v(a) Code of the nature of such amount (as mentioned in field (iv) above)	v(b) Please Specify	vi) In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added									

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

payer

No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of receipt

No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Nature of transaction	v) Amount of payment	vi) Date of payment

No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of payment

No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of each repayment of loan or deposit or any specified advance	v) Maximum amount outstanding in the account at any time during the previous year	vi) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	vi(a) Code of the nature of such amount (as mentioned in field (iv) above)	vi(b) Please Specify	vii) In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.

No records added

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year

No records added

Note: Particulars at (a), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company,

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32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	
No records added									

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?	Not Applicable
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	Not Applicable
If yes, please furnish the details of the same.	₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
No records added		

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	DELS74292B	192	Salary	₹78,77,275	₹76,37,827	₹76,37,827	₹12,66,500	₹0	₹0	₹0
2	DELS74292B	194A	Interest other than Interest on securities	₹11,78,197	₹11,78,197	₹11,78,197	₹1,17,822	₹0	₹0	₹0
3	DELS74292B	194C	Payments to contractors	₹8,85,79,383	₹8,85,79,383	₹8,85,79,383	₹10,81,520	₹0	₹0	₹0
4	DELS74292B	194-I	Rent	₹26,37,321	₹26,37,321	₹26,37,321	₹2,46,292	₹0	₹0	₹0
5	DELS74292B	194J	Fees for professional or technical	₹57,66,290	₹57,66,290	₹57,66,290	₹4,03,644	₹0	₹0	₹0

6	DELS74292B	194Q	Payment of certain sums for purchase of goods	₹39,54,25,248	₹39,54,25,248	₹39,54,25,248	₹3,95,429	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	DELS74292B	24Q	31-Jul-2025	31-Jul-2025	Yes	
2	DELS74292B	26Q	31-Jul-2025	31-Jul-2025	Yes	
3	DELS74292B	24Q	31-Oct-2025	31-Oct-2025	Yes	
4	DELS74292B	26Q	31-Oct-2025	31-Oct-2025	Yes	
5	DELS74292B	24Q	31-Jan-2026	27-Jan-2026	Yes	
6	DELS74292B	26Q	31-Jan-2026	28-Jan-2026	Yes	
7	DELS74292B	24Q	01-Jun-2026	30-May-2026	Yes	
8	DELS74292B	26Q	01-Jun-2026	30-May-2026	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
1	DELS74292B	₹ 892	₹ 1,100	30-Apr-2026
2	DELS74292B	₹ 348	₹ 450	30-Apr-2026
3	DELS74292B	₹ 900	₹ 900	06-Mar-2026
4	DELS74292B	₹ 5,454	₹ 155	06-Mar-2026
5	DELS74292B	₹ 0	₹ 1,020	06-Mar-2026
6	DELS74292B	₹ 0	₹ 4,050	30-Apr-2026

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any

No records added

(b). In the case of manufacturing concern,give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl.	Item	Unit	Opening	Purchases	Consumption	Sales during the	Closing	Yield of finished	Percentage	Shortage/excess,

SAJJAN BINDAL & CO. FRN: 004054N New Delhi

No records added

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any

No records added

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any

No records added

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-
(Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (i)	Date of payment (ii)

No records added

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ? No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt

No records added

36B.(a). Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2? No

b. If yes, please furnish the following details:-

Sl. No.	(i) Amount received (in Rs.)	(ii) Cost of acquisition of shares bought back

No records added

37. Whether any cost audit was carried out ? Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ? Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? Not Applicable

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.



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40. Details regarding turnover, gross profit, etc.. for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	665912234			422709921		
(b)	Gross profit / Turnover	134696834	665912234	20.23	77084748	422709921	18.24
(c)	Net profit / Turnover	17460453	665912234	2.62	15481528	422709921	3.66
(d)	Stock-in-Trade / Turnover	110426762	665912234	16.58	22660675	422709921	5.36
(e)	Material consumed / Finished goods produced			0.00			0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ? No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c.Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Accountant Details

Acknowledgement Number:634987830260926

Membership Number	518341
FRN(Firm Registration Number)	0014054N
Address	A-24PUSHPANJALI ENCLAVE . OUTER RING ROADPITAMPURA , Saraswati Vihar , Saraswati Vihar , NORTH WEST DELHI , 09-Delhi . 91-India , Pincode - 110034
Place	NEW DELHI
Date	26-Sep-2026

