



# **BANSAL JIWAN & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

JIWAN BANSAL (FCA)

SHOP. NO-42, B.D COMPLEX

MANDI GOBINDGARH-147301

PHONE NO-01765-254576

MOBILE NO-94172-56576

## **FINAL ACCOUNTS**

**FOR THE YEAR ENDING 31st MARCH 2022**

**BEHARI LAL ISPAT PRIVATE LIMITED**

**Mandi Gobindgarh-147301(Punjab)**





# Bansal Jiwan & Associates

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Shop No. 42-43, B.D. Complex,  
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TO  
THE MEMBERS OF,  
BEHARI LAL ISPAT PRIVATE LIMITED

## REPORT ON THE FINANCIAL STATEMENTS

We have audited the financial statements of BEHARI LAL ISPAT PRIVATE LIMITED ("the Company") which comprise of Balance Sheet as at **31st March, 2022** and the statement of Profit & Loss and the Statement of Cash flows and statement of changes in equity for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other extra ordinary information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its profit and change in equity and cash flow statement for the year ended on that date.

## BASIS FOR OPINION

We have conducted our audit in accordance with the standards on auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the 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.

## INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Company's Board of directors are responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including annexures to Board's Report, Business Responsibility Report, Corporate Governance Report, and shareholder information, but does not include the financial statements and our auditor's report thereon. Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information 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 other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

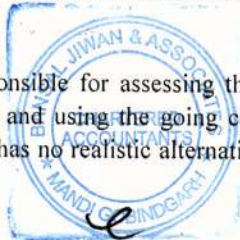
## KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and informing our opinion thereon, and we do not provide a separate opinion on these matters.

## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors are responsible for the matters in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act read with rule 7 of the Company (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 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 appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Report on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, There is no
- 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.

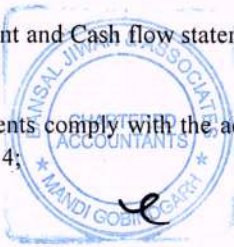
We also provide those charged with governance with a statement that we had complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. 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 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

As Required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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 accounts as required by law have been kept by the company so far as appear from our examination of those books;
- c) The balance sheet, the Statement of Profit and Loss Account and Cash flow statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid standalone 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 March 31, 2022 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;

f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate Report in "Annexure-B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.

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

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. a. The management has represented that, to the best of its knowledge and belief, no funds 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

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

c. Based on such audit procedures as 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 (a) and (b) contain any material misstatement;

v. No dividend has been declared or paid during the year by the Company in compliance with section 123 of the Act,

h) With respect to the matters to be included in the Auditor's report under section 197(16) of the Act: In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) of the Act which are required to be connected upon by us.

FOR BANSAL JIWAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

(CA JIWAN BANSAL - PROP.)

M.NO.094171 FRN: 034320N

UDIN: 22094171 ATKLB F7650

PLACE: MANDI GOBINDGARH

Date: 05/09/2022

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**'Annexure-A' to the Independent Auditor's Report**

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our Report to the members of "M/s BEHARI LAL ISPAT PRIVATE LIMITED" on the accounts of even date of the company for the year ended 31st March, 2022]

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course

(i). In respect of property, Plant & equipments:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant & equipments. The company is not having any intangible asset. Therefore, the provisions of clause (i)(a)(B) of paragraph 3 of the order are not applicable to the company.

(b) As explained to us, property, plant and equipments have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the title deeds of all immovable properties are in the name of the company. Where the company is lessee, the lease agreements are duly executed in the name of the company.

d. The company has not revalued its Property, Plant and equipments during the year. Therefore, the provisions of clause (i)(d) of paragraph 3 of the order are not applicable to the company.

e. No Proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of clause (i)(e) of paragraph 3 of the order are not applicable to the company.

(ii). In respect of Inventory:

(a) As explained to us, Physical verification of inventory has been conducted at reasonable intervals by the management.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the company, the company has been sanctioned Rs. 0.01 Lakhs WORKING CAPITAL limit from HDFC Bank on the basis of security of current assets at any point of time of the year and the quarterly returns & statements filed by the company with such Bank and institutions are in agreement with the books of accounts of the company.

(iii). According to information and explanations given to us, The company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnership or other parties covered in the register maintained under section 189 of the Act. Therefore, the provisions of clause 3(iii) of the said order are not applicable to the company.

(iv). According to the information and explanations given to us, the company has complied with the provisions of sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

(v). In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits. Therefore, the provisions of the clause (v) of paragraph 3 of the order are not applicable to the Company.

(vi) We have broadly reviewed the books of accounts maintained by the company pursuant to the rules made by the central government for the maintenance of cost records under section 148 of the act, and are of the opinion that prima facie, the prescribed accounts and cost records made and maintained by the company.

(vii) In respect of statutory dues:

(a) The company is regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Sales tax, Service Tax, Custom Duty, Value Added tax, cess and other material statutory dues applicable to it with the appropriate authorities, though there has been slight delay in few cases. According to the information and explanations given to us and based on our audit procedures performed by us, no undisputed amount in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date which they become payable.

viii). According to the information and explanations given to us and on the basis of our examinations of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under Income Tax Act, 1961 as income during the year. Accordingly paragraph 3(viii) of the order is not applicable.

ix). (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company does not have any outstanding loans as on the balance sheet date, therefore the part (a) of this clause of order is not applicable to the company.





(b).According to the information and explanations given to us and on the basis of our examination of the records of the company,the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c).According to the records of the company examined by us,term loans were applied for the purpose for which the loans were obtained.

(d).According to the information and explanations given to us and on an overall examination of the balance sheet of the Company,we report that no funds raised on short term basis have been used for long term purpose by the company.

(e). According to the information and explanations given to us and based on our examination of financial statements of the Company,we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or associates as defined under the Act.The Company does not hold any investment in any joint venture (as defined under the Act) during the year ended 31st March 2022.

(f).According to the information and explanations given to us and procedures performed by us,we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries or associate companies (as defined under the Act) during the year ended 31st march 2022.

(x).(a) The Company has not raised any moneys by way of intial public offer or further public offer(incuding debt instruments).Accordingly,clause 3(x)(a) of the order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company,the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.Accordingly,cluase 3(x)(b) of the order is not applicable to the Company.

(xi).(a) Based on examination of the books and records of the company and according to the information and explanation given to us ,cosidering the principles of materiality as outlined in the standards on Auditing,we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b).According to the information and explanations given to us,no report under sub-section (12) of section 143 of the Act has been filed by the auditors in Form-ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors)Rules,2014 with the Central Government.

(c).As represented to us by the management ,tehre are no whistle blower complaints received by the company during the year.

(xii).The company is not a Nidhi Company and hence repting under clause (xii) of paragraph 3 of the order is not applicable.

(xiii).In our opinion nd according to the information and explanations given to us the Company is in compliance with section 177 and 188 of the Act,ehere applicable,for all transactions with the related parties and the details of related party transactions have been disclosed in the notes to the financial statements ,as required by then applicable accounting standards.

(xiv).(a & b) The company is not covered by section 138 of the Companies Act,2013,related to appointment of internal auditor of the company.Therefore ,the company is not required to appoint any internal auditor.Therefore ,the proviisns of clause(xiv)(a) and (b) of paragraph 3 of the order are not applicable to the company.

(xv).In our opinion and acording to the information and explanations given to us,during the year the Company has not entered into any non-cash transactions with its directors or directors of its subsidiaries or associate companies or persons connected with them and hence provisions of section 192 of the companies Act,2013,are not applicable.

(xvi).(a) The Company is not required to be regisitered under section 45-IA of the Reserve Bank of India Act,1934.

(b).The Company has not condcuted any Non-Banking Financial or Housing Finance Activities during the year.

(c).The company is not a Core Investment company(CIC) as defined in the regulations made by the Reserve Bank of India.

(d).Acoring to the information and explanations provided to us during the course of audit,the Group(as per the provisions of the Core Investment companies(Reserve Bank) Directions,2016)does not have any CIC.

(xvii).The Company has not incurred cash losses in the current and in the immediately prededing financial year.

(xviii).There has been no resignation of the statutory auditors during the year.Accordingly ,clause 3(xviii) of the order is not applicable to the Company.





(xix).according to the information and explanations given to us and on the basis of the financial ratios,ageing and expected dates of realisation of financial assets and payments of financial liabilities,other information accompanying the financial statements,our knowledge of the Board of Directors and managment plans and based on our examination of the evidence supporting the asumptions,nothing has come to our attention,which causes us to believe that any material uncertiantyexists as on the date of the audit report that Company is not caable of meeting its liabilities existing at the date of baalnce sheet as and when they fall due within a period of one year from the balance sheet date.We,however,state that this is not an assurance to the viability of the company.We further state that our report is based on the facts upto the date of audit report we never give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date,will get discharged by the company as and when they fall due.

(xx).There is no liability of the company under the provisions of section 135 of the Companies Act,relating to Corporate soial Responsibility .Therefore ,the provisions of clause(xx) of paragraph 3 of the order are not applicable to the company.

(xxi).The company has not made investments in subsidiary company.Therefore ,the company does,not require to prepare consolidated financial statement.Therefore,the provisions of clause (xxi) of paragraph 3 of the order are not appliacble to the Company.

FOR BANSAL JIWAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

(CA.JIWAN BANSAL -PROP.)

M.NO.094171 FRN: 034320N

UDIN: 22094171 ATKLB7650.

PLACE;MANDI GOBINDGARH

DATE :

05/09/2022

**BEHARI LAL ISPAT PRIVATE LIMITED**

Balance Sheet as at March 31, 2022

CIN: U27109PB1995PTC016490

(All amounts in lakhs, unless otherwise stated)

Particulars	Notes	As at March 31, 2022	As at March 31, 2021
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity share capital	3	400.00	400.00
(b) Other equity	4	7,093.52	4,901.72
<b>Total equity</b>		<b>7,493.52</b>	<b>5,301.72</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowing	5	1,349.07	2,403.33
(ii) Other financial liabilities	7	-	-
(b) Deferred Tax Liabilities (Net)		47.03	39.08
(c) Provisions	6	-	-
(d) Other non-current liabilities	9	-	-
<b>Total Non-current liabilities</b>		<b>1,396.11</b>	<b>2,442.41</b>
<b>Current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowing	5	585.44	811.06
(iii) Trade payables	8		
a) Micro & Small enterprises		101.70	-
b) Other than Micro & Small enterprises		1,177.92	1,777.47
(iv) Other financial liabilities	7	-	-
(b) Provisions	6	779.60	575.71
(c) Other Current liabilities	9	699.47	514.41
<b>Total Current liabilities</b>		<b>3,344.14</b>	<b>3,678.65</b>
<b>Total Equity and Liabilities</b>		<b>12,233.77</b>	<b>11,422.78</b>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
(a) Property, Plant & equipment	10(a)	2,321.00	1,921.17
(b) Capital work-in-progress	10(b)	-	-
(c) Other intangible assets	11	-	-
(d) Financial assets			
(i) Investments	12	-	-
(ii) Other financial assets	14	-	-
(e) Deferred Tax Assets (Net)		-	-
(f) Non-Current Tax Assets (Net)	15	-	-
(g) Other Non-Current Assets	16	213.89	211.33
<b>Total Non-Current Assets</b>		<b>2,534.89</b>	<b>2,132.49</b>
<b>Current Assets</b>			
(a) Inventories	17	4,220.77	3,504.23
(b) Financial assets			
(i) Investments	12	-	-
(ii) Trade Receivables	13	4,542.93	5,002.42
(iii) Cash and cash equivalents	18	53.42	67.64
(c) Other Current Assets	16	881.77	716.00
<b>Total Current Assets</b>		<b>9,698.88</b>	<b>9,290.28</b>
<b>Total Assets</b>		<b>12,233.77</b>	<b>11,422.78</b>
See accompanying notes forming part of the financial statements			

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Signed in terms of our report of even date.

For BANSAL JIWAN &amp; ASSOCIATES

CHARTERED ACCOUNTANTS

(JIWAN BANSAL-FCA, PROP.)

ICAI Membership No. 094171

Firm Registration No. 034320N

PARKASH CHAND  
GARGDirector  
DIN - 00215024

(DINESH GARG)

Director  
DIN - 00215117

22094171ATKLBPF7600 05/09/2022



**BEHARI LAL ISPAT PRIVATE LIMITED**

Statement of Profit and Loss for the year ended March 31, 2022

CIN: U27109PB1995PTC016490

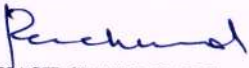
( All amounts in lakhs, unless otherwise stated )

Particulars	Notes	Year ended March 31, 2022	Year ended March 31, 2021
I Revenue from operations	19	34,650.07	29,262.70
II Other income	20	414.92	45.80
III Total income (I + II)		<u>35,064.99</u>	<u>29,308.50</u>
IV Expenses			
(a) Cost Of Materials Consumed	21	16,728.65	19,162.89
(b) Purchase Of Stock-In-Trade	22	7,654.48	1,873.10
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	23	(175.62)	(101.33)
(d) Employee benefit expense	24	1,078.44	646.78
(e) Finance costs	25	314.97	311.20
(f) Depreciation and amortisation expense	26	315.74	251.88
(g) Other expenses	27	6,184.52	4,930.03
Total expenses (IV)		<u>32,101.18</u>	<u>27,074.54</u>
V Profit before exceptional items & tax (III - IV)		2,963.81	2,233.95
Exceptional items		-	-
VI Profit before tax		2,963.81	2,233.95
VII Income Tax expense			
(a) Current tax	6	751.04	558.71
(b) Earliar Years Tax		13.02	0.86
(c) Deferred tax		7.95	4.36
VIII Profit for the year (V - VI)		2,191.80	1,670.02
IX Other comprehensive income			
Items that will not be reclassified to profit or loss			
(a) Remeasurements of the defined benefit plans			
(b) Remeasurements of changes in fair value of equity instruments			
(c) Income tax relating to these items			
Total other comprehensive income		-	-
X Total comprehensive income for the year (VII + VIII)		<u>2,191.80</u>	<u>1,670.02</u>
Earnings per equity share			
(1) Basic (in Rs.)	28	54.80	41.75
(2) Diluted (in Rs.)		54.80	41.75

See accompanying notes forming part of the financial

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For and on behalf of the board of directors



PARKASH CHAND GARG

Director

DIN - 00215024


  
(DINESH GARG)

Director

DIN - 00215117

AUDITOR'S REPORT

Signed in terms of our report of even date.

