

NOTICE

NOTICE IS HEREBY GIVEN THAT THE ANNUAL GENERAL MEETING OF UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED WILL BE HELD ON STATUDAY, 30TH SEPTEMBER, 2023 AT 12.00 P M AT THE REGISTERED OFFICE OF THE COMPANY AT E-263, ALPHA-1, GAUTAM BUDDHA NAGAR, GREATER NOIDA, UTTAR PRADESH, - 201308 TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Balance Sheet as at 31st March, 2023 and the Statement of Profit & Loss Account for the year ended on that date and the report of the Auditors and Directors thereon.
2. To fix the remuneration of M/s Avkash Sharma and Co. Chartered Accountants, (FRN: 0007361C) the Statutory Auditors of the company for the financial year 2023-24.

**On Behalf of Board of Directors
For Universal Contractors and Engineers Private Limited**



Name: Mr. Ashok Kumar Sharma

Designation: Director

DIN: 02600926

Date: - 31.08.2023

Place: - Greater Noida



NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING (THE "MEETING") IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIM AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING THE PROXY SHOULD, HOWEVER, BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN FORTY-EIGHT HOURS BEFORE THE COMMENCEMENT OF THE MEETING.
2. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the

Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

3. Members / proxies should bring the Attendance Slip duly filled in for attending the meeting. The form of attendance slip and proxy form are attached at the end of the Annual Report.
4. Corporate members intending to send their authorized representative(s) to attend the meeting or vote are requested to send to the Company, a certified copy of the Board Resolution authorizing their representative(s) to attend and vote on their behalf at the Meeting.
5. Shareholders desiring any information as regards the accounts are requested to write to the Company at an early date so as to enable the management to keep the information ready at the meeting.
6. Relevant documents referred to in the accompanying Notice and the Statement are open for inspection by the members at the Registered Office of the Company on all working days during business hours up to the date of the Meeting.
7. A roadmap showing directions to reach the venue of the AGM is given at the end of this Report.



ATTENDANCE SLIP

I/We.....R/o..... hereby record my/our presence at the Annual General Meeting of the Company on Saturday, 30th Day of September, 2023 at 12:00 P.M. at the registered office of the Company situated at E-263, Alpha-1, Gautam Buddha Nagar, Greater Noida, Uttar Pradesh, - 201308

Signature of shareholder(s)/proxy

Note:

1. Please fill this attendance slip and hand it over at the entrance of the hall.
2. Please complete the Folio / DP ID-Client ID No. and name, sign this Attendance Slip and hand it over at the Attendance Verification Counter at the ENTRANCE OF THE MEETING HALL.
3. Physical copy of the Annual Report for FY 2022-2023 and Notice of the Annual General Meeting along with Attendance Slip and Proxy Form is sent in the permitted mode(s) to all members whose email is not registered or have requested for a hard copy.



FORM MGT-11
PROXY FORM

[Pursuant to Section 105(6) of Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

THE ANNUAL GENERAL MEETING, Saturday, 30th Day of September, 2023

Name of the member(s)	:
Registered Address	:
E-mail id	:
Folio/DP ID-Client ID	:

I/We being the member(s) ofshares of the above named Company, hereby appoint:

1. Name:Address:
E-mail ID: Signature: or failing him/her.
2. Name:Address:
E-mail ID: Signature: or failing him/her.
3. Name:Address:
E-mail ID: Signature: or failing him/her.
4. Name:Address:
E-mail ID: Signature: or failing him/her.

As my /our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the Annual General Meeting of the Company to be held on Saturday, 30th Day of September, 2023 at 12:00 P.M. at registered office at at E-263, Alpha-1, Gautam Buddha Nagar, Greater Noida, Uttar Pradesh, - 201308 at any adjournment thereof in respect of such resolutions as are indicated below:



NO.	RESOLUTION	IN FAVOUR OF	AGAINST
	ORDINARY RESOLUTIONS		
1.	To receive, consider and adopt the Audited Balance Sheet of the Company as at 31stMarch, 2023 , the Profit & Loss Account for the year ended on that date together with the Report of the Directors and Auditors thereon.		
2.	To fix the remuneration of M/s Avkash Sharma and Co. Chartered Accountants, (FRN: 0007361C) the Statutory Auditors of the company for the financial year 2023-24.		

Signed thisday.....2023

.....

Signature of shareholder

.....

Signature of proxy holder

Affix
Revenue
Stamp of
Rs. 1/-

Note:

1. This form of Proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not later than 48 hours before the commencement of the meeting.
2. It is optional to indicate your preference. If you leave the for or against column blank against any or all resolutions, your proxy will be entitled to vote in the manner as he/she may deem appropriate.



Director's Report F. Y. 2022-23

To,

The Members of

UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED

Your Directors have pleasure in presenting their Annual Report with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended, 31st March, 2023.

1. FINANCIAL SUMMARY OR PERFORMANCE OF THE COMPANY

Particulars	Current Year(Rs.) 31.03.2023	Previous Year(Rs.) 31.03.2022
Gross turnover	12,13,82,57,900.53	1,24,31,69,007.64
Total Expenses	1,98,55,46,014.89	1,19,26,85,331.14
Profit/(Loss) before Tax	15,27,11,885.64	5,04,83,676.50
Less: Current tax	4,52,54,017.00	1,44,99,306.00
Less : Deferred Tax	1,83,363.00	-1,57,821.00
Net Profit	10,72,74,505.64	3,61,42,191.50

2. STATE OF COMPANY'S AFFAIRS

During the year under review, the total Income of the Company was Rs. 12,13,82,57,900.53 against Rs.1,24,31,69,007.64 in the previous year. The Company has earned a profit after tax of Rs. 10,72,74,505.64 compared to a profit of Rs 3,61,42,191.50 in the previous year. Your Directors are continuously looking for avenues for future growth of the Company.

3. TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013

During the Year company has proposed to carry an amount of Rs 10,72,74,505.64 to General Reserve Account.

4. DIVIDEND

Your Directors do not recommend any dividend for the year ended 31st March, 2023.



5. MATERIAL CHANGES BETWEEN THE DATE OF THE BOARD REPORT AND END OF FINANCIAL YEAR

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

6. DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES –

As on March 31, 2023, the Company does not have any subsidiary/joint venture/associate companies.

7. CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business of the company.

8. ANNUAL RETURN

The Extract of Annual Return as required under section 92(3) of the Companies Act, 2013 in Form MGT-9 is annexed herewith for your kind perusal and information. **(Annexure: 1)**

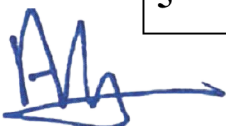
9. MEETINGS OF THE BOARD OF DIRECTORS

Company had following Directors on its Board during the year:

Name of Directors	DIN
Mr. ASHOK KUMAR SHARMA	02600926
Mrs. KIRAN SINGH	02600971
Mr. RAKESH KUMAR	02600994

There are 13 Board meetings of the Board of Directors were held during the Financial Year 2022-23:

SN	Date of Meeting	Board Strength	No. of Directors Present
1	30.06.2022	3	3
2	31.08.2022	3	3
3	15.10.2022	3	3
4	19.11.2022	3	3
5	12.12.2022	3	3



6	26.12.2022	3	3
7	28.12.2022	3	3
8	03.01.2023	3	3
9	01.02.2023	3	3
10	14.03.2023	3	3
11	22.03.2023	3	3
12	30.03.2023	3	3
13	31.03.2023	3	3

10. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis; and
- (e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

11. DECLARATION BY INDEPENDENT DIRECTORS

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

12. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE



OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178;

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

13. STATUTORY AUDITOR AND AUDITORS' REPORT

M/S AVKASH SHARMA AND CO., Chartered Accountants, have been Re- appointed as Statutory Auditors of the Company to hold office from the conclusion of Annual General Meeting held in the year 2019 until the conclusion of the Annual General Meeting to be held on 2024 of the Company, subject to ratification of the appointment by the Members at every subsequent Annual General Meeting, as per the provisions of Companies Act, 2013.

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor`s Report are self-explanatory.

14. LOANS, GUARANTEES AND INVESTMENTS

During the year company had not given any loans under Section 186 of companies Act, 2013.

15. RELATED PARTY TRANSACTIONS

All contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm`s length basis. During the year, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions.

16. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

17. CORPORATE SOCIAL RESPONSIBILITY:

Handwritten signature in blue ink, consisting of two lines of stylized, overlapping cursive script.

The brief outline of the Corporate Social Responsibility (CSR) Policy of the Company and the initiatives undertaken by the Company on CSR activities during the year are set out in Annexure – B of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014.

18. PARTICULARS OF EMPLOYEE:

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

19. FOREIGN EXCHANGE EARNINGS AND OUTGO

The Company does not make an earning but there were outgoing in foreign exchange during the financial year 2022-23.

20. RISK MANAGEMENT

Risks are events, situations or circumstances which may lead to negative consequences on the Company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise wide approach to Risk Management is being adopted by the Company and key risks will now be managed within a unitary framework. As a formal roll-out, all business divisions and corporate functions will embrace Risk Management Policy and Guidelines, and make use of these in their decision making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews.²² The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the Company's business systems and processes, such that our responses to risks remain current and dynamic.

21. INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weaknesses in the design or operation were observed.



22. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

During the year no significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

23. OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

In order to prevent sexual harassment of women at work place a new act The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 was introduced. Under the said Act, every company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at work place of any women employee.

Company has adopted a policy for prevention of Sexual Harassment of Women at workplace and has set up Committee for implementation of said policy. During the year Company has not received any complaint of harassment

24. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

The Company does not have any pending application or proceeding under the Insolvency and Bankruptcy Code, 2016

25. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF:

During the Financial Year 2022-23, the Company has not made any settlement with its bankers from which it has accepted any term loan.

26. ACKNOWLEDGEMENT

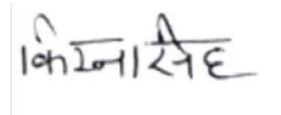
Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

**For and on behalf of Board of Directors
of Universal Contractors & Engineers Private Limited**

Date: 31/08/2023
Place: Greater Noida



ASHOK KUMAR SHARMA
Director
DIN- 02600926



KIRAN SINGH
Director
DIN- 02600971

**Form No. MGT-9
EXTRACT OF ANNUAL RETURN**

as on the financial year ended on **31st March, 2023**

of

UNIVERSAL CONTRACTORS & ENGINEERS PRIVATE LIMITED

[Pursuant to Section 92(1) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i) CIN : U45204DL2009PTC192560

ii) Registration Date: 24.07.2009

iii) Name of the Company: Universal Contractors & Engineers Private Limited

iv) Category / Sub-Category of the Company: Private company
Limited by shares
Company having share capital

v) Address of the Registered office and contact details: E-263, ALPHA-1, GAUTAM
BUDDHA NAGAR, GREATER
NOIDA, UTTAR PRADESH, -
201308
Telephone :
Email Id:
caavkashsharma@gmail.com

vi) Whether listed company : No

vii) Name, Address and contact details of Registrar & Transfer Agents (RTA), if any: NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Sl. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
1.	Construction	41001 41002 41003	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES - NA

S.NO	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% of shares held	Applicable Section
	N.A.				

VI. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

**(i) Category-wise Share Holding
Shareholding of Promoters**

	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/HUF	0	1,500,000	1,500,000	100	0	1,500,000	1,500,000	100	0
b) Central Govt	0	0	0	00	0	0	0	0	0
c) State Govt (s)	0	0	0	0	0	0	0	0	0
d) Bodies Corp.	0	0	0	0	0	0	0	0	0
e) Banks / FI	0	0	0	0	0	0	0	0	0
f) Any Other....	0	0	0	0	0	0	0	0	0
Sub-total (A) (1):-	0	1,500,000	1,500,000	100	0	1,500,000	1,500,000	100	0
(2) Foreign									
a) NRIs - Individuals	0	0	0	0	0	0	0	0	0
b) Other – Individuals	0	0	0	0	0	0	0	0	0
c) Bodies Corp.	0	0	0	0	0	0	0	0	0
d) Banks / FI	0	0	0	0	0	0	0	0	0
e) Any Other....	0	0	0	0	0	0	0	0	0
Sub-total (A) (2):-	0	0	0	0	0	0	0	0	0
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	0	1,500,000	1,500,000	100	0	1,500,000	1,500,000	100	0
1. Institutions									
a) Mutual Funds	0	0	0	0	0	0	0	0	0
b) Banks / FI	0	0	0	0	0	0	0	0	0

c) Central Govt	0	0	0	0		0	0	0	0
d) State Govt(s)	0	0	0	0	0	0	0	0	0
e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
f) Insurance Companies	0	0	0	0	0	0	0	0	0
g) FIIs	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
i) Others (specify)	0	0	0	0	0	0	0	0	0
Sub-total (B)(1):-	0	0	0	0	0	0	0	0	0
2. Non-Institutions									
a) Bodies Corp.									
i) Indian	0	0	0	0	0	0	0	0	0
ii) Overseas	0	0	0	0	0	0	0	0	0
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	0	0	0	0	0	0	0	0	0
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
Sub-total (B)(2):-	0	0	0	0	0	0	0	0	0
Total Public Shareholding (B)=(B)(1)+(B)(2)	0	0	0	0	0	0	0	0	0
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	0	1,500,000	1,500,000	100	0	1,500,000	1,500,000	100	0

S.No.	Shareholder's Name	Shareholding at the beginning of the year			Share holding at the end of the year			% change In share holding during the year
		No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
	As list attach							