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	1	15-May-2025	15-May-2025	₹ 2,51,92,017	₹ 0	₹ 0	₹ 0	₹ 2,51,92,017
	2	15-May-2025	15-May-2025	₹ 2,08,25,418	₹ 0	₹ 0	₹ 0	₹ 2,08,25,418
	3	15-Feb-2026	15-Feb-2026	₹ 67,16,240	₹ 0	₹ 0	₹ 0	₹ 67,16,240

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	14-Apr-2025	14-Apr-2025	₹ 1,69,563	₹ 0	₹ 0	₹ 0	₹ 1,69,563
	2	18-Apr-2025	18-Apr-2025	₹ 8,700	₹ 0	₹ 0	₹ 0	₹ 8,700
	3	15-May-2025	15-May-2025	₹ 2,22,105	₹ 0	₹ 0	₹ 0	₹ 2,22,105
	4	09-Jun-2025	09-Jun-2025	₹ 31,000	₹ 0	₹ 0	₹ 0	₹ 31,000
	5	07-Aug-2025	07-Aug-2025	₹ 36,128	₹ 0	₹ 0	₹ 0	₹ 36,128
	6	22-Aug-2025	22-Aug-2025	₹ 31,000	₹ 0	₹ 0	₹ 0	₹ 31,000
	7	11-Sep-2025	11-Sep-2025	₹ 41,300	₹ 0	₹ 0	₹ 0	₹ 41,300
	8	23-Apr-2025	23-Apr-2025	₹ 31,900	₹ 0	₹ 0	₹ 0	₹ 31,900
	9	23-May-2025	23-May-2025	₹ 49,458	₹ 0	₹ 0	₹ 0	₹ 49,458
	10	28-Jul-2025	28-Jul-2025	₹ 3,85,335	₹ 0	₹ 0	₹ 0	₹ 3,85,335
	11	28-Jan-2026	28-Jan-2026	₹ 1,75,000	₹ 0	₹ 0	₹ 0	₹ 1,75,000
	12	30-Mar-2026	30-Mar-2026	₹ 21,600	₹ 0	₹ 0	₹ 0	₹ 21,600

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	14	24-Jul-2025	24-Jul-2025	₹ 1,56,250	₹ 0	₹ 0	₹ 0	₹ 1,56,250
	15	15-Aug-2025	15-Aug-2025	₹ 1,56,252	₹ 0	₹ 0	₹ 0	₹ 1,56,252
	16	15-Aug-2025	15-Aug-2025	₹ 1,56,253	₹ 0	₹ 0	₹ 0	₹ 1,56,253
	17	18-Aug-2025	18-Aug-2025	₹ 1,56,250	₹ 0	₹ 0	₹ 0	₹ 1,56,250

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	07-Nov-2025	07-Nov-2025	₹ 11,23,360	₹ 0	₹ 0	₹ 0	₹ 11,23,360
	2	16-Apr-2025	16-Apr-2025	₹ 22,000	₹ 0	₹ 0	₹ 0	₹ 22,000
	3	05-May-2025	05-May-2025	₹ 90,000	₹ 0	₹ 0	₹ 0	₹ 90,000
	4	06-May-2025	06-May-2025	₹ 5,30,281	₹ 0	₹ 0	₹ 0	₹ 5,30,281
	5	15-May-2025	15-May-2025	₹ 39,36,859	₹ 0	₹ 0	₹ 0	₹ 39,36,859
	6	15-May-2025	15-May-2025	₹ 3,25,43,905	₹ 0	₹ 0	₹ 0	₹ 3,25,43,905
	7	03-Jul-2025	03-Jul-2025	₹ 2,55,391	₹ 0	₹ 0	₹ 0	₹ 2,55,391
	8	26-Aug-2025	26-Aug-2025	₹ 1,37,575	₹ 0	₹ 0	₹ 0	₹ 1,37,575
	9	06-Sep-2025	06-Sep-2025	₹ 4,00,000	₹ 0	₹ 0	₹ 0	₹ 4,00,000
	10	18-Sep-2025	18-Sep-2025	₹ 10,18,772	₹ 0	₹ 0	₹ 0	₹ 10,18,772
	11	18-Sep-2025	18-Sep-2025	₹ 9,80,253	₹ 0	₹ 0	₹ 0	₹ 9,80,253
	12	24-Sep-2025	24-Sep-2025	₹ 3,80,000	₹ 0	₹ 0	₹ 0	₹ 3,80,000
	13	27-Dec-2025	27-Dec-2025	₹ 1,45,872	₹ 0	₹ 0	₹ 0	₹ 1,45,872
	14	31-Jan-2026	31-Jan-2026	₹ 94,500	₹ 0	₹ 0	₹ 0	₹ 94,500
	15	03-Feb-2026	03-Feb-2026	₹ 48,000	₹ 0	₹ 0	₹ 0	₹ 48,000
	16	28-Feb-2026	28-Feb-2026	₹ 18,195	₹ 0	₹ 0	₹ 0	₹ 18,195