For BANSAL JIWAN &amp; ASSOCIATES

CHARTERED ACCOUNTANTS


  
(JIVAN BANSAL-FCA, PROP.)

ICAI Membership No. 094171

Firm Registration No. 034320N

05/9/2022



**BEHARI LAL ISPAT PRIVATE LIMITED**

Statement of changes in equity for the year ended March 31, 2022

CIN: U27109PB1995PTC016490

( All amounts in lakhs, unless otherwise stated )

**A. Equity share capital**

Particulars	Notes	Number of shares	Amount
<b>Balance at April 01, 2020</b>	15	40,00,000	400.00
Changes in equity share capital during the year		-	-
<b>Balance at March 31, 2021</b>		40,00,000	400.00
Changes in equity share capital during the year		-	-
<b>Balance at March 31, 2022</b>		40,00,000	400.00

**B. Other equity**

Particulars	Notes	Capital Reserve	Retained earnings	Securities premium	Total
<b>Balance as at April 01, 2020</b>	15	49.00	2,344.34	838.36	3,231.70
Changes during the year		-	-	-	-
Profit for the year		-	1,670.02	-	1,670.02
<b>Balance as at March 31, 2021</b>		49.00	4,014.36	838.36	4,901.72
Changes during the year		-	-	-	-
Profit for the year		-	2,191.80	-	2,191.80
Other comprehensive income for the year (OCI)		-	-	-	-
Income tax on above OCI		-	-	-	-
<b>Balance as at March 31, 2022</b>		49.00	6,206.16	838.36	7,093.52

See accompanying notes forming part of the financial statements

In terms of our report attached.





**3 Share capital**

**Particulars**

**Authorised share capital**

As at April 01, 2020

Increase/(decrease) during the year

As at March 31, 2021

Increase/(decrease) during the year

As at March 31, 2022

**Equity Shares**

**Number Amount**

53,50,000 535.00

- -

53,50,000 535.00

- -

53,50,000 535.00

**Issued share capital**

Equity shares of INR 10 each issued, subscribed and fully paid

**Equity Shares**

**Number Amount**

40,00,000 400.00

Increase/(decrease) during the year

40,00,000 400.00

As at March 31, 2021

- -

Increase/(decrease) during the year

40,00,000 400.00

As at March 31, 2022

**Notes:**

(a) Reconciliation of shares outstanding at the beginning and at the end of reporting period

I) Equity share of '10 each issued, subscribed and fully paid

As at April 01, 2020

Issued during the year

As at March 31, 2021

Changes during the year

As at March 31, 2022

**Number Amount**

40,00,000 400.00

- -

40,00,000 400.00

- -

40,00,000 400.00

Total

40,00,000 400.00

(b) Rights, Preferences and Restrictions attached to shares:

**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, holders of equity shares will be entitled to receive remaining assets of the Company after settlement of all the preferential liabilities, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of shareholders holding more than 5% of the shares in the Company\*

Sr. No.	Equity shares of Rs. 10 each:	As at March 31, 2022		As at March 31, 2021		As at April 01, 2020	
		Number	% of holding	Number	% of holding	Number	% of holding
1	Sh. Parkash Chand Garg	3,59,999	9.00%	3,59,999	9.00%	3,59,999	9.00%
2	Sh. Parkash Chand Garg HUF	3,11,380	7.78%	3,11,380	7.78%	3,11,380	7.78%
3	Sh. Rajesh Kumar Garg	3,84,720	9.62%	3,84,720	9.62%	3,84,720	9.62%
4	Sh. Dinesh Garg	3,37,300	8.43%	3,37,300	8.43%	3,37,300	8.43%
5	Smt. Anju Garg	3,80,196	9.50%	3,80,196	9.50%	3,80,196	9.50%
6	Smt. Yogita Garg	3,98,200	9.96%	3,98,200	9.96%	3,98,200	9.96%
7	Sh. Lovlish Garg	3,96,200	9.91%	3,96,200	9.91%	3,96,200	9.91%
8	Smt. Bhanu Garg	2,58,198	6.45%	2,58,198	6.45%	2,58,198	6.45%
9	Sh. Dinesh Garg HUF	3,97,200	9.93%	3,97,200	9.93%	3,97,200	9.93%
10	Sh. Kanav Garg	3,70,800	9.27%	3,70,800	9.27%	3,70,800	9.27%
	<b>Total</b>	<b>35,94,193</b>	<b>89.85%</b>	<b>35,94,193</b>	<b>89.85%</b>	<b>35,94,193</b>	<b>89.85%</b>

(d) Details of shares held by promoters

**As at March 31, 2022**

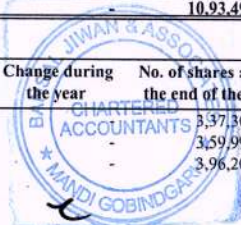
S. No.	Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of total shares	% change during the year
1	Sh. Dinesh Garg	3,37,300	-	3,37,300	8.43%	0.00%
2	Sh. Parkash Chand Garg	3,59,999	-	3,59,999	9.00%	0.00%
3	Sh. Lovlish Garg	3,96,200	-	3,96,200	9.91%	0.00%
<b>Total</b>		<b>10,93,499</b>	<b>-</b>	<b>10,93,499</b>	<b>27.34%</b>	<b>0.00%</b>

**As at March 31, 2021**

S. No.	Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of total shares	% change during the year
1	Sh. Dinesh Garg	3,37,300	-	3,37,300	8.43%	0.00%
2	Sh. Parkash Chand Garg	3,59,999	-	3,59,999	9.00%	0.00%
3	Sh. Lovlish Garg	3,96,200	-	3,96,200	9.91%	0.00%
<b>Total</b>		<b>10,93,499</b>	<b>-</b>	<b>10,93,499</b>	<b>27.34%</b>	<b>0.00%</b>

**As at April 01, 2020**

S. No.	Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of total shares	% change during the year
1	Sh. Dinesh Garg	3,37,300	-	3,37,300	8.43%	0.00%
2	Sh. Parkash Chand Garg	3,59,999	-	3,59,999	9.00%	0.00%
3	Sh. Lovlish Garg	3,96,200	-	3,96,200	9.91%	0.00%





<b>Total</b>	<b>10,93,499</b>	<b>-</b>	<b>10,93,499</b>	<b>27.34%</b>	<b>0.00%</b>
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- (e) No shares have been issued pursuant to contract without payment being received in cash, allotted as fully paid up shares by way of bonus issues nor has any shares been bought back since the incorporation of the Company.

#### 4 Other equity

Particulars	As at March 31, 2022	As at March 31, 2021
<b>Capital Reserve</b>		
Balance as at the beginning of the year	49.00	49.00
Add/Less: On Buyback of shares during the year	-	-
<b>Balance at the end of the year</b>	<b>49.00</b>	<b>49.00</b>
<b>Securities Premium Account</b>		
Balance as at the beginning of the year	838.36	838.36
Add/Less: On Buyback of shares during the year	-	-
<b>Balance as at the end of the year</b>	<b>838.36</b>	<b>838.36</b>
<b>Equity component of convertible debenture</b>		
Balance as at the beginning of the year	-	-
Issued during the year	-	-
<b>Balance at the end of the year</b>	<b>-</b>	<b>-</b>
<b>Retained earnings</b>		
Balance as at the beginning of the year	4,014.36	2,344.34
Adjustment of Deferred Tax	-	-
Add: Profit/(Loss) for the year	2,191.80	1,670.02
<b>Balance as at the end of the year</b>	<b>6,206.16</b>	<b>4,014.36</b>
<b>Total</b>	<b>7,093.52</b>	<b>4,901.72</b>

#### Securities premium reserve

Securities premium is used to record the premium on issue of shares. The reserve can be utilised only for limited purposes such as issuance of bonus shares in accordance with the provisions of the Companies Act, 2013.

#### 5 Borrowing

Particulars	Non-Current		Current	
	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021
<b>Secured</b>				
Term Loans From Banks	-	-	-	-
Cash Credit Limits From Banks	-	-	585.44	811.06
Term loans from Financial Institutions	-	-	-	-
<b>Total (a)</b>	<b>-</b>	<b>-</b>	<b>585.44</b>	<b>811.06</b>
<b>Unsecured</b>				
Loans From Directors, Shareholders & Relatives	1,349.07	2,403.33	-	-
From Others	-	-	-	-
<b>Total (b)</b>	<b>1,349.07</b>	<b>2,403.33</b>	<b>-</b>	<b>-</b>
<b>Total (a+b)</b>	<b>1,349.07</b>	<b>2,403.33</b>	<b>585.44</b>	<b>811.06</b>

#### 6 Provisions

Particulars	Non-Current		Current	
	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021
<b>Provision for employee benefits</b>				
Provision for gratuity	-	-	28.57	16.99
<b>Provision for Taxation</b>				
Opening Balance	-	-	558.71	-
Set off during the year	-	-	(558.71)	-
Current Tax	-	-	751.04	558.71
Closing Balance	-	-	<b>751.04</b>	<b>558.71</b>
<b>Grand Totals</b>	<b>-</b>	<b>-</b>	<b>779.60</b>	<b>575.71</b>

#### 7 Other financial liabilities

Particulars	Non-current		Current	
	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021
Security deposits from customers	-	-	-	-
Current maturities of finance lease obligation	-	-	-	-
Creditors for capital goods	-	-	-	-
Retention money	-	-	-	-
Employee related liability	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*This includes Rs. NIL (PY: Rs. NIL) due to related parties

#### 8 Trade payables

Particulars	As at March 31, 2022	As at March 31, 2021
Micro Enterprises and Small Enterprises	101.70	-
Other than Micro Enterprises and Small Enterprises	1,177.92	1,777.47





Total	1,279.63	1,777.47	-
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Trade payables to related parties amounts to Rs. NIL (PY : Rs.NIL).

#### Trade Payable ageing schedule

As at March 31, 2022

Total outstanding dues of micro enterprises and small enterprises  
Total outstanding dues of creditors other than micro enterprises and small enterprises  
Disputed dues of micro enterprises and small enterprises  
Disputed dues of creditors other than micro enterprises and small enterprises

Outstanding for following periods from due date of payment					
Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
1,01,70,314	-	-	-	1,01,70,314	
11,60,52,388	17,39,800	-	-	11,77,92,188	
-	-	-	-	-	
-	-	-	-	-	
12,62,22,702	17,39,800	-	-	12,79,62,502	

As at March 31, 2021

Total outstanding dues of micro enterprises and small enterprises  
Total outstanding dues of creditors other than micro enterprises and small enterprises  
Disputed dues of micro enterprises and small enterprises  
Disputed dues of creditors other than micro enterprises and small enterprises

Outstanding for following periods from due date of payment					
Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
-	-	-	-	-	
17,49,41,288	28,05,926	-	-	17,77,47,214	
-	-	-	-	-	
-	-	-	-	-	
17,49,41,288	28,05,926	-	-	17,77,47,214	

There are no unbilled" and "Not due" trade payables, hence the same are not disclosed in the ageing schedule.