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

S.No		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	At the beginning of the year				
2.	Date wise Increase / Decrease in Promoters Share holding during the Year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	As per list of shareholders			
	At the end of the year				

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs): There is no such shareholder beside Directors, Promoters of the company

Sl. No.	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of total shares of the	No. of shares	% of total shares of the

			company		company
	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
	At the End of the year (or on the date of separation, if Separated during the year)				

(v). Shareholding of Directors and Key Managerial Personnel:

SN	Name of Director and KMP	Shareholding at the beginning of the year		Date wise increase and decrease in shareholding of directors during the year	Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the company		No. of Shares	% of total Shares of the company
As list						

(vi) INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits		Total Indebtedness
Indebtedness at the beginning of the financial year (01/04/2017)					
i) Principal Amount	126623785.05	221319441.21	0		56,92,62,667.47
ii) Interest due but not paid	0	0	0		0
iii) Interest accrued but not due	0	0	0		0
Total (i+ii+iii)	126623785.05	221319441.21	0		56,92,62,667.47
Change in Indebtedness during the financial year					
Addition	0	0	0	0	0
Reduction	0		0		0

Net Change	0		0	0
Indebtedness at the end of the financial year(31/03/2018)				
i) Principal Amount	126623785.05	221319441.21	0	56,92,62,667.47
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	0	0	0
Total (i+ii+iii)	126623785.05	221319441.21	0	56,92,62,667.47

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

S.N	Particulars of Remuneration	Name of MD/WTD/Manager				Total Amount
		Mr. ASHOK KUMAR SHARMA		Mrs. KIRAN SINGH	Mr. RAKESH KUMAR	
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	1296000		630000	861000	14,451,000
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-	-
	(c) Profits in lieu of salary under	-	-	-	-	-
2.	Stock Option	-	-	-	-	-
3.	Sweat Equity	-	-	-	-	-
4.	. Commission - as % of profit - others, specify...	-	-	-	-	-
5.	Others, please specify	-	-	-	-	-
	Total (A)	1296000	0	630000	861000	14,451,000
	Ceiling as per the Act	NA	NA	NA	NA	0
						NA

B. Remuneration to other directors:

Sl. No.	Particulars of Remuneration	Name of Directors	Total Amount


	1. Independent Directors • Fee for attending board / committee meetings • Commission • Others, please specify					
	Total (1)					
	2. Other Non-Executive Directors • Fee for attending board / committee meetings • Commission • Others, please specify					
	Total (2)					
	Total (B)=(1+2)					
	Total Managerial Remuneration					
	Overall Ceiling as per the Act					

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD / MANAGER/ WTD

Sl. No.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961				
2	Stock Option				
3	Sweat Equity				
4	Commission - as % of profit - others, specify...				
5	Others, please specify				
	Total				

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: During the year Company was **not** imposed with any Penalties or punishments or made any compounding offence under companies act, 2013

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD/ NCLT / COURT]	Appeal made, if any (give Details)
A.COMPANY					
Penalty	-	-	-	-	-



Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

CSR REPORT

INTRODUCTION

Universal Contractors and Engineers Private Limited (Hereinafter refer to as the "Company") has proven track record of sustained development, growth, customer satisfaction and innovation. The Company is representing several large and renowned Multi-National Companies in India in the field of specialty in Contractor Service.

OBJECTIVES

The Company recognizes and is committed towards creating common good for all. The Company shall implement its CSR Activities to integrate economic, environmental and social objectives with its operations and growth for common good. The Company is committed towards making visible and tangible contribution to communities and environment.

The Company shall identify projects/ programs/ activities both in urban/ rural areas that will improve quality of life. The broad objectives of this CSR Policy are to:

1. Elucidate and inform to all Stakeholders about the Company's CSR Policy;
2. Demonstrate commitment to the common good through responsible business practices and good governance;
3. Actively support the country's development agenda to ensure sustainable change;
4. Set high standards of quality in the delivery of services in the social sector by creating robust processes and replicable models; and
5. Engender a sense of empathy and equity among employees of the Company to motivate them to give back to the society.

The CSR Policy shall be implemented in accordance with the provisions of Section 135 of the Companies Act, 2013 and the Rules made there under. It shall apply to all the CSR Activities undertaken by the Company in India as per Schedule VII of the Act and any amendments or modifications thereto.

The CSR activities shall not include activities undertaken by the Company in pursuance of the normal course of its business. Further, projects, programs or activities that solely benefit the employees of the Company and their families shall not be considered as CSR Activities under this CSR Policy.

DEFINITIONS

Definitions of some of the key terms used in this policy are given below:

'Act' means Companies Act, 2013 read with Rules made there under, as amended from time to time.

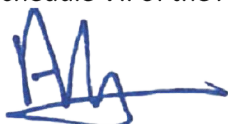
'Board' means Board of Directors of the Company.

'Corporate Social Responsibility' or 'CSR' means and includes but is not limited to –

projects or programs relating to activities specified in Schedule VII of the Act; or

projects or programs relating to activities undertaken by the Board in pursuance to recommendations of the CSR Committee as per the CSR

Policy of the Company, subject to the condition that the CSR Policy will cover subjects enumerated in Schedule VII of the Act.



'CSR Committee' means CSR Committee of the Board.

'CSR Activities' means projects/ programs/ activities to be undertaken by the Company in India, pursuant to Section 135 and Schedule VII of the Act.

'CSR Policy' means this policy of the Company which relates to the activities to be undertaken by the Company pursuant to Section 135 and Schedule VII of the Act and matters incidental thereto including the expenditure thereon.

'Net Profit' means Net Profit as defined in the Act.

'Stakeholder' means and includes:

local community;

employees;

shareholders;

suppliers/vendors/consultants;

contractors;

service providers; and

Any other person as may be prescribed in the Act and/or by the CSR Committee including society at large.

Words and expressions not defined in this Policy shall have the same meaning as defined in the Act .

CSR COMMITTEE

In compliance with the requirements of Section 135(1) of the Act, a CSR Committee has been constituted by the Board. The CSR Committee at all times shall comprise 3 directors . Member of Committee are following

1 Mr. Ashok Kumar Sharma Director

2 Mr. Rakesh Kumar Director

3 Ms. Kiran Singh Director

Director, Whole-time Director (in-charge of Corporate Affairs) and CFO of the Company shall be permanent invitees to the meetings of the CSR Committee. The Committee may invite such other executive(s)/employees of the Company, professionals, experts and outsiders with relevant experience, as it may consider appropriate in its sole discretion, whether on permanent basis or temporarily for meetings of the Committee, to advise on the various CSR Activities being undertaken/to be undertaken by the Company.

The CSR Committee shall institute transparent monitoring mechanism for implementation of the CSR Activities undertaken by the Company.