Acknowledgement Number:634987830260926

			2026					
	18	31-Mar-2026	31-Mar-2026	₹ 31,00,000	₹ 0	₹ 0	₹ 0	₹ 31,00,000
	19	31-Mar-2026	31-Mar-2026	₹ 45,00,000	₹ 0	₹ 0	₹ 0	₹ 45,00,000

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	02-May-2025	02-May-2025	₹ 30,500	₹ 0	₹ 0	₹ 0	₹ 30,500
	2	23-May-2025	23-May-2025	₹ 84,300	₹ 0	₹ 0	₹ 0	₹ 84,300
	3	01-Jul-2025	01-Jul-2025	₹ 27,400	₹ 0	₹ 0	₹ 0	₹ 27,400
	4	23-Jul-2025	23-Jul-2025	₹ 5,449	₹ 0	₹ 0	₹ 0	₹ 5,449
	5	03-Sep-2025	03-Sep-2025	₹ 26,500	₹ 0	₹ 0	₹ 0	₹ 26,500
	6	24-Sep-2025	24-Sep-2025	₹ 2,834	₹ 0	₹ 0	₹ 0	₹ 2,834
	7	05-Dec-2025	05-Dec-2025	₹ 9,322	₹ 0	₹ 0	₹ 0	₹ 9,322
	8	05-Dec-2025	05-Dec-2025	₹ 21,275	₹ 0	₹ 0	₹ 0	₹ 21,275
	9	19-Jan-2026	19-Jan-2026	₹ 25,525	₹ 0	₹ 0	₹ 0	₹ 25,525
	10	22-Jan-2026	22-Jan-2026	₹ 22,966	₹ 0	₹ 0	₹ 0	₹ 22,966
	11	31-Mar-2026	31-Mar-2026	₹ 54,566	₹ 0	₹ 0	₹ 0	₹ 54,566
	12	23-Apr-2025	23-Apr-2025	₹ 22,500	₹ 0	₹ 0	₹ 0	₹ 22,500
	13	09-Jun-2025	09-Jun-2025	₹ 26,610	₹ 0	₹ 0	₹ 0	₹ 26,610
	14	09-Jan-2026	09-Jan-2026	₹ 23,728	₹ 0	₹ 0	₹ 0	₹ 23,728



Acknowledgement Number:634987830260926

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				No records added

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added

This form has been digitally signed by **AMIT JINDAL** having PAN **AJAPJ6188K** from IP Address **IpAddress** on **26/09/2026 10:46:18 PM** Dsc Sl.No and issuer **,C=IN,O=Professional DigiSign Pvt. Ltd.,OU=Certifying Authority**



SADASHIVA INFRASTEEL PRIVATE LIMITED
PLOT NO.-137, AVTAR ENCLAVE, PASCHIM VIHAR, NEW DELHI-110063
CIN: U74999DL2018PTC340368
Balance Sheet as at March 31, 2026

Particulars	Notes	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
EQUITY & LIABILITIES			
Shareholders' funds			
Share capital	2	1,000	1,000
Reserves and surplus	3	68,643	51,182
		69,643	**52,182**
Non-current liabilities			
Long-term borrowings	4	1,71,603	1,07,631
		1,71,603	**1,07,631**
Current liabilities			
Short-term borrowings	5	1,90,810	52,814
Trade payables	6	94,940	15,140
Other Current Liabilities	7	44,327	21,088
Short-term provisions	8	7,578	6,155
		3,37,655	**95,195**
TOTAL		**5,78,901**	**2,55,008**
ASSETS			
Non-current assets			
Fixed assets			
Tangible assets(Net)	9	1,47,094	1,33,272
Deferred tax assets (Net)		617	742
		1,47,711	**1,34,014**
Current Assets			
Inventories	10	1,10,427	22,661
Trade Receivables	11	2,13,146	61,775
Cash and Bank Balance	12	3,934	22,153
Short-term loans and advances	13	1,03,683	14,406
		4,31,190	**1,20,994**
TOTAL		**5,78,901**	**2,55,008**

Summary of Significant Accounting Policies 1

The accompanying notes form an integral part of the Financial Statements.