As per Schedule III of the Companies Act, 2013 and as certified by the management, the amount due to Micro and Small Enterprises as defined in Micro, Small and Medium Enterprises Development Act, 2006 is as under:

#### Particulars

As at March 31, 2022	As at March 31, 2021	-
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- (i) Principal amount and interest due thereon remaining unpaid to any supplier covered under MSMED Act, 2006:  
-Principal amount due to micro and small enterprises  
-Interest due on above  
(ii) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year  
(iii) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.  
(iv) The amount of interest accrued and remaining unpaid at the end of each accounting year  
(v) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

#### 9 Other liabilities

##### Particulars

Advance from customers  
Duties & Taxes payable  
Cheques Issued But not Presented  
Other Liabilities

Total

Non-current		Current		
As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021	-
-	-	246.84	213.20	-
-	-	-	-	-
-	-	47.06	55.70	-
-	-	405.57	245.51	-
-	-	699.47	514.41	-





10(a) Property, Plant and Equipment and capital work-in-progress

Figures for the Current Financial Year as at March 31, 2022

Particulars	Gross Cost				Depreciation				Net Block		
	As at March 31, 2021	Additions	Transfer/Sale	Less:Subsidy	Total Upto As at March 31, 2022	Upto 31/03/2021	Depreciation Written Back	Depreciation For The Year	Upto 31.03.2022	Wdv As On 31.03.2022	Wdv As On 31/03/2021
Air Conditioners	7,70,205.00	2,91,816.00	-	-	10,62,021.00	4,69,111.00	-	1,31,862.00	6,00,973.00	4,61,048.00	3,01,094.00
APCD & STP	32,71,730.00	20,00,000.00	-	-	52,71,730.00	13,03,074.00	-	4,67,176.00	17,70,250.00	35,01,480.00	19,68,656.00
Building & Shed	3,24,49,391.00	-	-	-	3,24,49,391.00	1,61,68,162.00	-	15,45,246.00	1,77,13,408.00	1,47,35,983.00	1,62,81,229.00
Car	1,92,67,181.00	-	-	-	1,92,67,181.00	76,61,543.00	-	30,03,568.00	1,06,65,111.00	86,02,070.00	1,16,05,638.00
Computer	26,95,442.89	11,11,076.69	-	-	38,06,519.58	19,82,041.89	-	8,18,029.00	28,00,070.89	10,06,448.69	7,13,401.00
Crane JCB	24,99,849.00	25,18,443.00	-	-	50,18,292.00	10,98,167.00	-	2,98,770.00	13,96,937.00	36,21,355.00	14,01,682.00
Document Shredder	22,750.00	-	-	-	22,750.00	21,612.00	-	-	21,612.00	1,138.00	1,138.00
Electric Fittings	2,24,80,610.00	-	-	-	2,24,80,610.00	1,63,20,708.00	-	15,18,219.00	1,78,38,927.00	46,41,683.00	61,59,902.00
Furniture	10,00,674.00	4,57,293.87	-	-	14,57,967.87	6,28,756.00	-	1,28,646.00	7,57,402.00	7,00,565.87	3,71,918.00
Generator	15,85,235.00	25,08,000.00	-	-	40,93,235.00	7,39,739.00	-	3,63,875.00	11,03,614.00	29,89,621.00	8,45,496.00
Land	1,09,52,332.00	-	-	-	1,09,52,332.00	-	-	-	-	1,09,52,332.00	1,09,52,332.00
Lab Equipments	29,64,871.99	-	-	-	29,64,871.99	20,48,132.00	-	1,78,613.00	22,26,745.00	7,38,126.99	9,16,739.99
Lawn Mower	37,637.00	-	-	-	37,637.00	35,068.00	-	400.00	35,468.00	2,169.00	2,569.00
Mobile Phone	13,32,588.17	8,61,492.00	-	-	21,94,080.17	7,32,508.00	-	4,96,474.00	12,28,982.00	9,65,098.17	6,00,080.17
Note Counting Machine	33,750.00	-	-	-	33,750.00	32,062.00	-	-	32,062.00	1,688.00	1,688.00
No Bake Sand Plant	12,55,366.00	-	-	-	12,55,366.00	5,47,511.00	-	98,469.00	6,45,980.00	6,09,386.00	7,07,855.00
Office Equipments	2,25,553.00	26,204.00	-	-	2,51,757.00	1,52,755.00	-	20,777.00	1,73,532.00	78,225.00	72,798.00
Plant & Machinery	15,73,22,962.83	4,62,26,333.50	-	-	20,35,49,296.33	4,47,87,382.00	-	1,86,12,112.00	6,33,99,494.00	14,01,49,802.33	11,25,35,580.83
Scooter	6,15,812.00	-	-	-	6,15,812.00	3,29,517.00	-	72,475.00	4,01,992.00	2,13,820.00	2,86,295.00
Solar System Power	2,52,71,020.00	3,85,857.00	-	-	2,56,56,877.00	43,10,340.00	-	29,15,804.00	72,26,144.00	1,84,30,733.00	2,09,60,680.00
Spectrometer	71,02,933.34	-	-	-	71,02,933.34	28,09,699.00	-	5,97,309.00	34,07,008.00	36,95,925.34	42,93,234.34
C.I.Bottom Plates	33,47,364.00	-	-	-	33,47,364.00	31,75,081.00	-	4,915.00	31,79,996.00	1,67,368.00	1,72,283.00
Television	2,42,819.00	24,219.00	-	-	2,67,038.00	73,668.00	-	51,354.00	1,25,022.00	1,42,016.00	1,69,151.00
Weighbridge	10,28,933.00	2,70,000.00	-	-	12,98,933.00	4,21,896.00	-	1,14,491.00	5,36,387.00	7,62,546.00	6,07,037.00
Water Dispenser Voltas	2,02,823.00	51,272.00	-	-	2,54,095.00	1,19,004.00	-	29,243.00	1,48,247.00	1,05,848.00	83,819.00
Safety Equipments	1,16,680.00	2,02,580.00	-	-	3,19,260.00	12,303.00	-	51,249.00	63,552.00	2,55,708.00	1,04,377.00
Building - (Lease Land)	-	1,45,67,868.00	-	-	1,45,67,868.00	-	-	-	-	1,45,67,868.00	-
Total	29,80,96,513.22	7,15,02,455.06	-	-	36,95,98,968.28	10,59,79,839.89	-	3,15,19,076.00	13,74,98,915.89	23,21,00,052.39	19,21,16,673.33

Note: The company does not have any CWIP which is overdue or has exceeded its cost compared to its original plan and hence CWIP completion schedule is not applicable.

10(b) Capital work in progress (CWIP) Ageing Schedule

As at March 31, 2022	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project in progress	-	-	-	-	-
Project temporarily suspended	-	-	-	-	-





5(a) Property, Plant and Equipment and capital work-in-progress

Figures for the Previous Financial Year as at As at March 31, 2021

Particulars	Gross Cost				Depreciation			Net Block			
	As at 31/03/2020	Additions	Transfer/Sale	Less:Subsidy	Total Upto 31.03.2021	Upto 31/03/2020	Depreciation Written Back	Depreciation For The Year	Upto 31.03.2021	Wdv as at 31.03.2021	Wdv as at 31/03/2020
Air Conditioners	7,17,649.00	52,556.00	-	-	7,70,205.00	3,78,066.00	-	91,045.00	4,69,111.00	3,01,094.00	3,39,583.00
APCD & STP	31,46,730.00	1,25,000.00	-	-	32,71,730.00	9,97,949.00	-	3,05,125.00	13,03,074.00	19,68,656.00	21,48,781.00
Building & Shed	3,24,49,391.00	-	-	-	3,24,49,391.00	1,44,60,879.00	-	17,07,283.00	1,61,68,162.00	1,62,81,229.00	1,79,88,512.00
Car	1,50,38,490.00	56,14,910.00	13,86,219.00	-	1,92,67,181.00	61,66,730.00	13,16,908.00	28,11,721.00	76,61,543.00	1,16,05,638.00	88,71,760.00
Computer	19,62,597.89	7,32,845.00	-	-	26,95,442.89	14,64,413.89	-	5,17,628.00	19,82,041.89	7,13,401.00	4,98,184.00
Crane JCB	24,99,849.00	-	-	-	24,99,849.00	8,71,599.00	-	2,26,658.00	10,98,167.00	14,01,682.00	16,28,340.00
Document Shredder	22,750.00	-	-	-	22,750.00	21,605.00	-	7.00	21,612.00	1,138.00	1,145.00
Electric Fittings	2,24,12,810.00	67,800.00	-	-	2,24,80,610.00	1,34,03,070.00	-	29,17,638.00	1,63,20,708.00	61,59,902.00	90,09,740.00
Furniture	9,76,500.00	24,174.00	-	-	10,00,674.00	5,06,425.00	-	1,22,331.00	6,28,756.00	3,71,918.00	4,70,075.00
Generator	12,45,235.00	3,40,000.00	-	-	15,85,235.00	6,55,630.00	-	84,109.00	7,39,739.00	8,45,496.00	5,89,605.00
Land	1,09,52,332.00	-	-	-	1,09,52,332.00	-	-	-	-	1,09,52,332.00	1,09,52,332.00
Lab Equipments	29,30,718.99	34,153.00	-	-	29,64,871.99	18,26,310.00	-	2,21,822.00	20,48,132.00	9,16,739.99	11,04,408.99
Lawn Mower	37,637.00	-	-	-	37,637.00	34,127.00	-	941.00	35,068.00	2,569.00	3,510.00
Mobile Phone	8,07,248.00	5,25,340.17	-	-	13,32,588.17	5,03,325.00	-	2,29,183.00	7,32,508.00	6,00,080.17	3,03,923.00
Note Counting Machine	33,750.00	-	-	-	33,750.00	32,062.00	-	-	32,062.00	1,688.00	1,688.00
No Bake Sand Plant	12,55,366.00	-	-	-	12,55,366.00	4,33,131.00	-	1,14,380.00	5,47,511.00	7,07,855.00	8,22,235.00
Office Equipments	2,25,553.00	-	-	-	2,25,553.00	1,32,976.00	-	19,779.00	1,52,755.00	72,798.00	92,577.00
Plant & Machinery	11,75,59,812.18	4,01,23,150.65	3,60,000.00	-	15,73,22,962.83	3,11,03,709.00	90,549.00	1,37,74,222.00	4,47,87,382.00	11,25,35,580.83	8,64,56,103.18
Scooter	4,40,812.00	1,75,000.00	-	-	6,15,812.00	2,65,883.00	-	63,634.00	3,29,517.00	2,86,295.00	1,74,929.00
Solar System Power	91,12,200.00	1,61,58,820.00	-	-	2,52,71,020.00	33,00,858.00	-	10,09,482.00	43,10,340.00	2,09,60,680.00	58,11,342.00
Spectrometer	51,22,933.34	19,80,000.00	-	-	71,02,933.34	23,82,765.00	-	4,26,934.00	28,09,699.00	42,93,234.34	27,40,168.34
C.I.Bottom Plates	33,47,364.00	-	-	-	33,47,364.00	28,51,851.00	-	3,23,230.00	31,75,081.00	1,72,283.00	4,95,513.00
Television	88,131.00	1,54,688.00	-	-	2,42,819.00	56,049.00	-	17,619.00	73,668.00	1,69,151.00	32,082.00
Weighbridge	10,28,933.00	-	-	-	10,28,933.00	3,23,804.00	-	98,092.00	4,21,896.00	6,07,037.00	7,05,129.00
Water Dispencer Voltas	1,51,773.00	51,050.00	-	-	2,02,823.00	91,804.00	-	27,000.00	1,19,004.00	83,819.00	59,969.00
Safety Equipments	-	1,16,680.00	-	-	1,16,680.00	-	-	12,303.00	1,04,377.00	-	-
Total	23,35,66,565.40	6,62,76,166.82	17,46,219.00	-	29,80,96,513.22	8,22,64,930.89	14,07,457.00	2,51,22,366.00	10,59,79,839.89	19,21,16,673.33	15,13,01,634.51

5(b) Capital work in progress (CWIP) Ageing Schedule

As at March 31, 2021

	Amount in CWIP for a period of			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project in progress	-	-	-	-
Project temporarily suspended	-	-	-	-





**11 Intangible assets**

Particulars	As at March 31, 2022	As at March 31, 2021
Carrying amounts of:		
Computer software	-	-
Total	-	-

**12 Investments**

Particulars	Non-current		Current	
	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021
Carried at Fair Value through OCI				
<b>Unquoted investments</b>				
Investment in _____ company	-	-	-	-
50,000 (March 31, 2020) year : 10,000 equity shares of face value of Rs. 10 in ABC	-	-	-	-
<b>Investments in mutual funds (quoted, at lower of cost and net realisable value)*</b>				
A	-	-	-	-
B	-	-	-	-
C	-	-	-	-
<b>Total Investments Carrying Value</b>	-	-	-	-
<b>Aggregate carrying value of unquoted investments</b>	-	-	-	-
<b>Aggregate carrying value of quoted investments</b>	-	-	-	-

\*Investments amounting to Rs. NIL (March 31, 2021: Rs.NIL; April 01, 2020 Rs NIL) are lien marked.

**13 Trade receivables**

Particulars	Non-current		Current	
	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021
Secured, considered good	-	-	-	-
Unsecured, considered good	-	-	4,542.93	5,002.42
Trade receivables which have significant increase in credit risk	-	-	-	-
Trade receivables- credit impaired	-	-	-	-
<b>Less: Impairment Allowance (allowance for bad and doubtful debts)</b>			4,542.93	5,002.42
Unsecured, considered good	-	-	-	-
Trade receivables which have significant increase in credit risk	-	-	-	-
Trade receivables- credit impaired	-	-	-	-
<b>Total</b>	-	-	4,542.93	5,002.42

Notes:

This includes Rs.NIL (PY: Rs. NIL ) receivable from related parties

No trade or other receivable are due from directors or other officers of the company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member.

(i) Normally the Company collects all receivables from its customers within the applicable credit period. The Company assesses impairment on trade receivables from all the customers on facts and circumstances related to each transaction, if any.

(ii) On account of adoption of Ind AS 109, the Company uses a simplified approach (lifetime expected credit loss model) for the purpose of computation of expected credit loss for trade receivables.

