

Sai Bhaskar Irons Limited

Plot No: 73, Lane No:5, Road no 72, Prasashan Nagar, Jubilee Hills
Hyderabad - 500086, Telangana.

Provisional Balance Sheet as at 24-04-2023

Rupees

Particulars	Note No.		As At 24-04-2023		As At 31 st March 2022
I. EQUITY AND LIABILITIES					
1 Shareholders' funds					
(a) <u>Share capital</u>	1	35,78,73,700		35,78,73,700	
(b) <u>Reserves and surplus</u>	2	-1,20,11,09,334		-1,20,52,60,730	
(c) <u>Money received against share warrants</u>		-		-	
2 Share application money pending allotment		39,00,000		39,00,000	
			-83,93,35,634		-84,34,87,030
3 Non-current liabilities					
(a) <u>Long-term borrowings</u>	3	62,04,00,481		61,21,00,481	
(b) <u>Deferred tax liabilities (Net)</u>		2,85,60,566		2,85,60,566	
(c) <u>Other Long term liabilities</u>	4	-		-	
(d) <u>Long-term provisions</u>			64,89,61,047		64,06,61,047
4 Current liabilities					
(a) <u>Short-term borrowings</u>	5	-		-	
(b) <u>Trade payables</u>	6	23,93,05,444		25,13,05,446	
(c) <u>Other current liabilities</u>	7	7,11,52,343		6,91,52,343	
(d) <u>Short-term provisions</u>	8	16,33,276		16,20,606	
			31,20,91,063		32,20,78,395
TOTAL			12,17,16,476		11,92,52,412
II. ASSETS					
Non-current assets					
1 (a) <u>Fixed assets</u>					
(i) Property, Plant and Equipment & Intangible Aeests	9	1,46,43,266		1,55,40,495	
(ii) Capital work-in-progress		-		-	
(iii) Intangible assets under development		-		-	
			1,46,43,266		1,55,40,495
(b) <u>Non-current investments</u>					
(c) <u>Deferred tax assets (net)</u>					
(d) <u>Long-term loans and advances</u>					
(e) <u>Other non-current assets</u>	10	2,26,501		2,20,040	
			2,26,501		2,20,040
2 Current assets					
(a) <u>Current investments</u>					
(b) <u>Inventories</u>	11	-		1,18,015	
(c) <u>Trade receivables</u>	12	10,17,38,308		9,97,69,608	
(d) <u>Cash and cash equivalents</u>	13	16,74,828		2,21,802	
(e) <u>Short-term loans and advances</u>	14	34,33,573		33,82,453	
			10,68,46,709		10,34,91,878
TOTAL			12,17,16,476		11,92,52,412

FOR AND ON BEHALF OF THE BOARD



M. Chaitanya
Managing Director

Note 1

share capital	As at 24-04-2023		As at 31st March 2022	
	Number	Amount	Number	Amount
Authorised Equity Shares of Rs. 100/- each	37,00,000	37,00,00,000	37,00,000	37,00,00,000
Issued Equity Shares of Rs. 100/- each	35,78,737	35,78,73,700	35,78,737	35,78,73,700
Subscribed & Paid up Equity Shares of Rs. 100/- each fully paid	35,78,737	35,78,73,700	35,79,737	35,78,73,700
Subscribed but not fully Paid up Equity Shares of " " each, not fully paid up				
Total	35,78,737	35,78,73,700	35,78,737	35,78,73,700

1. The company has only one class of Equity shares having a par value of Rs. 100/- each. Each holder of equity share is entitled to one vote per share on poll and have one vote on hands. In the event of liquidation, the equity share holders are eligible to receive the remaining assets of the company in proportion to their shareholding after distribution of to preferential creditors.