TERMS OF REFERENCE OF THE CSR COMMITTEE

The CSR Committee shall be responsible for—



1. Formulate, recommend and modify/alter whenever necessary, Corporate Social Responsibility Policy which shall indicate the projects/programs/activities to be undertaken by the Company, as specified in Schedule VII of the Act;
2. Recommend the amount of expenditure to be incurred on the projects/programs/activities referred to in clause (i) above;
3. Institutionalize transparent monitoring mechanism for ensuring implementation of the CSR projects/programs/activities; and
4. Any other activity(ies)/programs/functions, as may be assigned by the Board.

CSR ORGANISATION

The CSR Activities shall be undertaken/executed/implemented either by the Company itself and/or primarily through or any other trust(s)/registered society established by the Company. The Company may also conduct/implement its CSR Activities through any company established by the Company or its subsidiary(ies), or associate(s) under Section 8 of the Act or otherwise. In the event, the Company implement its CSR Activities through any other trust(s), society(ies), company(ies) that is not established by the Company or its subsidiary(ies) or associate(s), such trust(s), society(ies), company(ies) should have an established track record of at least three years in undertaking similar programs or projects and the Company will clearly specify the project or programs to be undertaken through these entities, the modalities of utilization of funds on such projects and programs and the monitoring and reporting mechanism.

In order to implement the approved CSR Activities, the Company may involve specialized agencies, which could include government/ semi-government/autonomous organisations, educational institutions, professional consultancy organisations, registered voluntary organisations, or any other appropriate agency/authorities.

CSR ALLOCATION

The CSR Allocation for a financial year shall include – (a) at least 2% of the average Net Profits of the Company for the last three financial years;

(b) any income arising there from; (c) surplus arising out of CSR Activities; and (d) any contribution specifically received for CSR Activities. Further, it is clarified that any surplus arising out of CSR Activities shall not form part of the business profits.

CSR BUDGET

The overall amount to be committed towards CSR will be approved by the Board upon the recommendation of the CSR Committee.

CSR ACTIVITIES

The Company will undertake its CSR Activities in the following areas:

1. Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation;
2. promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;
3. promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior



citizens and measures for reducing inequalities faced by socially and economically backward groups;

4. ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.
5. protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts;
6. measures for the benefit of armed forces veterans, war widows and their dependents; training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports;
7. contribution to the prime minister's national relief fund or any other fund set up by the Central Government for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;
8. contribution to incubators funded by Central Government or State Government or any agency or Public Sector Undertaking of Central Government or State Government, and contributions to public funded Universities, Indian Institute of Technology (IITs), National Laboratories and Autonomous Bodies (established under the auspices of Indian Council of Agricultural Research (ICAR), Indian Council of Medical Research (ICMR), Council of Scientific and Industrial Research (CSIR), Department of Atomic Energy (DAE), Defence Research and Development Organisation (DRDO), Department of Science and Technology (DST), Ministry of Electronics and Information Technology) engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs);
9. Rural development projects including community/social/infrastructure creation intended for the general well being of society at large;
10. Slum area development including social infrastructure projects in urban areas aimed at improving the well being and safety of the general public in such urban areas; and
11. disaster management, including relief, rehabilitation and reconstruction activities.

New areas of focus:

In the recent past, the company has initiated work in the area of nutrition, in sync with the government of India's call for public private partnership and action towards "Kuposhan Mukh Bharat" (mal-nutrition free India). The company believes that it should also focus on alleviating rural poverty and improving income and livelihood of rural farmers through various methods including by way of training and building their capacities on innovative agricultural practices leading to greater productivity and efficiency. As rural income can be boosted only by boosting agricultural income, by increasing productivity and profit per unit of land, the company considers that there is a dire need for innovation and private participation in consultation with government agencies and implementation partners focused at small and marginal farmers, whose upliftment would be the backbone of food security mission of India. Towards this, the company has been undertaking various CSR initiatives relating to agriculture, horticulture and educating/ training farmers in the use of modern technologies and innovative practices in horticulture and agriculture, to enable farmers to grow high yielding crops aimed at improving the income and livelihood of farmers, from the year 2018, under its Fruit Circular Economy ("FCE") Initiatives.

The details of major CSR activities/ programs undertaken have been set out in Annexure -I .



The CSR Committee will be entitled to include other projects/ programs/ activities or any social development initiatives as may be approved by the CSR Committee/Board which is in consonance with the Act read with Schedule VII.

The Company shall give preference to the local area and areas around it where it operates, for undertaking/implementing/executing/collaborating for CSR Activities.

IMPLEMENTATION OF CSR ACTIVITIES

The CSR Activities identified by the CSR Committee and approved by the Board shall be implemented in a project mode through approved Trust/ NGO's/ Section 8 Company of the company or any other approved Trust/ NGO's/ Section 8 Company which will entail charting the stages of execution through planned processes, measurable targets, mobilization and allocation of budgets and prescribed timelines. It also involves assigning of responsibility and accountability. Suitable documents / agreements shall be entered into with the implementing agencies for the purposes of implementation of the projects. The conditions of grant of amounts for all CSR Activities and the break-up of the allocations shall be set out and evaluated from time to time.

MONITORING MECHANISM

The CSR Committee will ensure a transparent monitoring mechanism for ensuring effective implementation of the CSR Activities proposed to be undertaken by the Company.

The CSR Committee will ensure that the CSR Activities are undertaken in compliance with this CSR Policy and in a project or program mode with clearly defined project deliverables, implementation schedules, processes and budgets as mentioned above.

The CSR Committee will monitor the programs and projects to ensure that they are being carried out in compliance with this CSR Policy and the Act and in accordance with the approved budget.

ROLE OF THE Goy Universal Contractors and Engineers Private Limited

Universal Contractors and Engineers Private Limited, under the overall supervision and control of the CSR Committee, shall be responsible for:

Determining the modalities of execution including targets and timelines in consultation with the CSR Committee;

Ensuring that implementation of all CSR Activities are being carried on in accordance with the above;

Supervising the implementation of the CSR Activities and ensuring that the CSR Activities are undertaken in compliance with this CSR Policy with clearly defined project deliverables, implementation schedules, processes and budgets;

Undertaking impact assessment of all CSR Activities;

Maintaining documents and accounts pertaining to all CSR Activities of the Company;

Keep the CSR Committee updated on Implementation progress of CSR programs; and

Assisting the CSR Committee in monitoring of CSR projects and preparation of the annual report on CSR.

CAPACITY BUILDING

The Company may build CSR capacities by providing suitable training to their own personnel as well as those of implementing agencies through institutions with established track record of at least three financial years. However, such expenditure including expenditure on administration overheads shall not exceed 5% of the total CSR expenditure of the Company in one financial year.

DISCLOSURES

The CSR Committee shall prepare an annual report on CSR, in the format prescribed under the Act and such report shall be included in the Board's report annexed to the financial statements. The report shall be signed by the Chairman of the CSR Committee, CEO/Director of the Company and such other person as may be prescribed.

RESPONSIBILITY STATEMENT

A responsibility statement shall be issued by the CSR Committee that the implementation and monitoring of CSR Policy is in compliance with CSR objectives and policy of the Company, at the end of each financial year.