**(iv) Trade receivables ageing schedule**

As at March 31, 2022

	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
Undisputed Trade receivables- considered good	45,35,77,958.13	7,14,975.94	-	-	-
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	-	-	-	-	-
	45,35,77,958.13	7,14,975.94	-	-	-

As at March 31, 2021

	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
Undisputed Trade receivables- considered good	49,46,79,101.05	15,64,689.94	30,68,103.00	9,30,003.00	-
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	-	-	-	-	-
	49,46,79,101.05	15,64,689.94	30,68,103.00	9,30,003.00	-

**14 Other Financial Assets**

Particulars	Non-current		Current	
	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021
(Unsecured and considered good unless otherwise stated)				
Security deposits (Refer note below)	-	-	-	-
- Considered Good	-	-	-	-





- Considered Doubtful  
Interest free loan to employees  
Bank deposit of more than 12 months  
Interest accrued on fixed deposit  
Other recoverable

Less: Provision for doubtful deposits

\*This includes Rs. NIL (PY: Rs. NIL) recoverable from related parties

**Total**

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

# 15 Non-Current Tax Assets (Net)

**Particulars**

**As at March 31, 2022**

**As at March 31, 2021**

Advance Income tax

**Total**

-	-
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# 16 Other Assets

**Particulars**

**Non-Current**

**Current**

**As at March 31, 2022**

**As at March 31, 2021**

**As at March 31, 2022**

**As at March 31, 2021**

Unsecured, Considered good, unless otherwise stated

- (a) Security Deposits
- (b) Prepaid expenses
- (c) Preliminary Expenses
- (d) Advance to employee
- (e) Advances Recoverable In Cash Or In Kind For The Value To Be Received
- (f) Balance with Government Authorities
- (g) Advance To Suppliers

**Total**

213.89	210.78	-	-
-	-	17.33	18.29
-	0.55	-	-
-	-	1.14	-
-	-	5.25	156.05
-	-	786.44	541.66
-	-	71.61	-
213.89	211.33	881.77	716.00

\*This includes Rs. NIL (PY: Rs. NIL) advance given to related parties

# 17 Inventories

(valued at lower of cost and net realisable value)

**Particulars**

**As at March 31, 2022**

**As at March 31, 2021**

- a Raw Materials
- b Finished Goods
- c Stock-in-Trade
- d Consumables, Stores & Spares & Loose Tools

**Total**

1,962.28	1,476.26
1,759.89	1,383.96
45.66	245.97
452.94	398.03
4,220.77	3,504.23

# 18 Cash and cash equivalents

**Particulars**

**As at March 31, 2022**

**As at March 31, 2021**

- Balance with banks
- (i) In current accounts
- (ii) In deposit with original maturity of less than three months
- (iii) Deposits with original maturity of more than 3 months but less than 12 months
- (iv) Deposits with original maturity of more than 12 months
- (v) Cheques In Hand
- Cash in hand

**Total**

0.81	0.89
-	-
-	-
33.44	32.08
17.13	25.61
2.04	9.05
53.42	67.64

Deposits amounting to NIL ( March 31, 2021: Rs. 23,794,075; April 01, 2020: Rs 82,216,156) are lien marked.





**BEHARI LAL ISPAT PRIVATE LIMITED**

Notes to financial statements for the year ended March 31, 2022

CIN: U27109PB1995PTC016490

( All amounts in lakhs, unless otherwise stated )

**19 Revenue from operations**

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
<b>I Domestic</b>		
Sale of Goods	33,862.82	28,752.80
Sale of Services	-	0.31
Other Operating Revenue	0.46	0.37
<b>II Export</b>		
Exported Goods	786.79	509.22
Exported Services	-	-
Other Operating Revenue from Export Activities	-	-
	<b>34,650.07</b>	<b>29,262.70</b>

**20 Other income**

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
(a) <u>Interest Income</u>		
Interest Received	14.59	14.59
(b) Amount Written Off	29.71	-
(c) High Seas Income	-	9.52
(d) Subsidy	363.02	-
(e) Rebates & Discounts (Net)	-	11.56
(f) Foreign Exchange Rate Difference	-	4.95
(g) Profit/(Loss) on Sale of Fixed Assets	-	2.34
(h) Duty Drawbacks	7.56	2.84
(i) Round Off	0.03	-
<b>Total</b>	<b>414.92</b>	<b>45.80</b>

**21 COST OF MATERIAL CONSUMED**

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
Purchases Raw-Materials (Net of Refunds & Duty or Tax, if any)	17,214.67	19,821.03
Add: Opening Balance Of Stock-Raw Materials	1,476.26	818.13
	18,690.93	20,639.16
Less: Closing Balance of Stocks-Raw Materials	1,962.28	1,476.26
<b>Total</b>	<b>16,728.65</b>	<b>19,162.89</b>





22	<b>Purchases of Stock-In-Trade</b>		
	Purchases of Finished Goods	7,071.11	-
	Purchases of Traded Goods	583.38	1,873.10
	<b>Total</b>	<b>7,654.48</b>	<b>1,873.10</b>

23 Changes in inventories of finished goods, work-in-progress

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
<b>a) FINISHED GOODS</b>		
Balance at the beginning of the year		
Finished Goods-Op.Stock	1,383.96	1,412.46
Less: Balance at the end of the year		
Finished Goods-CI.Stock	1,759.89	1,383.96
(a)	<b>(375.93)</b>	<b>28.50</b>
<b>b) TRADED GOODS</b>		
Balance at the beginning of the year		
Traded Goods (Iron & Steel) Op.Stock	245.97	116.13
Less: Balance at the end of the year		
Traded Goods-CI.Stock	45.66	245.97
(b)	<b>200.31</b>	<b>(129.84)</b>
<b>Total (a) + (b)</b>	<b>(175.62)</b>	<b>(101.33)</b>

24 Employee benefits expense

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
<b><u>Salaries, allowances and other benefits</u></b>		
Factory Salary & Wages	447.31	223.65
Office Staff Salary	335.16	199.24
Director's Salary	144.00	132.00
<b><u>Contribution to provident and other funds</u></b>		
Provident Fund	61.09	49.00
Employee State Insurance Fund	16.77	8.01
Punjab Labour Welfare Fund	0.93	0.63
<b><u>Other Expenses</u></b>		
Bonus	36.95	17.94
Leave With Wages	19.02	10.34
Staff Welfare	3.15	2.76
Compensations to Workers	2.11	-
Gratuity expense	11.95	3.22
<b>Total</b>	<b>1,078.44</b>	<b>646.78</b>





25 Finance Costs

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
<b>Bank Interest</b>		
Interest on CC Limits	111.00	60.33
<b>Other Interest</b>		
Interest on Unsecured Loans	195.15	241.25
Interest on Taxes & Duties	0.19	0.04
<b>Other Finance costs</b>		
Bank Charges	3.34	9.59
Exchange Rate Difference	5.29	-
<b>Total</b>	<b>314.97</b>	<b>311.20</b>

26 Depreciation and amortization expense

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
Depreciation of property, plant and equipment [Refer Note 5(a)]	315.19	251.22
Preliminary Exp.Written off	0.55	0.65
<b>Total</b>	<b>315.74</b>	<b>251.88</b>

27 Other expenses

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
<b>a) Manufacturing Expenses</b>		
Consumables,Stores& Spares & Loose Tools	905.23	579.39
C.I.Moulds	270.77	372.07
Freight Inwards	284.88	289.75
Gases & Carbides	323.52	133.49
Machinery Repairs & Maintenance	286.68	226.42
Lab.Expenses	14.11	40.72
Furnace oil	-	115.61
Power & Fuel	1,759.13	1,596.31
Job Work Charges	1,475.23	965.74
Ramming Mass	35.35	28.61
Refrectories	325.76	218.10
<b>Total</b>	<b>5,680.66</b>	<b>4,566.20</b>





**b) Administrative Expenses**

Auditor's Remuneration	0.30	0.25
Office Exp.	0.08	-
Building Repair	0.91	1.72
Computer Expenses	2.79	1.63
Donations/Charity Expenses	0.61	2.23
Fees & Taxes	21.84	15.86
Expenditure towards CSR	42.37	7.38
Enviroimental Expenses	5.34	-
Rent	26.70	13.30
Round Off	-	0.00
Generator & Crane Exp.	25.00	13.23
Insurance Expenses	10.97	8.92
Postage & Courier Exp.	0.62	0.24
Printing and stationery expenses	4.88	4.80
Telephone/Internet Expenses	3.01	2.68
Vehicle Running Expenses	2.94	1.21
Car Expenses	9.33	5.59

<b>Total</b>	<b>157.69</b>	<b>79.04</b>
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**c) Marketing, Selling & Distribution Expenses**

Advertisement Exps.	12.78	3.18
Bad Debts	2.77	20.52
Brokerage expenses	108.87	53.14
Export Expenses	5.99	3.50
Carriage & Cartage Outwards	190.44	197.74
Travelling Expenses	16.31	6.71
Rebates & Discounts (Net)	9.00	-

<b>Total</b>	<b>346.16</b>	<b>284.79</b>
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<b>Total (a + b + c)</b>	<b>6184.52</b>	<b>4930.03</b>
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**28 Earnings per share**

Basic EPS amounts is calculated by dividing the profit for the year attributable to equity holders by the weighted average number of Equity shares outstanding during the year. Diluted earnings per share is computed using the weighted average number of common and dilutive common equivalent shares outstanding during the year, except where the result would be anti-dilutive.

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
Profit/(Loss) attributable to equity holders (Rs.)	21,91,80,458.85	16,70,01,842.39
Weighted average number of equity shares outstanding durir	40,00,000	40,00,000
Basic earnings per share (Rs.)	54.80	41.75
Diluted earnings per share (Rs.)	54.80	41.75
Face value per share (Rs.)	10.00	10.00



**BEHARI LAL ISPAT PRIVATE LIMITED**

CIN: U27109PB1995PTC016490

(All amounts in lakhs, unless otherwise stated)

**List of Sales forming the part of Balance Sheet as on March 31, 2022**

Particulars	Product/Service Description	Quantity (in MT)	Year ended March 31, 2022	Quantity (in MT)	Year ended March 31, 2021
<b>I Domestic</b>					
<b>Sale of Goods &amp; Services</b>					
Sale of Goods- Finished Goods		45492.115	32,493.10		24,117.42
Sale of Goods- Traded Goods		464.810	274.44		2,018.51
Sale of Goods- Raw Materials		2596.910	964.08		2,462.10
Sale of Goods- Consumables, Stores & Spares			131.20		154.77
Other Operating Revenue		5.600	0.46		0.37
Sale of Services		-	-		-
<b>II Export</b>					
Exported Goods			786.79		509.22
Exported Services			-		-
Other Operating Revenue from Export Activities					
			<b>34,650.07</b>		<b>29,262.39</b>

**List of Purchases forming the part of Balance Sheet as on March 31, 2022**

Particulars	Product/Service Description	Quantity (in MT)	Year ended March 31, 2022	Year ended March 31, 2021
<b>I Domestic</b>				
<b>Raw Material</b>				
Purchases Raw-Materials	Other Ferro Alloys	832.509	1,129.41	
Purchases Raw-Materials	Iron & Steel Scrap	34813.993	16,085.26	19,821.03
	(A)		<b>16,085.26</b>	<b>19,821.03</b>
Purchases of Finished Goods		14715.422	7,071.11	-
Purchases of Traded Goods		819.641	583.38	1,873.10
	(B)		<b>7,654.48</b>	<b>1,873.10</b>
<b>II Imported</b>				
Imported Raw Materials			-	-
Import of Services			-	-
Other Operating Revenue from Export Activities				
<b>Total Purchases of Raw Material &amp; Finished/Traded Goods</b>	<b>(A) + (B)</b>		<b>23,739.74</b>	<b>21,694.13</b>





**BEHARI LAL ISPAT PRIVATE LIMITED**

CIN: U27109PB1995PTC016490

**Consumables, Stores & Spares & Loose Tools**

Closing Stock as on	Year ended March 31, 2022	Closing Stock as on	Year ended March 31, 2021
Raw Material	19,62,28,292.00		14,76,26,489.70
Finished Goods	17,59,88,804.00		13,83,95,882.00
Stock In Trade	45,65,935.00		2,45,97,063.00
Consumables, Stores & Spares & Loose Tools	4,52,93,888.00		3,98,03,227.00
<b>Total</b>	<b>42,20,76,919.00</b>	<b>Total</b>	<b>35,04,22,661.70</b>

Consumables, Stores & Spares & Loose Tools	Year ended March 31, 2022		Year ended March 31, 2021
Opening Balance of Consumables & Stores	26,20,613.00		50,67,676.00
Add:			
Purchases of Consumables	9,05,11,499.00		5,54,91,438.00
Less:			
Sales of Consumables (-)	-		-
Closing Stock	(26,08,804.00)		(26,20,613.00)
<b>Consumption of Consumables Stores &amp; Spares</b>	<b>9,05,23,308.00</b>		<b>5,79,38,501.00</b>

C.I. Moulds	Year ended March 31, 2022		Year ended March 31, 2021
Opening Balance of C I Moulds	3,62,01,244.00		4,45,90,560.00
Add:			
Purchases during the year	3,27,91,290.00		2,88,17,509.00
Less:			
Sales during the year	-		-
Closing Stock	(4,19,15,933.00)		(3,62,01,244.00)
<b>Consumption of C.I. Moulds (Including Cost of Sale)</b>	<b>2,70,76,601.00</b>		<b>3,72,06,825.00</b>