2. Details of shareholders holding more than 5% of total number of shares

Name of the Share Holder	As on 24.04.2023		As on 31.03.2022	
	Number of Shares held	% out of total number of shares of the company	Number of Shares held	% out of total number of shares of the company
M Chaitanya	8,57,447	24%	8,57,447	24%
M Shakuntala	1,28,000	4%	1,28,000	4%
M Ratnagiri Babu	1,24,600	3%	1,24,600	3%
Myrnel Rama Lakshmi	44,000	1%	44,000	1%
P Vinod	40,000	1%	40,000	1%
A. Meena Ratna	30,700	1%	30,700	1%
Chadalavada Srinwasa Rao	30,000	1%	30,000	1%
Others	23,23,990	65%	23,23,990	65%
Total	35,78,737	100%	35,78,737	100%

3. The company is neither a holding company nor a subsidiary company to any other company.

4. Shareholding of promoters :

Promoter's name	Shares held by promoters at the end of the year			
	No of shares	% held	% Change	
M Chaitanya	8,57,447	24%	0%	
M Shakuntala	1,28,000	4%	0%	
M Ratnagiri Babu	1,24,600	3%	0%	

For SAI BHASKAR IRONS LTD.

Managing Director

Sai Bhaskar Irons Limited
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5. Reconciliation of number of Equity shares:

Particulars	As on 24.04.2023		As on 31.03.2022	
	Number of Shares	Amount	Number of Shares	Amount
Shares outstanding at the beginning of the year	35,78,737	35,78,73,700	35,78,737	35,78,73,700
Add: Shares issued during the year	-	-	-	-
Less: Shares bought back during the year	35,78,737	35,78,73,700	35,78,737	35,78,73,700
Shares outstanding at the end of the year	35,78,737	35,78,73,700	35,78,737	35,78,73,700

1. None of the shares were allotted in pursuant to contract without payment being received in cash.

Note 2

	Reserves & Surplus	
	As at 24-04-2023	As at 31st March 2022
a. Surplus		
Opening balance	-1,20,52,60,730	-1,01,19,44,259
Net Profit/(Net Loss) For the current year	-9,11,994	-4,49,79,211
Capital Receipt on sale of Land	50,63,390	
Capital Loss on sale of Fixed Assets		-14,83,37,260
Closing Balance	-1,20,11,09,334	-1,20,52,60,730
Total	-1,20,11,09,334	-1,20,52,60,730

For SAI BHASKAR IRONS LTD.

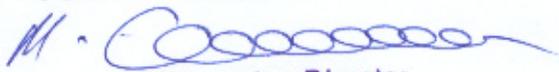
Managing Director

Note 3	<u>Long Term Borrowings</u>	As at 24-04-2023	As at 31st March 2022
	<u>Secured</u>		
	(a) Term loans		
	<u>Unsecured</u>		
	(a) Unsecured Loans	62,04,00,481	61,21,00,481
	(b) Unsecured Loans from Promoters	-	-
	Sub total	62,04,00,481	61,21,00,481
	Total	62,04,00,481	61,21,00,481

Note 4	<u>Other Long Term Liabilities</u>	As at 24-04-2023	As at 31st March 2022
	(a) Other Long Term Payables		
	Total	-	-

Note 5	<u>Short Term Borrowings</u>	As at 24-04-2023	As at 31st March 2022
	<u>Secured</u>		
	(a) Loans repayable on demand		
	BANK OF BARODA		40,00,000
	(Secured By CC is secured by Hypothecation of current Assets of the company and personal		
	Total	-	40,00,000

For SAI BHASKAR IRONS LTD.


 Managing Director

Sai Bhaskar Irons Limited
 Plot No: 73, Lane No:5, Road no 72, Prasathan Nagar, Jubilee Hills
 Hyderabad - 500086, Telangana.

Note 6

Trade Payables	As at 24-04-2023	As at 31st March 2022
Trade Payables outstanding for a period less than six months		
Secured, considered good	23,93,05,444	25,13,05,446
period more than six months		
Unsecured, considered doubtful		
Less: Provision for doubtful debts	23,93,05,444	25,13,05,446
Total	23,93,05,444	25,13,05,446

trade payables	Outstanding for following periods from due date of payment as at 24.04.2023	1-2 years	2-3 years	More than 3 years	Total
	Not due				
MSME	-	-	-	-	-
Others	-	-	-	23,93,05,444	23,93,05,444
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-

For SAI BHASKAR IRONS LTD.

Managing Director

Sai Bhaskar Irons Limited

Plot No: 73, Lane No:5, Road no 72, Prasashan Nagar, Jubilee Hills

Hyderabad - 500086, Telangana.