AMENDMENTS

The CSR Committee is empowered to recommend amendments or modifications to the CSR Policy and such changes shall be placed before the Board for approval.

Where the CSR Policy is in variance with the requirements of the Act, the provision of the Act shall prevail.

GENERAL

In case of any doubt with regard to any provision of the CSR Policy and also in respect of matters not covered herein, a reference to be made to the CSR Committee or to the Chairman of the CSR Committee. In all such matters, the interpretation and decision of the Chairman of the CSR Committee shall be final.

A handwritten signature in blue ink, consisting of stylized, overlapping letters and a long horizontal stroke extending to the right.



Independent Auditor's Report

To the Members of **UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

1. Opinion

We have audited the financial statements of UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023 and its profit/loss and its cash flows for the year ended on that date.

2. Basis for Opinion

We 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.		

4. Information other than the financial statements and auditors' report thereon

A. The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the 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.



B. In connection with our audit of the financial statements, our responsibility is to read the 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.

5. Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

A. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds 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.

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

6. Auditor's Responsibilities for the Audit of the Financial Statements

A. 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.



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

i) 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.

ii) Obtain an understanding of internal 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.

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

iv) 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.

v) 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.

C. Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone financial statements.

D. 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.

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



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), 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 account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 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 with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - h) 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 does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. 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 person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



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

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

v. No dividend have been declared or paid during the year by the company.

Place:- Bulandshahr

Date: 31.08.2023

UDIN:

23075354BGWNGN2829

For Avkash Sharma & Co.

Chartered Accountants

FRN: 007361C



**CA Avkash Sharma
(Proprietor)**

Membership No.075354

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

M/S UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED

- (i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- (B) The company has not any intangible assets;
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment 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 and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
- (d) 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 revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are 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 there-under.
- (ii) (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.



- (iii) 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 investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with .
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (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 is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2023 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute .
- (viii) 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 surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.



- (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 has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. 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 willful defaulter by any bank or financial institution or other lender.
- (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 willful defaulter by any bank or financial institution or other lender.
- (c) According to the information and explanations given to us by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they 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 purposes by the company.
- (e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2023. Accordingly, clause 3(ix)(e) is not applicable.
- (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, clause 3(ix)(f) is not applicable.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
- (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 convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies 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) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company



- (xii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;
- (xiv) (a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable. ,
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.



- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding 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.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance 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 as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither 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) Based on our examination, the provision of section 135 are applicable on the company but has not been complied with also proper information has not been provided to report the required transactions/figures .
- (xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

Place:-Bulandshahr
Date: 31/08/2022

For Avkash Sharma And Co.
Chartered Accountants
FRN: 0007361C

Avkash Sharma
(Proprietor)
Membership No. 075354



Report on Internal Financial Controls with reference to financial statements

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED ("the Company") as of March 31, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements,



whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place:- Bulandshahr
Date: 31.08.2023
UDIN:
23075354BGWNGN2829

For Avkash Sharma & Co.
Chartered Accountants
FRN: 007361C

CA Avkash Sharma
(Proprietor)
Membership No.075354



AABCU1305L

UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED
E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDH NAGAR-201308

(F.Y. 2022-2023)

Balance Sheet as at 31st March 2023

₹ in rupees

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	1,50,00,000.00	1,50,00,000.00
Reserves and surplus	2	93,59,35,485.79	82,86,60,980.15
Money received against share warrants		0.00	0.00
		95,09,35,485.79	84,36,60,980.15
Share application money pending allotment		0.00	0.00
Non-current liabilities			
Long-term borrowings	3	12,66,23,785.05	10,44,08,449.13
Deferred tax liabilities (Net)		0.00	0.00
Other long term liabilities		0.00	0.00
Long-term provisions	7	0.00	0.00
		12,66,23,785.05	10,44,08,449.13
Current liabilities			
Short-term borrowings	4	22,13,19,441.21	6,63,22,536.84
Trade payables	5		
(A) Micro enterprises and small enterprises		0.00	0.00
(B) Others		25,87,43,902.03	39,31,11,511.88
Other current liabilities	6	18,32,65,129.78	9,44,86,986.46
Short-term provisions	7	89,70,546.60	73,33,254.23
		67,22,99,019.62	56,12,54,289.41
TOTAL		1,74,98,58,290.46	1,50,93,23,718.69
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	8		
Property, Plant and Equipment		13,47,80,403.66	11,01,46,388.00
Intangible assets		0.00	0.00
Capital work-in-Progress		0.00	0.00
Intangible assets under development		0.00	0.00
Non-current investments		0.00	0.00
Deferred tax assets (net)		36,21,300.00	38,04,663.00
Long-term loans and advances	13	13,65,05,420.84	14,27,39,779.49
Other non-current assets		0.00	0.00
		27,49,07,124.50	25,66,90,830.49
Current assets			
Current investments	9	14,10,13,690.31	11,16,91,195.29
Inventories	10	54,39,84,550.00	48,75,83,170.00
Trade receivables	11	52,23,32,605.71	34,50,28,309.92
Cash and cash equivalents	12	2,38,80,383.26	3,77,30,757.88
Short-term loans and advances	13	15,99,63,208.00	16,47,99,187.00
Other current assets	14	8,37,76,728.68	10,58,00,268.11
		1,47,49,51,165.96	1,25,26,32,888.20
TOTAL		1,74,98,58,290.46	1,50,93,23,718.69

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Avkash Sharma And Co.
Chartered Accountants
(FRN: 0007361C)Avkash Sharma
Proprietor
Membership No.: 075354
Place: Greater Noida
Date: 31/08/2023
UDIN: 23075354BGWNGO6553

For and on behalf of the Board of Directors

KIRAN SINGH
Director
DIN: 02600971
Address: B-119, SIGMA1
GREATER NOIDA,
GAUTAMBUDH NAGAR
GREATER NOIDA 201310 UP IN

ASHOK KUMAR SHARMA
Director
DIN: 02600926
Address: E-104, ALPHA-1
GREATER NOIDA,
GAUTAMBUDH NAGAR
GREATER NOIDA 201310 UP IN