Cash and cash equivalents	Year ended March 31, 2022		Year ended March 31, 2021
<b>Balance with banks</b>			
<b>(i) In current accounts</b>			
HDFC Bank Limited	-		10,000.00
HDFC Bank Limited (391641)	80,032.00		60,072.79
State Bank Of India	-		16,077.42
ICICI Bank Limited	-		3,299.75
HDFC Bank (32712)	1,173.98		-
	<b>81,205.98</b>		<b>89,449.96</b>
<b>(ii) Cheques in hand</b>	17,13,136.00		25,61,251.00
<b>Total</b>	<b>17,94,341.98</b>		<b>26,50,700.96</b>

List Of Balance With Government Authorities	Year ended March 31, 2022	List Of Balance With Government Authorities	Year ended March 31, 2021
Advance Income Tax/T.D.S./T.C.S	7,03,63,050.50	Advance Income Tax/T.D.S./T.C.S	5,12,18,420.95
TCS On Purchase	53,83,788.22	TCS On Purchase	13,58,366.00
TDS 194Q Recoverable	19,00,537.30	Advance To Employees	1,12,818.00
GST (Diff) Recoverable	7,59,874.00	GST (Diff) Recoverable	6,33,326.00
GST Mismatch	2,36,760.53	Gst (IGST) (Recoverable) (Reverse)	87,600.00
		GST Mismatch	7,30,547.00
		TCS On Credit Notes	3,511.00
		TDS Payable (Advance)	10,786.00
		TCS AY2022-2023	10,558.00
	<b>7,86,44,010.55</b>		<b>5,41,65,932.95</b>



**BEHARI LAL ISPAT PRIVATE LIMITED**  
**CIN: U27109PB1995PTC016490**

**List of Other Liabilities As at March 31, 2022**

<b>Particulars</b>	<b>Amount (Rs.)</b>
Bonus & Leave With Wages Payable	55,77,803.00
E.S.I. Payable	2,02,115.00
Electricity Power Payable	1,70,99,195.41
Employees P.F. Payable	10,19,561.00
Gst Mismatch A/c 2021-22	1,10,348.00
GST PAYABLE	38,71,462.73
Interest Payable On Taxes	3,749.00
Professional Tax	28,600.00
Salary Wages Payable (Mar-22)	52,44,794.00
TCS @ 1% Payable (Scrap)	7,882.00
TCS Payable	1,40,981.00
TDS A/C (194Q) Payable	2,07,508.00
Tds Payable	42,65,976.00
TDS Payable (Freight)	71,387.00
Telephone Expenses Payable	14,153.00
Welfare Fund Payable	63,975.00
Ask Associates	22,584.00
Distil Education & Technology Pvt. Ltd.	4,84,764.00
Hdfc Credit Card	1,65,248.72
Krishna Trading Co	1,72,145.00
Nitin Arora	7,50,092.00
Solidus Technopower Pvt. Ltd.	7,04,123.00
Win Impex	2,88,280.00
Ranchi Bombay Roadlines	10,000.00
Audit Fee Payable	30,000.00
<b>Total</b>	<b>4,05,56,726.86</b>





**BEHARI LAL ISPAT PRIVATE LIMITED**

CIN: U27109PB1995PTC016490

**List of Trade payables Other than Micro & Small Enterprises as on March 31, 2022**

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
AKSHIT ENTERPRISES PVT LTD	35,370.00	-	-	-	35,370.00
ATUL AND COMPANY	-	12,50,000.00	-	-	12,50,000.00
BSE CRANES	27,80,000.00	-	-	-	27,80,000.00
BHARAT CHEMICALS	18,36,476.00	-	-	-	18,36,476.00
ESA MANUFACTURING PVT LTD	1,11,341.00	-	-	-	1,11,341.00
ESS KAY MACHINE TOOLS	70,517.00	-	-	-	70,517.00
FAIRDEAL AGENCIES PVT LTD	6,39,635.00	-	-	-	6,39,635.00
FORACE INDUSTRIES PVT LTD	14,57,653.00	-	-	-	14,57,653.00
FORACE POLYMERS PVT LTD	12,63,935.00	-	-	-	12,63,935.00
FSN PRODUCTS (INDIA)	2,34,702.00	-	-	-	2,34,702.00
G.S. THERMAL ENGINEERS	1,16,400.00	-	-	-	1,16,400.00
HUKAM CHAND SOOD & SONS	1,66,085.00	-	-	-	1,66,085.00
IRM ENERGY PRIVATE LTD	10,93,348.00	-	-	-	10,93,348.00
JAISLEEN CERAMICS	7,75,363.00	-	-	-	7,75,363.00
JALAN CRYOGENICS PVT LTD	5,81,187.00	-	-	-	5,81,187.00
JDMP ENTERPRISES	7,72,733.00	-	-	-	7,72,733.00
KUMAR PATTERN WORKS	54,789.00	-	-	-	54,789.00
MARUTI ENTERPRISES	1,26,160.00	-	-	-	1,26,160.00
METAL AIDS	5,26,450.00	-	-	-	5,26,450.00
NARAYAN SATGURU PATTERN W	4,25,400.00	-	-	-	4,25,400.00
OMEX FURNANCE	3,09,810.00	-	-	-	3,09,810.00
P P FERRO ALLOYS & CHEMICAL	7,07,754.00	-	-	-	7,07,754.00
PAL ENGINEERS & CONTRACTOR	1,84,760.00	-	-	-	1,84,760.00
PARAS MINERALS	2,72,110.00	-	-	-	2,72,110.00
PEPSU TRADERS	2,85,719.00	-	-	-	2,85,719.00
R.G. TRADING CO	4,94,757.00	-	-	-	4,94,757.00
RADHEY RADHEY MINERALS	1,57,579.00	-	-	-	1,57,579.00
RAGYA ISPAT	45,167.00	-	-	-	45,167.00
S.R. CERAMICS ENTERPRISES	8,46,711.00	-	-	-	8,46,711.00
SADA SHIV ALLOYS	3,78,919.00	-	-	-	3,78,919.00
SADASHIV ALLOYS.	1,20,64,117.00	-	-	-	1,20,64,117.00
SHANKAR MILL STORE	3,61,499.00	-	-	-	3,61,499.00
SOHAL ENTERPRISES & FOUNDR	38,31,290.00	-	-	-	38,31,290.00
VAIBHAV ENTERPRISES	2,53,485.00	-	-	-	2,53,485.00
VISION METAL AIDS PRIVATE LT	19,65,168.00	-	-	-	19,65,168.00
A.P.S ASSOCIATES PRIVATE LIMI	4,20,788.00	-	-	-	4,20,788.00
A.S. TRADE LINKS	9,37,120.00	-	-	-	9,37,120.00
AKSHIT ENTERPRISES PVT. LIMIT	1,75,10,432.00	-	-	-	1,75,10,432.00
K.L. CONCAST PVT. LTD	3,48,520.00	-	-	-	3,48,520.00
KHALSA ENGINEERING INDUSTR	-	4,89,800.00	-	-	4,89,800.00
KHURANA ROLLING MILLS PVT I	9,81,252.00	-	-	-	9,81,252.00
SHRI BALAJI INTERNATIONAL	30,54,719.00	-	-	-	30,54,719.00
SULODHIA STEELS	7,29,253.00	-	-	-	7,29,253.00
BANSAL ISPAT UDYOG (JW)	2,19,122.00	-	-	-	2,19,122.00
BIRDI MECHANICALS	6,58,881.00	-	-	-	6,58,881.00
BROADWAY STEEL INDUSTRIES	29,389.00	-	-	-	29,389.00
GURUDEV MECHANICAL WORKS	82,222.00	-	-	-	82,222.00
HARDIK MACHINE TOOLS	85,971.00	-	-	-	85,971.00
HSN METALS (ROLLS JW)	2,40,800.00	-	-	-	2,40,800.00
MICRO ALLOYS STEELS	3,00,876.00	-	-	-	3,00,876.00
SHAKTI STEEL ROLLING MILLS (J	25,62,238.00	-	-	-	25,62,238.00
THE MODI OIL & GENERAL MILL	2,13,774.00	-	-	-	2,13,774.00
APL APOLLO TUBES LIMITED	27,94,712.00	-	-	-	27,94,712.00
APL APOLLO TUBES LTD.	27,61,124.00	-	-	-	27,61,124.00
APOLLO TRICOAT TUBES LTD	24,64,556.00	-	-	-	24,64,556.00



BOHRA EXPORTS PVT LTD	43,90,877.00	-	-	43,90,877.00
DEEP STEEL INDUSTRIES	90,08,649.00	-	-	90,08,649.00
DOLPHINE EXPORTS	31,89,993.00	-	-	31,89,993.00
GOOD LUCK INDIA LIMITED	15,46,732.00	-	-	15,46,732.00
GOODLUCK STEEL TUBES WORK	13,58,763.00	-	-	13,58,763.00
K C METALS	41,20,560.00	-	-	41,20,560.00
LALJI STEEL CORPORATION	2,98,466.00	-	-	2,98,466.00
LD ALLOYS AND CASTING	64,14,773.00	-	-	64,14,773.00
RUDRA ALLOYS PVT LTD	2,10,501.00	-	-	2,10,501.00
SHIV SHANKAR IRON & STEEL TR	50,19,088.00	-	-	50,19,088.00
SHRI BALAJI INTERNATIONAL	60,25,153.00	-	-	60,25,153.00
SMH SHIPPING PVT LTD	21,81,173.00	-	-	21,81,173.00
STEEL STRIPS WHEELS LTD	6,65,522.25	-	-	6,65,522.25
<b>Total</b>	<b>11,60,52,388.25</b>	<b>17,39,800.00</b>	<b>-</b>	<b>11,77,92,188.25</b>

### BEHARI LAL ISPAT PRIVATE LIMITED

CIN: U27109PB1995PTC016490

#### List of Micro Enterprises and Small Enterprises Trade Payables as on March 31, 2022

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MB CERAMICS	6,75,660.00	-	-	-	6,75,660.00
PATTERNCRAFT ENTERPRISES	38,08,823.00	-	-	-	38,08,823.00
VISHWAKARMA INDUSTRIES	4,00,441.00	-	-	-	4,00,441.00
KMR STEEL PRIVATE LIMITED	26,05,756.00	-	-	-	26,05,756.00
KAPRI ENGINEERS	26,79,634.00	-	-	-	26,79,634.00
	<b>1,01,70,314.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,01,70,314.00</b>