Note 7

	As at 24-04-2023	As at 31st March 2022
	<u>Other Current Liabilities</u>	
(a) Interest accrued and due on borrowings	-	-
(b) Term Loan Installments (12 months)	-	-
(a) Other payables (specify nature)	-	-
(b) Other Current Liabilities	7,11,52,343	6,91,52,343
Total	7,11,52,343	6,91,52,343

Note 8

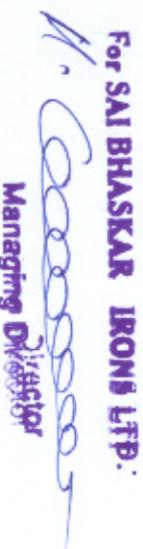
	As at 24-04-2023	As at 31st March 2022
	<u>Short Term Provisions</u>	
(a) Provision for employee benefits Salary & Reimbursements	-	-
(b) Others (Specify nature)	16,33,276	16,20,606
Total	16,33,276	16,20,606

Sai BHASKAR IRONS LTD


Managing Director

STATEMENT OF DEPRECIATION AS PER COMPANIES ACT 24-04-2023

NAME OF THE ASSET	Cost as at 01-04-2022	ADDITIONS	DELETIONS	AS ON 24.04.2023.	UPTO 01.04.2022.	CURRENT YEAR	DEPRECIATION			NET BLOCK	
							CURRENT YEAR Additions	Total Current Year 24-04-2023	AS ON 24.04.2023	valued adjusted to Op. reserves	AS ON 31.03.2022
Furniture & Fixtures	5,61,340	0	0	5,61,340	5,39,360	5,691	5,691	5,45,051	99,07,128	21,980	16,289
Vehicles	63,94,641	0	0	63,94,641	62,79,006	29,938	29,938	63,08,944	8,40,37,360	1,15,635	85,697
Factory Buildings	2,58,41,834	0	35,13,238	2,23,28,596	1,24,21,468	0	0	1,24,21,468	99,07,128	0	0
Factory Buildings New	14,36,42,528	0	1,95,28,428	12,41,14,100	4,00,76,740	0	0	4,00,76,740	8,40,37,360	0	0
Non Factory Buildings	4,13,15,841	0	27,93,831	3,85,22,010	1,90,61,546	7,03,981	7,03,981	1,97,65,527	50,05,000	1,44,55,465	1,37,51,483
Air Conditioners	9,83,833	0	1,33,754	8,50,079	6,30,246	0	0	6,30,246	2,19,833	0	0
Electrical Equipment	2,35,43,360	0	32,00,757	2,03,42,603	1,11,40,059	1,462	1,462	8,89,430	92,02,544	0	0
Computers	8,91,874	0	0	8,91,874	8,87,968	50	50	30,504	187	3,719	2,257
Epson Printers	30,580	0	0	30,580	30,454	0	0	0	0	126	76
Land	9,31,000	0	1,53,830	7,77,170	0	0	0	0	0	9,31,000	7,77,170
Other Equipment	1,44,28,467	0	19,61,573	1,24,66,894	48,21,066	0	0	48,21,066	76,45,828	0	0
Tankers	85,000	0	11,556	73,444	50,730	0	0	50,730	22,714	0	0
Plant & Machinery	8,05,71,553	0	1,09,53,830	6,96,17,723	3,75,83,001	0	0	3,75,83,001	3,20,34,722	0	0
Plant & Machinery (Rolling)	40,07,02,856	0	5,86,21,700	34,20,81,156	10,50,42,252	0	0	10,50,42,252	23,70,38,904	0	0
Coffee Wending Machine	30,500	0	4,147	26,353	22,172	0	0	22,172	4,181	0	0
Mobiles	4,77,255	0	0	4,77,255	4,63,549	1,907	1,907	4,65,456	3,171	10,535	8,628
Greaser	13,499	0	0	13,499	13,214	52	52	13,266	0	285	233
Inverter	61,100	0	0	61,100	58,415	232	232	58,647	1,403	1,282	1,050
Slag Machine	8,61,900	0	1,17,177	7,44,723	5,26,568	85	85	5,26,568	2,18,155	0	0
TV	45,650	0	0	45,650	44,503	0	0	44,588	680	467	382
Weighing Machine Store	10,500	0	1,427	9,073	6,548	0	0	6,548	2,525	0	0
Lab Equipment	2,90,182	0	39,451	2,50,731	2,13,462	0	0	2,13,462	37,269	0	0
Total	74,17,15,293	0	10,10,34,698	64,06,80,595	23,99,12,327	7,43,396	7,43,396	24,06,55,725	38,53,81,604	1,55,40,494	1,46,43,266

For SAI BHASKAR IRONS LTD.