As per our report of even date

For Sajjan Jindal & Co.
Chartered Accountants
FRN 014054N

Amit Jindal
Partner
M.No. 518341

Place: Delhi
Date: 21-08-2026

For and on behalf of Board of Directors of
SADASHIVA INFRASTEEL PRIVATE LIMITED

For Sadashiva Infrasteel Pvt. Ltd.

Pradeep Nandal
(Director)
DIN: 00252089

Director

Place: Delhi
Date: 21-08-2026

For Sadashiva Infrasteel Pvt. Ltd.

Sandeep Garg
(Director)
DIN: 08255002

Director

Place: Delhi
Date: 21-08-2026

SADASHIVA INFRASTEEL PRIVATE LIMITED
PLOT NO.-137, AVTAR ENCLAVE, PASCHIM VIHAR, NEW DELHI-110063
CIN: U74999DL2018PTC340368
Profit and loss statement for the year ended March 31, 2025

	Notes	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
INCOMES			
Revenue from Operation	14	6,65,912	4,22,710
Other income	15	765	70
Total (I)		**6,66,677**	**4,22,779**
EXPENSES			
Cost of Goods Sold & Consumed	16	6,18,981	3,27,818
Change in Inventory of Consumables	17	(87,766)	17,807
Employee Benefits Expense	18	39,112	20,079
Other expenses	19	42,637	21,278
Total (II)		**6,12,964**	**3,86,983**
Earning before Interest, tax, depreciation and amortization(EBITDA) (I)-(II)		**53,713**	**35,797**
Finance costs	20	11,759	7,305
Depreciation and amortization expense	21	16,790	7,215
Profit/(Loss) before tax		**25,164**	**21,276**
Tax expense:			
(1) Current tax		7,578	6,155
(2) Deferred tax		125	(360)
Total Tax Expense		**7,703**	**5,795**
Profit/(Loss) for the period after Tax		**17,461**	**15,482**
Earning Per Equity Shares (in Rs.)			
Basic EPS (in Rs.)		174.60	154.82
Diluted EPS (in Rs.)		174.60	154.82

Summary of Significant Accounting Policies 1

The accompanying notes form an integral part of the Financial Statements.

As per our report of even date

For Sajjan Jindal & Co.
Chartered Accountants
FRN 014054N

Amit Jindal
Partner
M.No. 518341

Place: Delhi
Date: 21-08-2026

For and on behalf of Board of Directors of
SADASHIVA INFRASTEEL PRIVATE LIMITED

For Sadashiva Infrasteel Pvt. Ltd.

Pradeep Nandal
(Director)
DIN: 00252089

Director

Place: Delhi
Date: 21-08-2026

For Sadashiva Infrasteel Pvt. Ltd.

Sandeep Garg
(Director)
DIN: 08255002

Director

Place: Delhi
Date: 21-08-2026

SADASHIVA INFRASTEEL PRIVATE LIMITED
Notes to the Financial Statements for the year ended March 31, 2026

2 SHARE CAPITAL

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Authorized shares		
1,00,000 Equity Shares (P.Y. 1,00,000 Equity Shares) of Rs 10/- each	1,000	1,000
Issued, subscribed and fully paid-up shares		
1,00,000 Equity Shares (P.Y. 1,00,000 Equity Shares) of Rs 10/- each	1,000	1,000
Total issued, subscribed and fully paid-up share capital	**1,000**	**1,000**

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period
Equity shares

	March 31, 2026		March 31, 2025	
	No.	(In Rs.'000)	No.	(In Rs.'000)
At the beginning of the period	1,00,000	1,000	1,00,000	1,000
Issued during the period	-	-	-	-
Outstanding at the end of the period	**1,00,000**	**1,000**	**1,00,000**	**1,000**

b. Terms/rights attached to equity shares
The company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity shares is entitled to one vote per share.