**BEHARI LAL ISPAT PRIVATE LIMITED**

**List of Trade Receivables as on March 31, 2022**

Particulars	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
Amar Forgings	20,75,156.00	-	-	-	-	20,75,156.00
Avtar's Roll Forge Industries	74,88,056.00	-	-	-	-	74,88,056.00
G.S.Forgings	39,59,464.00	-	-	-	-	39,59,464.00
Jammu Castings Pvt Ltd	15,75,400.00	-	-	-	-	15,75,400.00
Pfi Heavy Press Forgings	14,45,539.00	-	-	-	-	14,45,539.00
Royal Alloys	1,62,491.00	-	-	-	-	1,62,491.00
Shiva Alloys	7,96,122.00	-	-	-	-	7,96,122.00
Agrawal Channel Mills Pvt. Ltd.	1,81,731.00	-	-	-	-	1,81,731.00
Akshay Steel Works Pvt. Ltd.	11,51,680.00	-	-	-	-	11,51,680.00
Allied Recycling Limited	31,68,720.00	-	-	-	-	31,68,720.00
Amar Pratap Steels Pvt. Ltd. (U-2)	10,53,740.00	-	-	-	-	10,53,740.00
Arjas Modern Steel Private Limited	36,59,652.00	-	-	-	-	36,59,652.00
Arora Iron & Steel Rolling Mills P Ltd	18,37,644.00	-	-	-	-	18,37,644.00
Ashok Steel Industries	2,79,822.00	-	-	-	-	2,79,822.00
ASR Multimetals Pvt. Ltd.	5,55,734.00	-	-	-	-	5,55,734.00
B.S. Sponge Pvt. Ltd.	8,95,699.00	-	-	-	-	8,95,699.00
Bassi Alloys Pvt. Ltd.	2,69,606.00	-	-	-	-	2,69,606.00
Beekay Special Steels	36,53,051.00	-	-	-	-	36,53,051.00
Beekay Structural Steel (TMT Bar Division)	11,17,189.00	-	-	-	-	11,17,189.00
Belco Special Steels Private Limited	8,93,09,975.00	-	-	-	-	8,93,09,975.00
Bhambri Steels Pvt. Ltd.	6,97,914.00	-	-	-	-	6,97,914.00
Chandrasni Ispat Pvt Ltd	1,62,473.00	-	-	-	-	1,62,473.00
Chetan Industries Limited	6,50,239.00	-	-	-	-	6,50,239.00
Drolia Electrosteels Pvt. Ltd.	3,13,928.00	-	-	-	-	3,13,928.00
Elegance TMT Pvt. Ltd.	3,15,013.00	-	-	-	-	3,15,013.00
Gagan Ferrotech Ltd.	12,69,444.00	-	-	-	-	12,69,444.00
Gajanan Iron Pvt. Ltd.	11,22,471.00	-	-	-	-	11,22,471.00
Gallantt Ispat Limited	8,64,796.00	-	-	-	-	8,64,796.00
GDF Exports Private Limited	4,70,000.00	-	-	-	-	4,70,000.00
Gitansh International Pvt. Ltd.	8,50,000.00	-	-	-	-	8,50,000.00
H.L. Chopra Steel Roling Mills	5,89,788.00	-	-	-	-	5,89,788.00
H.M. Steel Limited	2,62,526.00	-	-	-	-	2,62,526.00
Hariom Ingots & Power Pvt. Ltd.	7,75,760.00	-	-	-	-	7,75,760.00
Hariom Pipe Industries Limited	15,47,948.00	-	-	-	-	15,47,948.00
Indian Ispat Works Pvt. Ltd.	5,74,408.00	-	-	-	-	5,74,408.00
Iskcon Strips (P) Ltd.	20,16,289.00	-	-	-	-	20,16,289.00
Jagdamba TMT Mills Limited	9,83,778.00	-	-	-	-	9,83,778.00
Jagriti Steel Private Limited	8,33,634.00	-	-	-	-	8,33,634.00
Jaideep Ispat & Alloys Pvt.Ltd. (Unit-II)	1,71,224.00	-	-	-	-	1,71,224.00
Jain Alloys	3,83,840.00	-	-	-	-	3,83,840.00
K.L.Steels (P) Limited	4,62,474.00	-	-	-	-	4,62,474.00
K.S. Alloys	1,20,712.00	-	-	-	-	1,20,712.00
Kamdheni Ltd.	4,24,800.00	-	-	-	-	4,24,800.00
Kesar Alloys & Metals Pvt. Ltd.	16,09,373.00	-	-	-	-	16,09,373.00
Krishna Global Transenergy Limited	7,77,632.00	-	-	-	-	7,77,632.00
Krishna Iron Strips & Tubes Pvt. Ltd.	2,84,510.00	-	-	-	-	2,84,510.00
Madhav KRG Ltd	61,03,822.00	-	-	-	-	61,03,822.00
Madhav Stelco Pvt.Ltd. (U-2)	8,22,520.00	-	-	-	-	8,22,520.00
Madhav Stelco Pvt.Ltd. U-1	4,70,820.00	-	-	-	-	4,70,820.00
Mahadev Steel Industries	1,85,956.00	-	-	-	-	1,85,956.00
Mahaluxmi Steels	20,53,412.00	-	-	-	-	20,53,412.00
Mahendra Sponge & Power Ltd.	2,45,051.00	-	-	-	-	2,45,051.00
Mangala Ispat Jaipur (Ltd.) Unit-II	9,95,979.00	-	-	-	-	9,95,979.00
Mohit Ispat Private Limited	38,22,080.00	-	-	-	-	38,22,080.00
MSP Sponge Iron Limited	1,03,586.00	-	-	-	-	1,03,586.00
MSP Steel & Power Ltd.	1,44,439.00	-	-	-	-	1,44,439.00
MTC Business Private Limited	5,92,064.00	-	-	-	-	5,92,064.00
Navdurga Ispat Pvt. Ltd.	1,58,458.00	-	-	-	-	1,58,458.00
Neelkanth Steel & Agro Industries	1,10,922.00	-	-	-	-	1,10,922.00
Niros Ispat Pvt. Ltd.	9,24,041.00	-	-	-	-	9,24,041.00
NRVS Steels Limited	3,18,330.00	-	-	-	-	3,18,330.00
Padmasree Steels Pvt.Ltd.	3,54,000.00	-	-	-	-	3,54,000.00
Pawan Overseas Pvt. Ltd.	14,12,261.00	-	-	-	-	14,12,261.00
Petropol India Limited	29,97,429.00	-	-	-	-	29,97,429.00
Prime Steel Industries Pvt. Ltd.	20,18,106.00	-	-	-	-	20,18,106.00
Radice Ispat (India) Vizag	3,37,992.00	-	-	-	-	3,37,992.00
Rathi Bars Limited	10,27,134.00	-	-	-	-	10,27,134.00
Rathi Special Steel Ltd	18,57,320.00	-	-	-	-	18,57,320.00
RHL Profiles Ltd.	13,78,260.00	-	-	-	-	13,78,260.00
Royal Alloys	6,47,801.00	-	-	-	-	6,47,801.00



Royal Ispat Udyog	8,99,827.00	-	-	-	-	8,99,827.00
S.G. Multimetals	1,93,248.00	-	-	-	-	1,93,248.00
Sahanu Sponge And Power Pvt. Ltd.	23,69,020.00	-	-	-	-	23,69,020.00
Salsan Steels Pvt.Ltd.	4,00,836.00	-	-	-	-	4,00,836.00
Sanvijay Rolling & Engineering Ltd.	1,83,216.00	-	-	-	-	1,83,216.00
Sarvottam Rolling Mills Pvt. Ltd.	19,05,346.00	-	-	-	-	19,05,346.00
Sharu Industries Pvt. Ltd	9,04,966.00	-	-	-	-	9,04,966.00
Shiv Prasad Mills Pvt. Ltd.	2,42,655.00	-	-	-	-	2,42,655.00
Shree Balaji Rolling Mills	4,55,480.00	-	-	-	-	4,55,480.00
Shree Krishna Rolling Mills (Jaipur) Ltd.	15,09,983.00	-	-	-	-	15,09,983.00
Shri Khatu Shyam Alloys Pvt. Ltd. (U-2)	26,54,535.20	-	-	-	-	26,54,535.20
Shri Shyam Ispat (India) Pvt. Ltd.	13,72,278.00	-	-	-	-	13,72,278.00
Shri Trivani Puri Steel	2,81,666.00	-	-	-	-	2,81,666.00
Singla Steel & Allied Ind.	1,79,690.00	-	-	-	-	1,79,690.00
Skyway Steel Industries	3,38,872.00	-	-	-	-	3,38,872.00
Smita Steels Roling Mills Pvt.Ltd.	3,90,853.00	-	-	-	-	3,90,853.00
Sri Navdurga Billets Pvt. Ltd.	4,47,810.00	-	-	-	-	4,47,810.00
Steel Authority of India Limited	2,90,26,615.67	-	-	-	-	2,90,26,615.67
Super Smelters Ltd.	56,543.00	-	-	-	-	56,543.00
Surya Ferrous Alloys Pvt. Ltd.	5,06,970.00	-	-	-	-	5,06,970.00
Tehri Iron & Steel Casting Limited	2,10,630.00	-	-	-	-	2,10,630.00
SAIL: Bhilai Steel Plant	-	7,10,178.94	-	-	-	7,10,178.94
Vinayak Steels Limited	4,43,173.00	-	-	-	-	4,43,173.00
Vinayak TMT Bars Pvt. Ltd.	7,09,971.00	-	-	-	-	7,09,971.00
Vishal Ispat	15,41,715.00	-	-	-	-	15,41,715.00
JBM Industries Ltd.	7,36,863.00	-	-	-	-	7,36,863.00
LIPPMANN - MILWAUKEE	25,48,044.02	-	-	-	-	25,48,044.02
Metso India Private Limited	5,30,818.00	-	-	-	-	5,30,818.00
Metso Outotec Brasil Industria	20,98,569.00	-	-	-	-	20,98,569.00
Metso Outotec Finland Oy	12,32,659.95	-	-	-	-	12,32,659.95
Metso Outotec France SAS	75,05,619.00	-	-	-	-	75,05,619.00
Metso Outotec India Private Limited	77,50,526.00	-	-	-	-	77,50,526.00
Propel Industries Pvt Ltd.	1,96,87,036.20	-	-	-	-	1,96,87,036.20
A.V. Forging	97,62,503.00	-	-	-	-	97,62,503.00
Auto International	1,89,27,149.54	-	-	-	-	1,89,27,149.54
D.R.Industries	7,73,938.00	-	-	-	-	7,73,938.00
Devasya Metallics Pvt Ltd.	32,55,379.00	-	-	-	-	32,55,379.00
Devasya Metallics Pvt. Limited(Unit-II)	6,38,679.00	-	-	-	-	6,38,679.00
Emmbros Autocomp Ltd. (Unit Emmpower)	62,967.99	-	-	-	-	62,967.99
Farmparts Company	30,67,186.00	-	-	-	-	30,67,186.00
Flash Electronics (India) Pvt.Ltd.	7,63,546.00	-	-	-	-	7,63,546.00
Frontier Springs Ltd.	-	4,797.00	-	-	-	4,797.00
Him Tekno Forge Ltd.	1,77,45,169.40	-	-	-	-	1,77,45,169.40
Jai Parvati Forge Ltd.	2,40,67,295.00	-	-	-	-	2,40,67,295.00
Micro Seamless	10,15,526.44	-	-	-	-	10,15,526.44
Micro Turner	4,37,332.33	-	-	-	-	4,37,332.33
N.S Enterprises	7,99,692.00	-	-	-	-	7,99,692.00
Parveen Industries Pvt.Ltd.	72,43,401.00	-	-	-	-	72,43,401.00
R.B. Gears Pvt Ltd	15,99,532.50	-	-	-	-	15,99,532.50
R.B.Forgings Pvt Ltd	3,87,07,976.14	-	-	-	-	3,87,07,976.14
Raja Gears Pvt. Ltd.	32,55,325.00	-	-	-	-	32,55,325.00
Rana Enterprises	8,94,341.00	-	-	-	-	8,94,341.00
Raunaq EPC International Limited	81,96,359.00	-	-	-	-	81,96,359.00
S.R.Engineering Works	2,84,861.00	-	-	-	-	2,84,861.00
Sharp Engineers	1,89,04,838.00	-	-	-	-	1,89,04,838.00
Steel Services	7,24,450.75	-	-	-	-	7,24,450.75
Sunil Forging & Steel Industries	75,02,697.00	-	-	-	-	75,02,697.00
Tajani Metal And Alloys	1,93,99,290.00	-	-	-	-	1,93,99,290.00
Vedant Automotive	39,79,261.00	-	-	-	-	39,79,261.00
<b>Total</b>	<b>45,35,77,958.13</b>	<b>7,14,975.94</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,42,92,934.07</b>





BEHARI LAL ISPAT PRIVATE LIMITED

LIST OF SECURED LOANS AS ON  
31st March 2022

Particulars	Rs.	P.
CASH CREDIT LIMITS		
I.HDFC Bank Limited-CASH CREDIT LIMIT	5,85,43,670.98	
Total Rs.	5,85,43,670.98	



# BEHARI LAL ISPAT PRIVATE LIMITED

## LIST OF ADVANCE FROM CUSTOMERS AS ON 31st March 2022

Particulars	Rs.	P.
Avtar Steel Limited	1,04,501.00	
Bhramari Steels Pvt. Ltd.	1,35,841.00	
Chanderpur Works Pvt.Ltd.	97,760.00	
D M Engineers	39,45,167.00	
Dauji Ispat Private Limited	5,00,000.00	
Gallant Metal Limited	7,79,400.00	
Galwalia Ispat Udyog Pvt. Ltd.	2,87,502.00	
Goenka Steels P Ltd	3,75,300.00	
Hicon Auto Industries	21,235.00	
Incredible Industries Ltd	6,90,449.00	
Ishwar Ispat Industries Pvt Ltd	1,00,000.00	
Jagdamba Steel Pvt Ltd	1,62,240.00	
Kakda Rolling Mills	11,000.00	
Kamathgiri Steel Pvt. Ltd.	21,75,480.00	
Kashmir Ispat	5,00,000.00	
Kumar Steelways Private Limited	1,64,002.00	
Laxmiroop Pvt. Ltd.	68,878.00	
Lodhia Steel Industries Limited-Dar	21,51,386.94	
Maa Mahamaya Alloys (P) Ltd.	2,00,000.00	
Maha Gauri Strips Pvt. Ltd.	41,638.00	
Maithan Steel & Power Ltd.	13,59,830.00	
Memora India Pvt. Ltd.	13,31,900.00	
P P Rolling Mills Mfg Co Pvt Limited	9,64,195.00	
PRECITURN ENGINEERING PVT.LTD.	4,31,172.00	
Premier Bars Ltd.	4,98,527.00	
Pulkit Metals Pvt Ltd	2,65,980.00	
Ranmak Works Pvt. Ltd.	5,00,000.00	
Recall Alloys	14,45,521.00	
Sarthak Ispat Pvt Ltd	44,226.00	
SATGURU METALS POWER PVT LTD	1,31,625.00	
Shree Parasnath Re Rolling Mills Ltd.	8,28,321.00	
Singhal Enterprises Pvt Ltd	2,60,304.00	
Steel Exchange India Ltd.	4,32,000.00	
SURYAKAVACH VENTURES PVT LTD	1,85,194.60	
The Progressive Enterprises (India)	12,58,868.00	
UGI Engineering Works Pvt. Ltd.	2,92,680.00	
Ujaval Alloys	9,90,914.00	
Valley Iron And Steel Co.	2,55,000.00	
Viraj Profiles Limited	6,96,117.50	
<b>Total Rs.</b>	<b>2,46,84,155.04</b>	





**BEHARI LAL ISPAT PRIVATE LIMITED**

**LIST OF ADVANCE TO SUPPLIERS AS ON  
31st March 2022**

<b>Particulars</b>	<b>Rs.</b>	<b>P.</b>
Evapo Tech Technical Service & Consultants	5,00,000.00	
Fairdeal Corporate Enterprises.	58,400.00	
Gitansh Motors Pvt Ltd	1,00,000.00	
Global Steel Tree	46,715.46	
Good Luck Industries(A-51)	43,584.00	
Indian Agro & Allied Industries	25,00,000.00	
Indo Farm Equipments Ltd.	3,09,188.00	
Mjunction Services Limited	39,669.00	
Spectro Analytical Instruments Gmbh	27,52,200.00	
Vinayak Enterprises	8,11,200.00	
<b>Total Rs.</b>	<b>71,60,956.46</b>	