 Managing Director

Sai Bhaskar Irons Limited
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 Hyderabad - 500086, Telangana.

Note
10

	As at 24-04-2023	As at 31st March 2022
Other Non Current Assets		
a. Security Deposits		
Secured, considered good	2,26,501	2,20,040
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful deposits	2,26,501	2,20,040

Note
11

	As at 24-04-2023		As at 31st March 2022	
Inventories				
a. Raw Materials and components (Valued at _____)	-		96,975	96,975
Goods-in transit			-	
b. Work-in-progress (Valued at _____)				
Goods-in transit			-	
c. Finished goods (Valued at _____)			21,040	21,040
Goods-in transit			-	
Total				1,18,015

For SAI BHASKAR IRONS LTD

 Managing Director

Note
 12

Trade Receivables	As at 24-04-2023	As at 31st March 2022
Trade receivables outstanding for a period less than six months	-	-
Secured, considered good period more than six months	10,17,38,308	9,97,69,608
Unsecured, considered doubtful	-	-
Less: Provision for doubtful debts	10,17,38,308	9,97,69,608
	-	-
	-	-
Total	10,17,38,308	9,97,69,608

Trade receivables ageing schedule	Outstanding for following periods from due date of payment as at 24.04.2023						
	Not due	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivables - considered good	-	-	-	-	-	10,17,38,308	10,17,38,308
Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-	-
disputed Trade Receivables - considered good	-	-	-	-	-	-	-
disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
disputed Trade Receivables - credit impaired	-	-	-	-	-	-	-

For SAI BHASKAR IRONS LTD.

 Managing Director

Sai Bhaskar Irons Limited

Plot No: 73, Lane No:5, Road no 72, Prasathan Nagar, Jubilee Hills
Hyderabad - 500086, Telangana.

Note
13

	As at 24-04-2023	As at 31st March 2022
Cash and cash equivalents		
a. Balances with banks*		
This includes:		
Earmarked Balances (eg/- unpaid dividend accounts)	-	-
Margin money	-	-
Security against borrowings	-	-
Guarantees	-	-
Other Commitments	-	-
Bank deposits with more than 12 months maturity	-	-
b. Cheques, drafts on hand	1,30,345	1,42,675
c. Cash on hand*	15,44,483	79,127
d. Others (specify nature) in Current Accounts		
	16,74,828	2,21,802
		2,21,802

*Repatriation restrictions, if any, in respect of cash and bank balances shall be separately stated.


SRI SAI BHASKAR IRONS LTD.
Managing Director:

Note
14

Short-term loans and advances	As at 24-04-2023		As at 31st March 2022	
a. Loans and advances to related parties (refer note 2)				
Secured, considered good				
Unsecured, considered good				
Doubtful				
Less: Provision for doubtful loans and advances				
b. Others (specify nature)				
Secured, considered good	34,33,573		33,82,453	
Unsecured, considered good				
Doubtful				
Less: Provision for _____				
	34,33,573	34,33,573	33,82,453	33,82,453
		34,33,573		33,82,453

For SAI BHASKAR IRONS LTD.



Managing Director

SUB NOTES TO BALANCE SHEET

sub note 1 Short term Provisions
(b) Others (Specify nature)

Particulars	As at 24-04-2023	As at 31st March 2022
Audit fee	25,000.00	
Output CGST	43,768.00	43,768.00
Output SGST	43,768.00	43,768.00
Professional tax	17,250.00	17,250.00
ESI Staff & Employer Deds Payable		12,330.00
Sales Tax Payable	15,03,490.00	15,03,490.00
Total	16,33,276.00	16,20,606.00

sub note 2 b. Security Deposits - Secured, considered good

Particulars	As at 24-04-2023	As at 31st March 2022
Term Deposit With Banks(sbi)	1,13,573	1,13,573
Term Deposit With Banks (KVB)	1,12,928.00	1,06,467
Total	2,26,501.00	2,20,040

sub note 3 Trade Receivables

Particulars	As at 24-04-2023	As at 31st March 2022
Debtors less than 6 months		
Debtors more than 6 months	10,17,38,308	9,97,69,608
Total	10,17,38,308.00	9,97,69,608

For SAI BHASKAR IRONS LTD.