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

c. Details of share holding more than 5% shares in the company

	March 31, 2026		March 31, 2025	
	No. of Shares	% holding in the class	No. of Shares	% holding in the class
Rohan Nandal	20,000	20.00%	20,000	20.00%
Shaurya Aggarwal	40,000	40.00%	40,000	40.00%
Sanchit Nandal	20,000	20.00%	20,000	20.00%
Anil Saharan	10,000	10.00%	10,000	10.00%
Sandeep Garg	10,000	10.00%	10,000	10.00%

3 RESERVES & SURPLUS

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Surplus/(deficit) in the statement of profit and loss		
Balance as per last financial statement	51,182	35,896
Profit/(Loss) for the year	17,461	15,482
Adjustment made for taxes	0	(196)
Net surplus/(deficit) in the statement of profit and loss	**68,643**	**51,182**

4 LONG TERM BORROWINGS

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Secured		
Term Loan		
From Banks	37,568	51,888
From Financials Institutions	64,927	9,994
Less: Current Maturities of Long Term Borrowings	57,856	13,214
	44,639	48,668
Unsecured		
Loans from Directors	81,964	58,964
From Other than Directors	45,000	-
	1,71,603	**1,07,631**

SAJAN JINDAL & CO. Chartered Accountants FRN: 014054N New Delhi

For Sadashiva Infrasteel Pvt. Ltd.

Director

For Sadashiva Infrasteel Pvt. Ltd.

SADASHIVA INFRASTEEL PRIVATE LIMITED
Notes to the Financial Statements for the year ended March 31, 2026

5 SHORT TERM BORROWINGS

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Axis Bank, CC/OD, A/C	1,32,954	39,599
Current Maturities of Long Term Borrowings	57,856	13,214
	1,90,810	**52,814**

6 TRADE PAYABLES

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Dues of Micro, Small and Medium Enterprises	1,750	711
Other than Micro, Small and Medium Enterprises	93,190	14,429
	94,940	**15,140**

Particulars	Outstanding for following periods from due date of Payments				March 31, 2026
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	TOTAL
(i) MSME	1,662	88	-	-	**1,750**
(ii) Others	93,190	-	-	-	**93,190**
(iii) Disputed dues - MSME	-	-	-	-	**-**
(iv) Disputed dues - Others	-	-	-	-	**-**
Total	**94,852**	**88**	**-**	**-**	**94,940**

Particulars	Outstanding for following periods from due date of Payments				March 31, 2025
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	TOTAL
(i) MSME	711	-	-	-	**711**
(ii) Others	14,429	-	-	-	**14,429**
(iii) Disputed dues - MSME	-	-	-	-	**-**
(iv) Disputed dues - Others	-	-	-	-	**-**
Total	**15,140**	**-**	**-**	**-**	**15,140**

7 OTHER CURRENT LIABILITIES

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Other Payables	44,327	21,088
	44,327	**21,088**

8 SHORT-TERM PROVISIONS

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Provision for Income Tax	7,578	6,155
	7,578	**6,155**

SAJJAN JINDAL & CO. ★ Chartered Accountants ★ FRN: 014054N New Delhi

For Sadashiva Infrasteel Pvt. Ltd.

Director

For Sadashiva Infrasteel Pvt. Ltd.

Director

SADASHIVA INFRASTEEL PRIVATE LIMITED
Notes to the Financial Statements for the year ended March 31, 2026

10 INVENTORIES

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
(As taken, valued and certified by Management)		
Stock in Hand*	1,10,427	22,661
	1,10,427	**22,661**

(*Stock in hand includes Work-in-Progress)

11 TRADE RECEIVABLES

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Sundry Debtors	2,13,146	61,775
	2,13,146	**61,775**

Particulars	Outstanding for following periods from due date of Payments					March 31, 2026 (Rs.)
	Less than 6 months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
i) Undisputed Trade receivables - considered good	2,06,097	7,049	-	-	-	**2,13,146**
ii) Undisputed Trade receivables - considered doubtful	-	-	-	-	-	**-**
iii) Disputed Trade receivables - considered good	-	-	-	-	-	**-**
(iv) Disputed Trade receivables - doubtful	-	-	-	-	-	**-**
Less : Provision for Doubtful debts	-	-	-	-	-	**-**
Total	**2,06,097**	**7,049**	**-**	**-**	**-**	**2,13,146**

Particulars	Outstanding for following periods from due date of Payments					March 31, 2025 (Rs.)
	Less than 6 months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
i) Undisputed Trade receivables - considered good	52,664	9,111	-	-	-	**61,775**
ii) Undisputed Trade receivables - considered doubtful	-	-	-	-	-	**-**
iii) Disputed Trade receivables - considered good	-	-	-	-	-	**-**
(iv) Disputed Trade receivables - doubtful	-	-	-	-	-	**-**
Less : Provision for Doubtful debts	-	-	-	-	-	**-**
Total	**52,664**	**9,111**	**-**	**-**	**-**	**61,775**

12 CASH & BANK BALANCE

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Cash & Cash Equivalents		
Current Account	3,272	22,044
Cash on Hand	662	109
	3,934	**22,153**

13 SHORT TERM LOANS AND ADVANCES

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Advances Recoverable in Cash or Kind	1,03,683	14,406
	1,03,683	**14,406**

SAJJAN BINDAL & CO. Chartered Accountants FRN: 014054N New Delhi

For Sadashiva Infrasteel Pvt. Ltd.