List Of Advances Recoverable In Cash Or In Kind For The Value To Be Received	Year ended March 31, 2022	List Of Advances Recoverable In Cash Or In Kind For The Value To Be Received	Year ended March 31, 2021
Intt. Accrued On FDR	27,600.00	Brickwork Ratings India Private Limited	35,360.00
BSI Group India Pvt. Ltd.	46,408.00	Dayal Ferro Alloys	34,06,910.00
I R Technology Service Private Limited	2,34,000.00	Electrotherm (India) Limited	1,01,177.00
TDS Receivable	16,253.00	Fairdeal Agencies	1,24,650.00
TUV Rheinland (India) Pvt. Limited	50,000.00	G.D Machinery Ltd.	22,00,200.00
Ultra Tech Cement Limited	1,17,662.00	Good Luck India Limited	2,90,660.00
Indian Oil Corporation Limited	32,623.00	Graphite India Ltd.	9,38,100.00
		Indian Oil Corporation Limited	199.00
		Invent Infotech Pvt. Ltd.	50,000.00
		Liberty Metal & Machines Pvt. Ltd.	41,00,000.00
		Mjunction Services Limited	35,539.00
		Steel Strips Wheels Ltd.	7,09,847.75
		Web Indya	2,687.00
		Goods In Transit	34,76,893.00
		Gateway Rail Freight Ltd	8,395.00
		Hind Terminal Private Limited	2,326.00
		Indian Oil Corporation Limited-Nabha	32,424.00
		Innovative B2B Logistics Solutions P Ltd	6,535.00
		Intt. Accrued On FDR	25,600.00
		New BSE Testing Instruments	12,744.00
		Overseas Warehousing Pvt Ltd	8,346.00
		Pristine Mega Logistics Park Pvt.Ltd.	25,603.00
		Salary	3,000.00
		Studio Darpan	7,627.00
	<b>5,24,546.00</b>		<b>1,56,04,822.75</b>

List Of Prepaid Expenses	Year ended March 31, 2022	List Of Prepaid Expenses	Year ended March 31, 2021
Prepaid Expenses	17,33,066.00	Prepaid Expenses	18,28,804.00
<b>Total</b>	<b>17,33,066.00</b>	<b>Total</b>	<b>18,28,804.00</b>

List Of Preliminary Expenses	Year ended March 31, 2022	List Of Preliminary Expenses	Year ended March 31, 2021
Opening Balance/Addition	54,750.00		1,20,000.00
Written off during the year	(54,750.00)		(65,250.00)
<b>Total</b>	<b>-</b>	<b>Total</b>	<b>54,750.00</b>





**BEHARI LAL ISPAT PRIVATE LIMITED**

**LIST OF LOANS & ADVANCES AS ON**

**31st March 2022**

**(A) Security Deposits**

<b>Particulars</b>	<b>Rs.</b>	<b>P.</b>
Security (Telephone)		3,999.00
Security (Arjun Elecrods)		87,500.00
Security (PSPCL) (4000KW)		2,02,15,811.00
Security with Singh Gas Service		40,800.00
IRM Energy Private Limited		6,19,700.00
Security Deposits (Against Import)		1,40,000.00
Security (PSPCL) (66KV)		2,25,000.00
Security (PSPCL) Temp. Connection		6,550.00
Gem Caution Money		5,000.00
Rarelogics Infotech Pvt. Ltd.		44,160.00
<b>Total Rs.</b>		<b>2,13,88,520.00</b>

**LIST OF UNSECURED LOAN AS ON**

**31st March 2022**

<b>Particulars</b>	<b>Rs.</b>	<b>P.</b>
Ivansh Garg		1,15,215.00
Keshwa Nand Goyal & Sons (Huf)		54,44,417.00
Sh Atul Kumar Goyal		7,56,187.00
Sh Dinesh Garg		12,73,539.89
Sh Dinesh Garg (HUF)		74,22,631.00
Sh Lovlish Garg		29,34,726.48
Sh Parkash Chand Garg		1,32,59,680.00
Sh Parkash Chand Garg (HUF)		1,41,00,931.00
Sh Rajesh Garg		8,44,557.00
Sh Rajesh Garg (HUF)		90,86,612.00
Sh Aakarsh Goyal		38,28,550.00
Sh Bhuvnesh Garg		40,90,789.00
Sh Kanav Garg		1,82,99,254.00
Sh Lovlish Garg (Huf)		28,11,712.00
Sh Sandeep Goyal		1,12,47,787.00
Sh Sandeep Goyal (HUF)		32,62,963.00
Smt Shalini Goyal		3,65,877.00
Smt Sheena Mundeja Goyal		53,16,616.00
Smt Yogita Garg		21,13,557.00
Smt Akanksha Goyal		68,00,532.00
Smt Anju Garg		82,50,606.00
Smt Bhanu Garg		1,21,29,183.00
Smt Pratibha Goyal		11,51,557.00
<b>Total Rs.</b>		<b>13,49,07,479.37</b>



# BEHARI LAL ISPAT PRIVATE LIMITED

CIN: U27109PB1995PTC016490

## SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS AS AT MARCH 31, 2022

### 1 CORPORATE INFORMATION

Behari Lal Ispat Private Limited(The Company) is a Private Company Incorporated under the provisions of the Companies Act, 1956 on Dated 23rd May 1995. The Company is engaged in manufacturing of STEEL INGOT(ALLOY & NON-ALLOY), STEEL CASTINGS, METAL ROLLS.

### 2 SIGNIFICANT ACCOUNTING POLICIES

#### A. BASIS OF ACCOUNTING

The financial statements are prepared on an accrual basis under the historical cost convention on the accrual basis of the accounting and in accordance with accounting principles generally accepted in India and comply with standards notified by the Central Government of India notified under Section 133 of the Companies Act, 2013 and the relevant provisions thereof.

#### B. INVENTORIES

Inventories are valued at the lower of Cost and net realizable value. Cost includes cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. The method of determination of cost of various categories of inventories are as follows:

i) In case of Raw Material on FIFO basis plus direct expenses excluding Goods & Service Tax. ii) In case of Finished Goods at Raw Material Cost plus conversion Cost and other overheads incurred to bring the goods to the present location excluding Goods & Service Tax. (iii) In case of Stores and Spares at cost plus direct expenses excluding GST. (iv) Runner & Risers has been valued at Net realizable value excluding GST.

#### C. PROPERTY, PLANT & EQUIPMENTS

Property, Plant & equipments are stated at cost net of CENVAT/GST less accumulated Depreciation. Cost includes all expenses incurred to bring the assets to its present condition & location, installation and expenditure on construction and pre-operative expenses, wherever applicable.

#### D. DEPRECIATION

a) Depreciation on Property, Plant & equipments is provided over the useful lives of assets, which is as stated in Schedule II of Companies Act 2013 or based on technical estimate made by

b) Depreciation on Addition to Property, Plant & Equipments is provided on pro rata basis for the period of use as the method and rates and in the manner prescribed in Schedule II of the Companies Act, 2013.

#### E. REVENUE RECOGNITION

a) Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer. Sales include excise duty but exclude sales tax, value added tax and goods & service tax.

b) Interest is recognized using the time proportionate method and accounted for on accrual basis.

c) Insurance Claims are accounted on lodgement of claim. The Insurance expenses are charged on paid Basis as decided by management

#### F. RETIREMENT BENEFITS

##### a) Provident Fund;

The retirement benefits in the form of provident fund whether pursuant with law or otherwise is accounted on accrual basis and charged to the profit and loss account.

##### b) Gratuity

The retirement benefits in the form of Gratuity scheme have been provided for the year ended as on 31st March 2021 on an accrual basis and actual amount is charged to the statement of profit and loss of the year.

#### G. USE OF ESTIMATES

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period.

Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

#### H. FOREIGN CURRENCY TRANSACTIONS

Transactions in Foreign Currency are recorded at the exchange rates prevailing on the date of transactions. The current assets and current liabilities are converted at the exchange rate prevailing at the last date of the accounting year. The resultant gains/losses are recognised in the statement of profit and loss relating to current assets and current liabilities. Premium in respect of forward contracts is accounted over period of contract. This is in accordance with the Revised AS-11.

The company adjusts the foreign exchange Difference on amounts borrowed for acquisition of fixed assets, to administration expenses which is in compliance with companies (AS- Rules 2006, AS-11).

#### I. BORROWING COSTS

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to the revenue.

#### J. TAXES ON INCOME

Provision for current year income tax is made on the basis of the assessable income at the tax rate applicable to the relevant assessment year. Provision is made for deferred tax for all timing differences arising between taxable incomes and accounting income at currently enacted or substantially enacted tax rates. Deferred tax assets are recognized, only if there is reasonable certainty that they will be realized and are reviewed for the appropriation of their respective carrying values at each balance sheet date.





## K. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Provision for taxation is made as per the provisions of Income Tax Act, 1961.

## L. IMPAIRMENT OF ASSETS

As at 31st March, 2022 the company has reviewed the future earnings of its Cash Generating Limit in accordance with the Accounting Standard-20 'Impairment of Fixed Assets' issued by The Institute of Chartered Accountants of India. As the carrying amount of assets do not exceed the future recoverable amount consequently no adjustment is considered necessary.

## 2 NOTES TO ACCOUNTS

### 1 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

#### 1.Provisions;

a) Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

#### 2.Contingent Liabilities;

Contingent liabilities are not recognized but are disclosed in the notes ;

A. On account of Letter of credit issued by bank outstanding as at 31st March 2022 is Rs.-NIL- (Previous Year Nil)

B. Claim against the Company not acknowledge as debts, amounts to Rs. -NIL-(Previous Year -Nil-)

C. Estimated amount of contracts remaining to be executed on capital accounts and not provided for Rs.-NIL- (Previous Year Rs.-Nil-)

D. Other Money for which the company is contingently liable is Rs.19,90,370/- (Previous Year Rs.19,90,370)

#### 3.Contingent Assets;

Contingent Assets are neither recognized nor disclosed in the financial statements.

## 2 TREATMENT OF EXCISE DUTY AND GOODS & SERVICE TAX

a) CENVAT Credit of Excise duty, Service tax and education cess paid on inputs and capital goods is accounted for by reducing the purchase/service cost of the related inputs or the capital assets as the case may be, if any.

b) Excise Duty on Sales for the year has been disclosed as reduction from the turnover, if any.

c) Excise Duty has been accounted for on the basis of payment made in respect of goods cleared.

d) The Purchases/Sales is accounted for on net of Goods & Service Tax.

## 3 VALUE OF IMPORTED AND INDIGENOUS RAW MATERIALS, CHEMICALS AND STORES & SPARES CONSUMED:

a) Raw Material	%	31.03.2022 (Rs.)	%	31.03.2021 (Rs.)
Imported	3.25	5,43,78,042.90	2.49	4,76,65,309.30
Indigenous	96.75	1,61,84,86,758.00	97.51	1,86,86,23,775.12
<b>Total Rs.</b>	<b>100.00</b>	<b>1,67,28,64,800.90</b>	<b>100.00</b>	<b>1,91,62,89,084.42</b>

b) Consumables, Stores & Spares	%		%	
Imported				
Indigenous	100.00	18,74,73,637.50	100.00	14,87,97,410.00
<b>Total Rs.</b>	<b>100.00</b>	<b>18,74,73,637.50</b>	<b>100.00</b>	<b>14,87,97,410.00</b>

## 4 VALUE OF IMPORTS ON CIF BASIS

	31.03.2022 (Rs.)	31.03.2021 (Rs.)
Raw Materials(HMS)	1,21,13,529.63	2,84,60,303.30
Components, Stores & Spares		
Capital Goods	1,19,05,599.00	1,01,03,735.60

## 5 EXPENDITURE IN FOREIGN CURRENCY (Subject to withholding of tax where applicable)

	31.03.2022 (Rs.)	31.03.2021 (Rs.)
Raw Material	1,21,13,529.63	2,84,60,303.30
Components, Stores & Spares		
Capital Goods	1,19,05,599.00	1,01,03,735.60

## 6 DIVIDEND REMITTED IN FOREIGN CURRENCY

	31.03.2022 (Rs.)	31.03.2021 (Rs.)
In Rupees	NIL	NIL

## 7 PAYMENT TO AUDITORS

	31.03.2022 (Rs.)	31.03.2021 (Rs.)
Audit Fee	20000.00	15000.00
Tax Audit Fee	10000.00	10000.00
	<b>30000.00</b>	<b>25000.00</b>

## 8 EARNING IN FOREIGN CURRENCY

	31.03.2022 (Rs.)	31.03.2021 (Rs.)
In Rupees	5,46,32,672.26	4,08,40,633.66

## 9 RELATED PARTY DISCLOSURES - AS IDENTIFIED BY THE MANAGEMENT AND RELIED UPON BY THE AUDITORS

- Disclosure as per AS -18 (as certified by the management) are as follows:

a) (i) Key Management Personnel

Sh.Parkash Chand Garg  
Sh.Dinesh Garg  
Sh.Lovlish Garg

(ii) Relatives of Key Management Personnel

1. Anju Garg	6. Bhuvnesh Garg	11. Sandeep Goyal	16. Lovlish Garg HUF	21. Shalini Goyal
2. Pushpa Goyal	7. Parkash Chand Garg	12. Pratibha Goyal	17. Kanav Garg	22. Aakanksha Garg
3. Yogita Garg	8. Parkash Chand Garg HUF	13. Ridhisha Garg	18. Ivansh Garg	23. Atul Goyal
4. Lovlish Garg	9. Anil Gupta	14. Anil Gupta HUF	19. Keshwa Nand Goyal & Sons HUF	
5. Rajesh Garg	10. Akarsh Goyal	15. Bhanu Garg	20. Sandeep Goyal HUF	

(iii) List of Concerns of Key Management Personnels

M/s Belco Ispat & Alloys

M/s BLC Metal Pvt.Ltd.