Managing Director

SUB NOTES TO BALANCE SHEET

sub note 4 Short Term loans & advances others

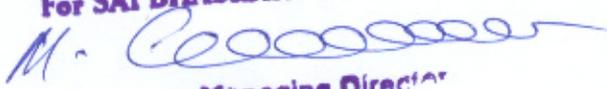
Particulars	As at 24-04-2023	As at 31st March 2022
Cenvat input	14,00,100	14,00,100
PLA Deposit	6,712	6,712
Vat input	16,02,295	16,02,295
Advances others	2,50,127	2,50,127
Cenvat credit capital goods 50% 2017-18	26,832	26,832
Input CGST	54,667	54,667
Input SGST	39,019	39,019
Input IGST	2,700	2,700
TDS Receivables	51,120.00	
Total	34,33,573.23	33,82,453

sub note 5 Inventories

Particulars	As at 24-04-2023	As at 31st March 2022
Raw Materials:		
MS Scrap		10,125.00
Sponge Iron		86,850.00
TOTAL RAW MATERIALS	-	96,975
Finished Goods (M S Billets)		21,040.00
TOTAL FINISHED GOODS	-	21,040
Total	-	1,18,015

sub note 6 Capital Work-in-progress

Particulars	As at 24-04-2023	As at 31st March 2022
Plant & Machinery	-	
Electrical Equipment	-	
Other Equipment	-	
Preoperative	-	
CWIP - Civil Works New Project	-	
CWIP - Plant & Machinery New Project	-	
Total	-	-

For SAI BHASKAR IRONS LTD.

 Managing Director

SUB NOTES TO BALANCE SHEET

sub note 7 Cash and Bank Balances

Particulars	As at 24-04-2023	As at 31st March 2022
Syndicate Bank 33431010004763	7,973.36	7,973.36
BANK OF BARODA CA 05170200025350	10,999.00	10,999.00
State Bank of India Vijayawada 62276756186	11,247.00	11,247.00
Karur Vysya Bank Ltd	15,14,263.16	48,907.16
TOTAL BANK BALANCES	15,44,482.52	79,126.52
CASH AT OFFICE	1,30,345.06	1,42,675.06
Total	16,74,827.58	2,21,802

Schedule 8 Short term Provisions

(a) Provision for employee benefits

Particulars	As at 24-04-2023	As at 31st March 2022
Salary & Reimbursements		
SUB TOTAL	-	-
SUB TOTAL	-	-
Total	-	-

Note 9 d. Other loans and advances (specify nature) - Unsecured, considered good

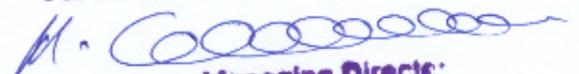
Particulars	As at 24-04-2023	As at 31st March 2022
advance to consultants	-	
advances for services	-	
Total	-	-

Other Notes Deferred tax liabilities (Net)

Note 10

Particulars	As at 24-04-2023	As at 31st March 2022
Deferred tax liabilities	2,85,60,566.00	2,85,60,566.00
Total	2,85,60,566.00	2,85,60,566

For SAI BHASKAR IRONS LTD.


 Managing Director

Sai Bhaskar Irons Limited

Plot No: 73, Lane No:5, Road no 72, Prasashan Nagar, Jubilee Hills

Hyderabad - 500086, Telangana.

Provisional Profit and Loss statement as at 24-04-2023

Particulars	Refer Note No.	Rupees	Rupees
		As at 24-04-2023	As at 31st March 2022
I. <u>Revenue from operations</u>	14	-	-
II. <u>Other income</u>	15	6,461	15,05,397
III. Total Income (I + II)		6,461	15,05,397
IV. <u>Expenses:</u>			
Cost of materials consumed			
Purchases of Stock-in-Trade	16	-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		1,18,015	1,57,83,445
Employee benefits expenses	17	-	-
Finance costs	18	-	1,549
Depreciation and amortization expenses		7,43,396	68,62,317
Other expenses	19	57,044	2,38,37,296
Total expenses		9,18,455	4,64,84,608
V. Profit before exceptional and extraordinary items and tax (III-IV)		-9,11,994	-4,49,79,211
VI. Exceptional items			
VII. Profit before extraordinary items and tax (V - VI)		-9,11,994	-4,49,79,211
VIII. Extraordinary Items			
IX. Profit before tax (VII- VIII)		-9,11,994	-4,49,79,211
X. Tax expense:			
(1) Current tax			
(2) Deferred tax			
XI. Profit (Loss) for the period from continuing operations (VII-VIII)		-9,11,994	-4,49,79,211
XII. Profit/(loss) from discontinuing operations			
XIII. Tax expense of discontinuing operations			
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV. Profit (Loss) for the period (XI + XIV)		-9,11,994	-4,49,79,211