Director

For Sadashiva Infrasteel Pvt. Ltd.

SADASHIVA INFRASTEEL PRIVATE LIMITED
Notes to the Financial Statements for the year ended March 31, 2026

9 PROPERTY, PLANT AND EQUIPMENT

(In Rs.'000)

	Computers	Motor Vehicle	Furniture & Fixtures	Land & Building	Office Equipment	Plant & Machinery	Total
Cost or Valuation							
At April 01, 2024	**1,156**	**3,079**	**913**	**33,795**	**1,074**	**62,955**	**1,02,971**
Additions	51	465	844	33,128	380	21,192	**56,060**
Disposals	-	-	-	-	-	-	**-**
At March 31, 2025	**1,207**	**3,544**	**1,757**	**66,923**	**1,454**	**84,146**	**1,59,031**
Additions	383	1,123	139	62,190	5,730	68,125	**1,37,690**
Disposals	-	-	-	52,734	4,159	50,185	**1,07,078**
At March 31, 2026	**1,590**	**4,667**	**1,896**	**76,379**	**3,023**	**1,02,086**	**1,89,643**

(In Rs.'000)

	Computers	Motor Vehicle	Furniture & Fixtures	Land & Building	Office Equipment	Plant & Machinery	Total
Depreciation							
At April 01, 2024	**817**	**807**	**647**	**92**	**627**	**15,552**	**18,544**
Charge for the year	221	831	190	15	227	5,732	**7,215**
Disposals	-	-	-	-	-	-	**-**
At March 31, 2025	**1,038**	**1,638**	**837**	**107**	**854**	**21,284**	**25,759**
Charge for the year	219	730	262	3,937	1,558	10,085	**16,790**
Disposals	-	-	-	-	-	-	**-**
At March 31, 2026	**1,257**	**2,368**	**1,099**	**4,044**	**2,412**	**31,369**	**42,549**
NET BLOCK (C.Y.)	**333**	**2,299**	**797**	**72,335**	**611**	**70,717**	**1,47,094**
NET BLOCK (P.Y.)	**169**	**1,905**	**920**	**66,816**	**600**	**62,862**	**1,33,272**

For Sadashiva Infrasteel Pvt. Ltd.

For Sadashiva Infrasteel Pvt. Ltd.

SADASHIVA INFRASTEEL PRIVATE LIMITED
Notes to the Financial Statements for the year ended March 31, 2026

14 REVENUE FROM OPERATION

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Sale of Goods	6,65,912	4,22,710
Revenue from Operation(Net)	**6,65,912**	**4,22,710**

15 OTHER INCOME

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Discount Received	-	26
Rounded off/Short/excess	1	5
Freight Recovery	211	39
FDR Interest	466	-
Interest on I. Tax Refund	87	-
Total	**765**	**70**

16 COST OF GOODS/SERVICES SOLD & CONSUMED

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Material Cost	4,41,528	1,96,510
Consumable Goods	1,02,743	44,341
Freight Inward	2,354	2,743
Power & Fuel	7,473	7,352
Labour Charges & Wages	164	8,130
Job Work	62,044	65,126
Fabrication Charges	-	-
Machinery Hire Charges	794	2,459
Loading/ Unloading Expenses	75	53
Generator Repair & Maintenace	1,806	1,104
	6,18,981	**3,27,818**

17 INCREASE/ DECREASE IN INVENTORY OF CONSUMABLES

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Inventory at the beginning of Year	22,661	40,468
Inventory at the end of Year	1,10,427	22,661
	(87,766)	**17,807**

18 EMPLOYEE BENEFITS EXPENSE

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Salaries and Wages	33,494	13,076
Director Remuneration	3,600	3,600
ESI Paid	131	102
Provident Fund	1,633	2,518
Staff welfare expenses	254	766
Workmen Compensation	-	18
	39,112	**20,079**

SAJJAN MUNDAL & CO. Chartered Accountants FRN: 014054N New Delhi

For Sadashiva Infrasteel Pvt. Ltd.