M/s Parkash Multimetals Pvt.Ltd.

M/s B L Ispat & Alloys

b) (i) Transactions with related parties:

Particulars	Key Management	Relatives of Key Management Personnel	Concerns of Key Management Personnel
Interest Paid	28,94,473.00	1,45,85,530.00	19,96,898.00
Directors Remuneration/Salary	1,44,00,000.00	81,80,000.00	-
Purchases	-	-	64,71,175.00
Freight	-	-	13,53,829.00
Rent	-	26,70,000.00	-
Sales	-	-	9,89,15,165.00
Loans Taken/Accepted	17,69,10,000.00	14,58,73,500.00	16,28,50,000.00
Loans Repaid	21,94,45,000.00	22,44,96,268.00	16,28,50,000.00

10 EARNINGS PER SHARE

Net Profit after tax for the year has been used as the numerator and number of equity shares has been used as denominator for calculating the basic and diluted earnings per share.

	31.03.2022 (Rs.)	31.03.2021 (Rs.)
Face Value Per Share	10.00	10.00
Net Profit After Tax	21,91,80,458.85	16,70,01,842.39
Number of Shares	4000000	4000000
Earnings Per Share	54.80	41.75

11 TAXATION

a) Current tax is determined on the profit for the year in accordance with the provisions of the Income tax Act, 1961.

b) Deferred tax is calculated at the rates and laws that have been enacted or substantively enacted as of the Balance Sheet date and is recognized on timing difference that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, Subject to consideration of prudence, are recognized and carried forward only to the extent that they can be realized.

12 DEFERRED TAX ASSET/LIABILITY

Particulars	31.03.2022 (Rs.)	31.03.2021 (Rs.)
Deferred tax Liability(Net) as at	39,07,958.00	34,72,058.00
Depreciation as per Income Tax Act, 1961	3,51,34,484.00	2,71,03,788.00
Depreciation as per Companies Act, 2013	3,15,19,076.00	2,51,22,366.00
Provision for Deferred Tax @ 22%	36,15,408.00	19,81,422.00
Deferred tax Liability(Net) as at	47,03,358.00	39,07,958.00





### 13 CURRENT ASSETS, LOANS & ADVANCES

In the Opinion of the Board, Current Assets, Loans & Advances are approximately of the value stated, if realized in the ordinary course of business.

### 14 ADDITIONAL INFORMATION;

#### Particulars

##### A. Particular in respect of Actual Production

PRODUCTION	31.03.2022 (Rs.) Qty. in MT	31.03.2021 (Rs.) Qty. in MT
Steel Ingot (Non-Alloys)	3969.550	1177.710
Runner & Risers/Turning & Boaring	733.345	455.975
Steel Ingot (Alloys)	18387.260	12600.820
Rough Rolls	13020.520	10469.125
Steel Castings	5590.690	3443.110

##### B. Particulars in respect of Sales & Stocks

SALES	31.03.2022	31.03.2022	31.03.2021	31.03.2021
Steel Ingots	3674.395	19,45,44,738.00	5440.900	20,49,82,759.00
Metal Rolls	7485.770	86,78,12,153.00	6054.777	57,81,88,030.00
Steel Casting	2944.650	39,43,11,245.00	1,598.758	17,56,67,414.00
Rough Rolls	-	-	9.810	5,54,265.00
Flat Bar	3794.640	20,94,30,609.00	7,017.595	30,70,21,660.00
Round/Square	23751.695	1,43,99,09,434.50	14,462.963	65,33,00,853.00
Raw Material(Iron & Steel Scrap)	2596.910	9,64,07,975.00	7763.970	24,62,09,790.00
C. I. Moulds & Consumables	-	1,31,20,150.00	-	1,50,76,072.00

##### C. Stock of Raw Material, Finished/Semi-Finished Goods

Steel Ingot(Alloy & Non Alloy)	291.049	1,66,07,649.00	342.674	1,36,55,681.00
Runner & Risers	2.120	1,13,604.00	2.710	86,888.00
Metal Rolls	484.550	4,10,41,385.00	495.115	2,88,44,410.00
Steel Casting	565.114	4,23,07,260.00	389.232	2,60,34,561.00
Rough Rolls	427.752	3,15,63,820.00	574.966	2,77,15,086.00
Flat Bar	88.415	489,5565.000	60.350	26,37,239.00
Raw Material	3840.582	19,62,28,292.00	4,134.791	14,76,26,489.70
Round/Square	195.122	12020956.000	502.491	2,17,03,444.00
Job Work (Rolls/Casting/Ingot)	373.355	2,74,38,565.00	928.986	3,94,86,079.00
Traded Goods(Iron & Steel)	42.705	45,65,935.00	61.346	28,29,557.00

##### D. Particulars of Raw Material Consumed

Iron & Steel Scrap and Ferro Alloys *	44182.473	1,67,28,64,800.90	30487.000	1,91,62,89,084.42
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\*Note: The cost of Raw Material Consumed includes Sale of Raw Material cost.

### 15 GRATUITY

The retirement benefits in the form of Gratuity scheme have been provided for the year ended as on 31st March 2021 on an accrual basis and actual amount is charged to the statement of profit and loss of the year.

### 16 CSR EXPENDITURE

#### Opening Balance

31.03.2022 (INR)

31.03.2021 (INR)

41,70,694.00

29,93,588.00

a) Gross amount required to be spent by the company during the year

31,01,181.00

19,14,799.00

b) Amount Spent during the year

31.03.2022 (INR)

31.03.2021 (INR)

i. Construction / acquisition of any asset

ii On purposes other than i above

Unspent Closing Balance

Spent	31.03.2022 (INR)	31.03.2021 (INR)
-	-	-
4237149.00	42,37,149.00	7,37,693.00
	30,34,726.00	41,70,694.00

Expenditure related to Corporate Social responsibility is as per Section 135 of The Companies Act 2013 read with Schedule VIII thereof.

### 17 SEGMENT REPORTING

The Company Operates in only one business segment which is reporting segment in accordance with the requirement of AS-17 on Segment reporting issued by The Institute of Chartered Accountants of India.

### 18 CASH FLOW STATEMENT

The Cash Flow statement has been prepared in accordance with the Accounting Standard AS-3 on "Cash Flows Statements" issued by The Companies (Accounting Standard Rules, 2014)

### 19 Accounting policies not specifically referred to above are consistent with Generally Accepted Accounting Practices (GAAP).

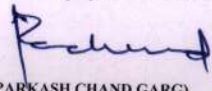


## 20 PREVIOUS YEAR FIGURES

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

## 17 ADDITIONAL REGULATORY INFORMATION

- i) The Company do not have any immovable property for which the title dee to be held not in name of company. The company is the leasee and the lease agreement are duly executed in the name of the company.
- ii) The company do not having any benami proerty, where any proceedings having been initiated or pending against the company for holding any benami property.
- iii) The company do not have any transaction with struck off companies.
- iv) The company do not have any charge or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (v) The Company have not advanced or loaned or invested funds to ay other person(s) or entity, including foreign entities(Intermediaries) with the understanding that the intermediary shall
- a. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company(Ultimate beneficiaries) or
  - b. Provide nay guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (vi) The Company have not loaned or invested funds to ay other person(s) or entity, including foreign entities(Funding party) with the understanding (whether recorder in wrting or otherwise) that the company shall
- a. 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)
  - b. Provide nay guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (vii) The Company have not any such trannsaction which is not recorded in the books of accounts ,that has been surrendered or dislosed as income during the hearing in tax assessments under the income Tax Act,1961(such as ,search or survey or any other relavant provisions of the income tax act 1961)
- vii The company have not traded or invested in crypto currency or virtual currency during the year.

  
(PARKASH CHAND GARG)  
DIRECTOR  
DIN - 00215024

  
(DINESH GARG)  
DIRECTOR  
DIN - 00215117

  
FOR BANSAL, JIWAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

(JIWAN BANSAL)  
PROP.





**BEHARI LAL ISPAT PRIVATE LIMITED**

PARTICULARS REQUIRED AS PER NOTIFICATION NO.GSR (E) (ENO.3/24/94-C1v) DATED 15-05-1995 ISSUED BY THE DEPARTMENT OF COMPANY AFFAIRS, MINISTRY OF LAW AND JUSTICE AND COMPANY AFFAIRS.

**Balance Sheet abstract and company's general business profile:****(A) Registration Details:**

-Registration No.	U27109PB1995PTC016490
-State Code	16
-Balance Sheet Date	As at March 31, 2022

**(B) Capital Raised during the year****(Rs.in Thousand)**

-Public Issue	-Nil-
-Right Issue	-Nil-
-Bonus Issue	-Nil-
-Private Placement	-Nil-

**(C) Position of mobilization & development of funds:**

-Total Liabilities	12,23,377
-Total Assets	12,23,377

**Sources of Funds****(Rs.in Thousand)**

Equity share capital	40000
Other equity	709352
Non-current liabilities	139611
Current liabilities	334414

**Application of Funds**Non-Current Assets

Property, Plant & equipment	253489
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Current Assets

Inventories	422077
Financial assets	459635
Other Current Assets	88177

**(D) Performance of Company**

-Turnover	3465007
-Total expenditure	3210118
-Profit/loss before tax	296381
-Earning per share	54.80
-Dividend rate (in %)	-Nil-

**(E) Generic names of three principal products/service of company (as monetary terms)**

-Item code	72061090, 73259999, 84553000
-Products Description	-Iron & Steel Products(Steel Ingot, Steel Casting & Metal Rolls)

**For and on behalf of the board of directors**

**(PARKASH CHAND GARG)**  
**DIRECTOR**  
**DIN - 00215024**



**(DINESH GARG)**  
**DIRECTOR**  
**DIN - 00215117**

05/09/2022

# BEHARI LAL ISPAT PRIVATE LIMITED

CIN:U27109PB1995PTC016490  
Cash Flow Statement

( All amounts in lakhs, unless otherwise stated )

	31/03/2022		31/03/2021	
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit Before Tax & Extraordinary items		2,963.81		2,233.95
Adjustments for:				
Depreciation And Amortization Expense	315.74		251.88	
Interest Paid	306.34		301.62	
Interest Received	(14.59)		(14.59)	
(Profit)/Loss on Sale of Fixed Assets	-		(2.34)	
Other Non Operating Income	(400.33)	207.16	(28.87)	507.70
<b>Operating Profit before Working Capital Changes</b>		<b>3,170.97</b>		<b>2,741.65</b>
Adjustments for:				
Decrease/(Increase) in Receivables	459.49		(1,830.18)	
Decrease/(Increase) in Inventories	(716.54)		(642.01)	
Decrease/(Increase) in Short Term Loans & Advances	-		(352.21)	
Decrease/(Increase) in Other Current Assets	(165.77)		(10.14)	
Increase/(Decrease) in Payables	(497.85)		520.55	
Increase/(Decrease) in Other Current Liabilities	185.06	(735.61)	118.64	(2,195.35)
<b>Cash generated from operations</b>		<b>2,435.36</b>		<b>546.30</b>
Income Tax paid		(560.16)		(559.57)
<b>Net Cash flow from Operating activities</b>		<b>1,875.20</b>		<b>(13.27)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Fixed Assets & Capital Work In Prog.	(715.02)		(662.76)	
Sale of Fixed Assets	-		5.73	
(Increase)/Decrease in Long Term Loans & Advances	(3.11)		(6.20)	
(Increase)/Decrease in Other Non Current Assets	-		-	
Interest Received	14.59		14.59	
Other Non Operating Income	400.33		28.87	
<b>Net Cash flow from Investing activities</b>		<b>(303.21)</b>		<b>(619.78)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>				
Increase/(Decrease) in Short term Borrowings-(Secured Loans)	(225.62)		236.48	
Increase/(Decrease) in Share Capital	-		-	
Increase/(Decrease) in Share Application Money	-		-	
Increase/(Decrease) in Share Premium	-		-	
Increase/(Decrease) in Long term Borrowings-(Secured Loans)	-		-	
Increase/(Decrease) in Long term Borrowings-(Un-Secured Loans)	(1,054.26)		672.56	
Interest Paid	(306.34)		(301.62)	
<b>Net Cash flow from financing activities</b>		<b>(1,586.22)</b>		<b>607.42</b>
Net increase/(Decrease) in Cash & Cash Equivalents		(14.23)		(25.63)
Opening Balance of Cash and Cash equivalents		67.64		93.28
Closing Balance of Cash and Cash equivalents		53.42		67.64

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE  
REPORT OF EVEN DATE.  
FOR BANSAL JIWAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

(PARKASH CHAND GARG)  
DIRECTOR  
DIN - 00215024

(DINESH GARG)  
DIRECTOR  
DIN - 00215117

JIWAN BANSAL-FCA, PROP.)  
M.No.094171 FRN: 034320N

05/09/2022