FOR AND ON BEHALF OF THE BOARD



M.Chaitanya
Managing Director

Sai Bhaskar Irons Limited

Plot No: 73, Lane No:5, Road no 72, Prasashan Nagar, Jubilee Hills
Hyderabad - 500086, Telangana.

NOTES TO PROFIT AND LOSS ACCOUNT

Revenue from operations

Note 14	Particulars	As at 24-04-2023	As at 31st March 2022
	Sale of products	-	-
	Total	-	-
	Total Sales	-	-

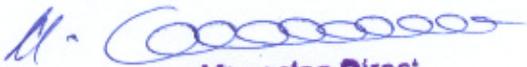
Other income

Note 15	Particulars	As at 24-04-2023	As at 31st March 2022
	Written off Accounts	-	4,68,511
	Interest Income	6,461	10,36,886
	Total	6,461	15,05,397

Note 16 Purchases of Stock-in-Trade

	Particulars	As at 24-04-2023	As at 31st March 2022
	Total	-	-

For SAI BHASKAR IRONS LTD:


Managing Director

Sai Bhaskar Irons Limited

Plot No: 73, Lane No:5, Road no 72, Prasashan Nagar, Jubilee Hills
Hyderabad - 500086, Telangana.

NOTES TO PROFIT AND LOSS ACCOUNT

Note 17 Employee benefits expenses

Particulars	As at 24-04-2023	As at 31st March 2022
Total	-	0

Note 18 Finance costs

Particulars	As at 24-04-2023	As at 31st March 2022
Interest on Others	-	1,549
Total	-	1,549

Note 19 Other expenses

Particulars	As at 24-04-2023	As at 31st March 2022
Administrative Expenses	57,044	2,38,37,296
Total	57,044	2,38,37,296

For SAI BHASKAR IRONS LTD.

Managing Director

Sai Bhaskar Irons Limited

Plot No: 73, Lane No:5, Road no 72, Prasashan Nagar, Jubilee Hills

Hyderabad - 500086, Telangana.

SUB NOTES TO NOTES OF PROFIT & LOSS ACCOUNT

1 Sales

Particulars	As at 24-04-2023	As at 31st March 2022
Sale of TMT (within the State)		
Sub Total	-	-
Total	-	-

2 Other income

	As at 24-04-2023	As at 31st March 2022
Interest Income	6,461	10,36,886
Written off Accounts		4,68,511
SUB TOTAL	6,461	15,05,397

3 Interest on Loans

Particulars	As at 24-04-2023	As at 31st March 2022
Interest on others		1,549
SUB TOTAL	-	1,549
Total	-	1,549

4 Direct Expenses

Particulars	As at 24-04-2023	As at 31st March 2022
Total	-	-

For SAI BHASKAR IRONS LTD



Managing Director

Sai Bhaskar Irons Limited

Plot No: 73, Lane No:5, Road no 72, Prasashan Nagar, Jubilee Hills

Hyderabad - 500086, Telangana.

SUB NOTES TO NOTES OF PROFIT & LOSS ACCOUNT

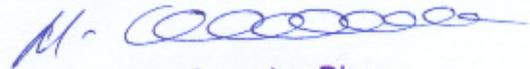
5 Administration Expenses

Particulars	As at 24-04-2023	As at 31st March 2022
Audit fee	25,000	30,000
Bank charges	744	2,152
Bad dets		2,21,40,450
Professional Charges		30,000
Filing Fee	31,300	16,500
Income Tax Vivad Se Vishwas		16,18,194
Total	57,044	2,38,37,296

6 Selling & Marketing expenses

Particulars	As at 24-04-2023	As at 31st March 2022
Total	-	-

For SAI BHASKAR IRONS LTD



Managing Director