Director

For Sadashiva Infrasteel Pvt. Ltd.

SADASHIVA INFRASTEEL PRIVATE LIMITED
Notes to the Financial Statements for the year ended March 31, 2026

19 OTHER EXPENSES

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Rent Expenses	2,700	2,322
Conveyance Expenses	386	82
Machinery Repair & Maintenace	5,642	5,245
Telephone & Internet Expenses	207	147
Legal & Professional Charges	3,729	2,171
Auditor's Remuneration	250	150
Courier Charges	3	24
Freight Outward	17,456	2,565
Festival Expenses	683	140
Printing and Stationary	361	153
Filing Fees	8	-
Computer Repair & Maintenance	212	170
Vehicle Repair & Maintenance	1,647	1,538
Building Repairs and Maintenance	21	454
Business Promotion	889	1,488
Tour & Travelling	2,295	1,137
Website and Software Charges	802	693
Tender Fees	64	-
Miscellaneous Expense	43	19
Security Charges	1,644	1,762
Insurance Expenses	802	99
Water Charges	5	14
Office Expenses	40	-
License Fees, Rates & Taxes	188	19
Testing Fees	2,058	394
GST expenses	-	35
Labour Welfare Fund	116	112
Interest on TDS	2	1
Interest on Late Depsoit of LWF	2	-
Interest on Late Depsoit of PF	40	-
Pollution Fees	109	188
GST Late Fees	165	-
Fees & Subscription Charge	-	40
Repair & Maintenance	52	20
Caliberation Charges	10	19
Fire Extinguisher Refilling Charges	-	24
Postage & Telegram	6	-
Rate Difference	-	57
	42,637	**21,278**

20 FINANCE COST

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Bank Charges	772	35
Processing Fees	648	482
Interest on Term Loan	10,339	6,788
	11,759	**7,305**

21 DEPRECIATION & AMORTIZATION

	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Depreciation on Tangible Assets	16,790	7,215
	16,790	**7,215**

For Sadashiva Infrasteel Pvt. Ltd.

Director

22 INFORMATION ON RELATED PARTIES AS REQUIRED BY ACCOUNTING STANDARD - AS 18 "RELATED PARTY DISCLOSURES"

I. Name of the Related Parties with whom transactions were carried out during the year and nature of relationship

Key Management Personnel	
Rohan Nandal	Director
Shaurya Aggarwal	Director
Sanchit Nandal	Director
Anil Saharan	Director
Sandeep Garg	Director
Shivalaya Construction Limited	Director's Interest
Vaidic Test House	Director's Interest
Anjali Infra Buildcon	Director's Interest
Rohit Nandal	Director's Relative

II. Detail of Transactions and Outstanding Balances with Related Parties

Particulars	March 31, 2026 (In Rs.'000)	March 31, 2025 (In Rs.'000)
Transactions during the year		
Job Work		
Anjali Infra Buildcon	-	384
Purchases		
Anjali Infra Buildcon	1,952	753
Rent Paid		
Shivalaya Construction Limited	71	351
Testing Charges		
Vaidic Test House	1,820	315
Loan Taken during the year		
Sanchit Nandal	2,300	2,700
Rohan Nandal	13,900	3,440
Shaurya Aggarwal	6,800	1,280
Shivalaya Construction Limited	45,000	-
Director Remuneration		
Anil Saharan	1,800	1,800
Sandeep Garg	1,800	1,800

23 In the opinion of the management, current assets, loans and advances are approximate of the values stated if realized in the ordinary course of business.The provision for all known liabilities are adequate and not in excess of the amount reasonable necessary.

24 There are dues outstanding of Rs.('000) 1,750/- to Micro, Small and Medium enterprises covered under the Micro, Small and Medium Enterprises Development Act, 2006.

25 Certain balances comprised in Current Assets, Loans and Advances and Current Liabilities are subject to confirmation/reconciliation and consequential adjustments. Necessary adjustments, if any, will be carried out upon receipt of such confirmations.

26 There is no capital and other commitments pending to be executed as at March 31, 2026.

27 Prior year figures have been regrouped and reclassified, wherever required.

28 Deferred tax assets/Liabilities has been accounted for on a prudent basis.

29 **Capital and other commitment**
There are no capital and other commitments as at the current and the previous financial year end.