Statement of Profit and loss for the year ended 31st March 2023

₹ in rupees

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations	15	2,12,93,97,319.97	1,22,77,32,675.95
Less: Excise duty		0.00	0.00
Net Sales		2,12,93,97,319.97	1,22,77,32,675.95
Other income		88,60,580.56	1,54,36,331.69
Total Income		2,13,82,57,900.53	1,24,31,69,007.64
Expenses			
Cost of material Consumed		1,12,15,78,284.62	80,63,32,140.87
Purchase of stock-in-trade		0.00	0.00
Changes in inventories		(5,64,01,380.00)	(24,28,91,840.00)
Employee benefit expenses	16	74,98,56,457.34	46,75,48,214.39
Finance costs	17	2,27,59,829.10	1,28,61,685.13
Depreciation and amortization expenses		1,33,09,197.87	1,35,76,193.59
Other expenses	18	13,44,43,625.96	13,52,58,937.16
Total expenses		1,98,55,46,014.89	1,19,26,85,331.14
Profit before exceptional, extraordinary and prior period items and tax		15,27,11,885.64	5,04,83,676.50
Exceptional items		0.00	0.00
Profit before extraordinary and prior period items and tax		15,27,11,885.64	5,04,83,676.50
Extraordinary items		0.00	0.00
Prior period item		0.00	0.00
Profit before tax		15,27,11,885.64	5,04,83,676.50
Tax expenses			
Current tax		4,52,54,017.00	1,44,99,306.00
Deferred tax		1,83,363.00	(1,57,821.00)
Excess/short provision relating earlier year tax		0.00	0.00
Profit(Loss) for the period		10,72,74,505.64	3,61,42,191.50
Earning per share			
Basic			
Before extraordinary Items		0.00	0.00
After extraordinary Adjustment		0.00	0.00
Diluted			
Before extraordinary Items		0.00	0.00
After extraordinary Adjustment		0.00	0.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Avkash Sharma And Co.

Chartered Accountants

(FRN: 0007361C)



Avkash Sharma
 Proprietor
 Membership No.: 075354
 Place: Greater Noida
 Date: 31/08/2023
 UDIN: 23075354BGWNGO6553

For and on behalf of the Board of Directors


 KIRAN SINGH
 Director

DIN: 02600971

Address: B-119, SIGMA1

GREATER NOIDA,

GAUTAMBUDH NAGAR

GREATER NOIDA 201310 UP IN


 ASHOK KUMAR SHARMA
 Director

DIN: 02600926

Address: E-104, ALPHA-1

GREATER NOIDA,

GAUTAMBUDH NAGAR

GREATER NOIDA 201310 UP IN

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2023

₹ in rupees

PARTICULARS		31st March 2023	31st March 2022
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	15,27,11,885.64	5,04,83,676.50
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	1,33,09,197.87	1,35,76,193.59
	Finance Cost	2,27,59,829.10	1,28,61,685.13
	Interest received	(70,60,492.79)	(79,57,201.00)
	Operating profits before Working Capital Changes	18,17,20,419.82	6,89,64,354.22
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(17,73,04,295.79)	(14,56,10,875.55)
	Increase / (Decrease) in trade payables	(13,43,67,609.85)	27,35,10,223.09
	(Increase) / Decrease in inventories	(5,64,01,380.00)	(24,28,91,840.00)
	Increase / (Decrease) in other current liabilities	9,05,98,798.69	1,33,97,699.29
	(Increase) / Decrease in Short Term Loans & Advances	48,35,979.00	9,55,26,889.00
	(Increase) / Decrease in other current assets	2,20,23,539.43	(3,64,21,026.23)
	Cash generated from Operations	(6,88,94,548.70)	2,64,75,423.82
	Net Cash flow from Operating Activities(A)	(6,88,94,548.70)	2,64,75,423.82
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(3,79,43,213.53)	(1,23,43,994.15)
	Proceeds from sales of tangible assets	0.00	66,24,363.38
	Current Investments / (Purchased) sold	(2,93,22,495.02)	(64,35,184.84)
	Interest Received	70,60,492.79	79,57,201.00
	Cash advances and loans made to other parties	(3,77,84,198.35)	(3,23,15,779.99)
	Cash advances and loans received back	4,40,18,557.00	3,27,98,410.00
	Net Cash used in Investing Activities(B)	(5,39,70,857.11)	(37,14,984.60)
C.	Cash Flow From Financing Activities		
	Finance Cost	(2,27,59,829.10)	(1,28,61,685.13)
	Increase in / (Repayment) of Short term Borrowings	15,49,96,904.37	(93,17,178.07)
	Increase in / (Repayment) of Long term borrowings	2,22,15,335.92	4,83,74,316.97
	Net Cash used in Financing Activities(C)	15,44,52,411.19	2,61,95,453.77
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	3,15,87,005.38	4,89,55,892.99
E.	Cash & Cash Equivalents at Beginning of period	3,77,30,757.88	31,16,349.89
F.	Cash & Cash Equivalents at End of period	2,38,80,383.26	3,77,30,757.88
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	(1,38,50,374.62)	3,46,14,407.99
H.	Difference (F-(D+E))	(4,54,37,380.00)	(1,43,41,485.00)

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Avkash Sharma And Co.

Chartered Accountants

(FRN: 0007361C)



Avkash Sharma
Proprietor
Membership No.: 075354
Place: Greater Noida
Date: 31/08/2023
UDIN: 23075354BGWNGO6553

For and on behalf of the Board of Directors

KIRAN SINGH
Director
DIN: 02600971
Address: B-119,SIGMA1
GREATER NOIDA,
GAUTAMBUDH NAGAR
GREATER NOIDA 201310 UP IN

ASHOK KUMAR SHARMA
Director
DIN: 02600926
Address: E-104,ALPHA-1
GREATER NOIDA,
GAUTAMBUDH NAGAR
GREATER NOIDA 201310 UP IN

Note:

- The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
- Figures of previous year have been rearranged/regrouped wherever necessary
- Figures in brackets are outflow/deductions

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF PREPARATION AND PRESENTATION

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006. The financial statements are prepared on accrual base unless otherwise required.

2. USE OF ESTIMATES

The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent 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. The management believes that the estimates used in the preparation of the financial statements are prudent and reasonable.

3. FIXED ASSETS

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of tangible Assets comprises its purchase price, borrowings cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

4. DEPRECIATION, AMORTISATION AND DEPLETION

Depreciation on Fixed Assets is provided using straight line value method based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

5. INVESTMENTS

Current investments are carried at lower of cost and quoted/fair value, computed category-wise. Non current investments are stated at cost. Provision for diminution in the value of Non Current investments is made only if such a decline is other than temporary.

6. INVENTORIES

Items of inventories are measured at lower of cost and net realizable value after providing for obsolescence, if any, except in case of by products which are valued at net realizable value. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads net of recoverable taxes incurred in bringing them to their respective present location and condition. Cost of raw materials, process chemicals, stores and spares, packing materials, trading and other products are determined on weighted average basis.

7. REVENUE RECOGNITION

Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods, services, service tax, excise duty and sales during trial run period, adjusted for discounts (net), and gain/loss on corresponding hedge contracts, Revenue is shown as Net of Taxes. Maximum work is of construction work of Government departments so revenue is recognized on the basis of measurement report of these departments and record of completion of different contracts have not been maintained .

Interest income is recognized on time proportion basis taking into account of amount outstanding and interest rate applicable.

Dividend Income is recognized when the Company's right to receive the payment has been established.