30 **Impairment** -As required by Accounting Standard (AS) 28 - Impairment of Assets notified by the Institute of Chartered Accountants of India, the company has carried out an assessment of impairment of assets and confirm that there has been no impairment loss during the year.

31 **Contingent Liability** - There are no contingent liabilities in the current and in the previous financial year.

32 The company has not been declared as a willful defaulter by any bank or financial Institution or any other lender as on 31.03.2026.

33 As per information available with the management, the company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

34 No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder as on 31.03.2026.

35 The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

36 The Company has neither any holding company nor any subsidiary company, hence it is not required to comply with the number of layers of companies.

37 The Company have not traded or invested in Crypto Currency or Virtual Currency during the financial year.

For Sadashiva Infrasteel Pvt. Ltd.

Director

SAJJAN JINDAL & CO. FRN: 014054N

For Sadashiva Infrasteel Pvt. Ltd.

1. Accounting Polices & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

2. Fixed Asset are value at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.

3. Closing Stock of the company has been valued at cost or Net realisable value whichever is less.

4. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.

5. The figures for the previous year have been rearranged and regrouped wherever considered necessary.

6. There are no prior period or extra ordinary expenses debited to Profit & Loss account.

7. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.

8. Final Accounts has been prepared on Going Concern assumption.

for **SADASHIVA INFRASTEEL PRIVATE LIMITED**

For Sadashiva Infrasteel Pvt. Ltd.

Director

PRADEEP NANDAL
DIRECTOR
DIN: 00252089

Place: **NEW DELHI**
Date: **21-08-2026**

for **SAJJAN JINDAL AND CO.**
Chartered Accountants

SAJJAN JINDAL & CO. FRN: 014054N New Delhi Chartered Accountants

AMIT JINDAL
A-24, PUSHPANJALI ENCLAVE,
PITAMPURA, NEW DELHI - 110034

SADASHIVA INFRASTEEL PRIVATE LIMITED

Regd. Office: Plot No. 137, Avtar Enclave, Paschim Vihar, New Delhi -110063 India
CIN: U74999DL2018PTC340368,
E-mail: sajjanjindalca@gmail.com
Tel: 011-47074280

LIST OF SHAREHOLDERS

This is to certify that Shareholding Pattern of **M/s SADASHIVA INFRASTEEL PRIVATE LIMITED** having registered office at Plot No. 137, Avtar Enclave, Paschim Vihar, New Delhi-110063 India (hereinafter referred to as "The Company") as on 31.03.2026 is as follows:

S.NO.	NAME OF SHAREHOLDERS	NO OF EQUITY SHARES HELD	% of Shareholding
1.	Rohan Nandal	20,000	20
2.	Shaurya Aggarwal	40,000	40
3.	Sanchit Nandal	20,000	20
4.	Anil Saharan	10,000	10
5.	Sandeep Garg	10,000	10
	TOTAL	**1,00,000**	**100**

FOR SADASHIVA INFRASTEEL PRIVATE LIMITED

For Sadashiva Infrasteel Pvt. Ltd.

Director

Sandeep Garg
(Director)
DIN: 08255002
Add: A-7/A, Indira Park, Sai Baba Mandir, Najafgarh, South West Delhi-110043

SADASHIVA INFRASTEEL PRIVATE LIMITED

Regd. Office: Plot No. 137, Avtar Enclave, Paschim Vihar, New Delhi -110063 India
CIN: U74999DL2018PTC340368,
E-mail: sajjanjindalca@gmail.com
Tel: 011-47074280

LIST OF DIRECTORS

This is to certify that List of Director of **M/s SADASHIVA INFRASTEEL PRIVATE LIMITED** having registered office at Plot No. 137, Avtar Enclave, Paschim Vihar, New Delhi-110063 India (hereinafter referred to as "The Company") as on 31.03.2026 are as follows:

S.NO.	DIRECTOR	DIN
1.	Rohan Nandal	08253513
2.	Shaurya Aggarwal	08253514
3.	Sanchit Nandal	08253515
4.	Anil Saharan	08255001
5.	Sandeep Garg	08255002

FOR SADASHIVA INFRASTEEL PRIVATE LIMITED

For Sadashiva Infrasteel Pvt. Ltd.

Director

Sandeep Garg
(Director)
DIN: 08255002
Add: A-7/A, Indira Park, Sai Baba Mandir, Najafgarh,
South West Delhi-110043