8. EMPLOYEE BENEFITS EXPENSE

The short term employee benefits expected to be paid in exchange for the services rendered by employee are recognized as an expense during the period when the employees render the services.

9. BORROWING COST

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost such assets. All borrowings costs are charged to the Statement of Profit and Loss for the period for which they are incurred.

10. INCOME TAXES

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income and reversal of timing differences of earlier years/period. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognized if there is virtual certainty that sufficient future taxable income will be available to realize the same. Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

11. CSR EXPENDITURES

The Company during the year incurred expenses Rs. 15.00 lacs to meet CSR expenses calculated @ 2% on the average profit of last three years profits .

12. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision is recognized in the account when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.

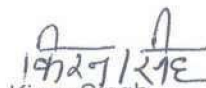
13. FOREIGN EXCHANGE TRANSACTIONS

There is no foreign exchange transaction during the year under consideration.

For Universal Contractors & Engineers Private Limited

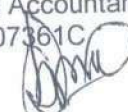


Ashok Kumar Sharma
Director
DIN:02600926



Kiran Singh
Director
DIN: 02600971

For Avkash Sharma & Co
Chartered Accountants
FRN No 07361C



Avkash Sharma
Proprietor
Membership No.075354



(B) Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Directors remuneration is Rs.2787000/- (Previous Year Rs.2664000 /-)
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
4. Payments to Auditors:

Auditors Remuneration	As at 31st March2023	As at 31stMarch2022
Audit Fees	118000	112500
Tax Audit Fees	118000	112500
Company Law Matters	79000	75000
GST	56700	54000
Total	371700	354000

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. Excise duty is not applicable.
7. No provision for retirement benefits has been made, in view of accounting policy No. 8. The impact of the same on Profit & Loss is not determined.
8. Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current Year Closing Balance	Previous Year Closing Balance

9. Related Party disclosure

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Smt Kiran Singh
2. Sh. Ashok Kumar Sharma
3. Sh. Rakesh Kumar
4. Smt. Roobi Devi Sharma
5. Smt. Pooja Sharma
6. Sh. Shekhar Sharma

(II) Relative of Key Management Personnel

Transactions with Related parties

(Figure in Lacs)

Particulars	Transactions during the year			
	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Advance Paid				
Received Back				
Deposit Received	Smt. Roobi Devi Sharma Rs. 3650100/- Sh. Ashok Kumar Sharma Rs.500000/-		Sh. Rakesh Kumar Rs.1272428/- Smt. Roobi Devi Sharma Rs. 24350000/- Sh. Ashok Kumar Sharma Rs.800000/-	
Deposit Repaid	Sh. Ashok Kumar Sharma Rs.523000/- Smt. Roobi Devi Sharma Rs.10500000/-		Sh. Ashok Kumar Sharma Rs.355000/- Smt. Roobi Devi Sharma Rs.15091200/- Sh. Rakesh Sharma Rs.1000000/-	
Interest Received				
Interest Paid				
Remuneration Paid	2787000/-		2664000/-	
Purchase				
Rent Paid				
Other Payment				
Job Charges				

Outstanding Balances

Particulars	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Smt Kiran Singh	28321471.09		28321471.09	
Sh. Ashok Kumar Sharma	12764000.00		12787000.00	
Sh. Rakesh Kumar	5212428.00		5212428.00	
Smt Roobi Sharma	2408900.00		9258800.00	

10. Other income include Rs.8860580.56/- on account of interest on FDR (P.Y. Rs.15436331.69/-)

11. Major components of Deferred tax

Particulars	As at 31.03.2023	As at 31.03.2022
	(Rs.)	(Rs.)
<i>A) Deferred Tax Liability</i>		
Deferred tax liabilities	183363	
Others		
<i>Total</i>	<i>183363</i>	
<i>B) Deferred Tax Assets</i>		
Deferred tax asset fixed assets		157821
Others		
<i>Total</i>		<i>157821</i>
Net Deferred Tax liabilities/(assets) (A-B)		

12. % of imported & indigenous raw material & consumables =

	«As at 31.03.2023»		«As at 31.03.2022»	
	%	Amount	%	Amount
Imported	0		0	
Indigenous	100		100	

13. Value of Imports

Raw Material	Nil	Nil
Finished Goods	Nil	Nil

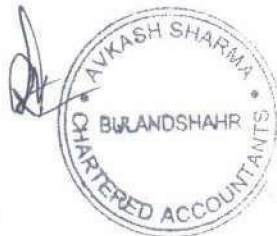
14. Expenditure in Foreign Currency Nil Nil

15. Earning in Foreign Exchange Nil Nil

16. Previous year figures have been regrouped/rearranged wherever necessary.

Signature to notes 1 to ___

In terms of Our Separate Audit Report of Even Date Attached.



AABCU1305L

UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED
E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDH NAGAR-201308

(F.Y. 2022-2023)

Notes to Financial statements for the year ended 31st March 2023

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Authorised :		
4000000 (31/03/2017:4000000) Equity shares of Rs. 10.00/- par value	4,00,00,000.00	4,00,00,000.00
Issued :		
1500000 (31/03/2017:1500000) Equity shares of Rs. 10.00/- par value	1,50,00,000.00	1,50,00,000.00
Subscribed and paid-up :		
1500000 (31/03/2017:1500000) Equity shares of Rs. 10.00/- par value	1,50,00,000.00	1,50,00,000.00
Total	1,50,00,000.00	1,50,00,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	15,00,000	1,50,00,000.00	15,00,000	1,50,00,000.00
Issued during the Period	0.00	0.00	0.00	0.00
Redeemed or bought back during the period	0.00	0.00	0.00	0.00
Outstanding at end of the period	15,00,000	1,50,00,000.00	15,00,000	1,50,00,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2023		As at 31st March 2022	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	SH. ASHOK KUMAR SHARMA	1,87,286	12.49	1,87,286	12.49
Equity [NV: 10.00]	SH. RAKESH KUMAR	91,500	6.10	2,50,000	16.67
Equity [NV: 10.00]	SM. ROOBI SHARMA	4,83,500	32.23	4,12,000	27.47
Equity [NV: 10.00]	SH. SHEKHAR SHARMA	4,43,000	29.53	2,50,000	16.67
Equity [NV: 10.00]	SMT. POOJA SHARMA	1,60,000	10.67	1,60,000	10.67
	Total :	13,65,286	91.02	12,59,286	83.97



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Notes to Financial statements for the year ended 31st March 2023

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Authorised :		
4000000 (31/03/2017:4000000) Equity shares of Rs. 10.00/- par value	4,00,00,000.00	4,00,00,000.00
Issued :		
1500000 (31/03/2017:1500000) Equity shares of Rs. 10.00/- par value	1,50,00,000.00	1,50,00,000.00
Subscribed and paid-up :		
1500000 (31/03/2017:1500000) Equity shares of Rs. 10.00/- par value	1,50,00,000.00	1,50,00,000.00
Total	1,50,00,000.00	1,50,00,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	15,00,000	1,50,00,000.00	15,00,000	1,50,00,000.00
Issued during the Period	0.00	0.00	0.00	0.00
Redeemed or bought back during the period	0.00	0.00	0.00	0.00
Outstanding at end of the period	15,00,000	1,50,00,000.00	15,00,000	1,50,00,000.00

Right, Preferences and Restriction attached to shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2023		As at 31st March 2022	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	SH. ASHOK KUMAR SHARMA	1,87,286	12.49	1,87,286	12.49
Equity [NV: 10.00]	SH. RAKESH KUMAR	91,500	6.10	2,50,000	16.67
Equity [NV: 10.00]	SM. ROOBI SHARMA	4,83,500	32.23	4,12,000	27.47
Equity [NV: 10.00]	SH. SHEKHAR SHARMA	4,43,000	29.53	2,50,000	16.67
Equity [NV: 10.00]	SMT. POOJA SHARMA	1,60,000	10.67	1,60,000	10.67
	Total :	13,65,286	91.02	12,59,286	83.97

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Surplus		
Opening Balance	82,86,60,980.15	79,25,18,788.65
Add: Profit for the year	10,72,74,505.64	3,61,42,191.50
Less : Deletion during the year	0.00	0.00
Closing Balance	93,59,35,485.79	82,86,60,980.15
Balance carried to balance sheet	93,59,35,485.79	82,86,60,980.15



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UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED
E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDH NAGAR-201308

(F.Y. 2022-2023)

Note No. 3 Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Term Loan - From banks						
HDFC Loan A/c 760001 secured	5,40,00,000.00	3,30,00,000.00	8,70,00,000.00	0.00	0.00	0.00
HDFC Loan A/c 87278967 secured	19,51,615.62	10,41,820.81	29,93,436.43	0.00	0.00	0.00
HDFC Loan A/c 87278950 secured	50,53,598.56	26,97,738.15	77,51,336.71	0.00	0.00	0.00
HDFC Bank Term Loan A/c 270001 secured	0.00	2,00,00,000.00	2,00,00,000.00	0.00	0.00	0.00
HDFC Loan A/c 137483776 secured	9,66,422.84	4,05,108.09	13,71,530.93	0.00	0.00	0.00
HDFC Loan A/c 87538525 secured	12,39,773.06	5,97,192.31	18,36,965.37	0.00	0.00	0.00
HDFC Loan A/c 114327818 secured	0.00	3,17,683.93	3,17,683.93	3,51,860.02	4,11,783.05	7,63,643.07
ICICI Bank Ltd Loan A/c LVNOD00040931326 secured	7,08,638.00	3,16,049.00	10,24,687.00	10,46,400.00	2,71,275.00	13,17,675.00
HDFC Loan A/c ECLGS A/c 8716250 secured	17,04,512.00	32,05,850.00	49,10,362.00	64,75,353.00	13,87,824.00	78,63,177.00
HDFC Loan A/c 87372918 secured	11,35,078.25	6,05,936.83	17,41,015.08	0.00	0.00	0.00
HDFC Bank Term Loan A/c 027LN06220280001 secured	0.00	0.00	0.00	2,50,00,000.00	0.00	2,50,00,000.00
HDFC Loan A/c 452456340 secured	94,43,491.00	0.00	94,43,491.00	94,43,491.00	0.00	94,43,491.00
HDFC Loan A/c 86107561 (Exivator) Eco Park secured	13,59,597.73	16,90,826.66	30,50,424.39	46,11,679.42	0.00	46,11,679.42
HDFC Bank Loan Agreement No. 85728381 secured	3,54,258.90	8,03,672.49	11,57,931.39	18,99,966.60	0.00	18,99,966.60
ICICI Bank Loan -828721 secured	0.00	0.00	0.00	0.00	1,00,502.00	1,00,502.00
ICICI Bank Loan-931326 secured	0.00	0.00	0.00	0.00	3,85,664.00	3,85,664.00
	7,79,16,985.96	6,46,81,878.27	14,25,98,864.23	4,88,28,750.04	25,57,048.05	5,13,85,798.09
Loans and advances from related parties						
Loans directors Unsecured	4,87,06,799.09	0.00	4,87,06,799.09	5,55,79,699.09	0.00	5,55,79,699.09
	4,87,06,799.09	0.00	4,87,06,799.09	5,55,79,699.09	0.00	5,55,79,699.09
The Above Amount Includes						
Secured Borrowings	7,79,16,985.96	6,46,81,878.27	14,25,98,864.23	4,88,28,750.04	25,57,048.05	5,13,85,798.09
Unsecured Borrowings	4,87,06,799.09	0.00	4,87,06,799.09	5,55,79,699.09	0.00	5,55,79,699.09
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 4)		(6,46,81,878.27)	(6,46,81,878.27)		(25,57,048.05)	(25,57,048.05)
Net Amount	12,66,23,785.05	0	12,66,23,785.05	10,44,08,449.13	0	10,44,08,449.13



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UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED
E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDH NAGAR-201308

(F.Y. 2022-2023)

Note No. 3(a) Long-term borrowings:Loans directors Unsecured

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Ashok Kumar Sharma	1,27,64,000. 00	0.00	1,27,64,000.0 0	1,27,87,000. 00	0.00	1,27,87,000.0 0
Kiran Singh	2,83,21,471. 09	0.00	2,83,21,471.0 9	2,83,21,471. 09	0.00	2,83,21,471.0 9
Rakesh Kumar	52,12,428.00	0.00	52,12,428.00	52,12,428.00	0.00	52,12,428.00
Roobi Sharma	24,08,900.00	0.00	24,08,900.00	92,58,800.00	0.00	92,58,800.00
Total	4,87,06,799. 09	0.00	4,87,06,799.0 9	5,55,79,699. 09	0.00	5,55,79,699.0 9

Note No. Deferred Tax

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Deferred tax assets		
Deferred tax assets	36,21,300.00	38,04,663.00
Gross deferred tax asset	36,21,300.00	38,04,663.00
Net deferred tax assets	36,21,300.00	38,04,663.00
Net deferred tax liability	0.00	0.00

Note No. 7 Provisions

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Provision for employee benefit						
Labour	0.00	3,74,619.22	3,74,619.22	0.00	0.00	0.00
Salary	0.00	72,42,025.38	72,42,025.38	0.00	64,45,299.23	64,45,299.23
Director Remuneration	0.00	2,74,700.00	2,74,700.00	0.00	3,70,500.00	3,70,500.00
EPF	0.00	5,50,569.00	5,50,569.00	0.00	2,03,583.00	2,03,583.00
ESI	0.00	78,276.00	78,276.00	0.00	13,872.00	13,872.00
Wages	0.00	1,35,357.00	1,35,357.00	0.00	0.00	0.00
	0.00	86,55,546.60	86,55,546.60	0.00	70,33,254.23	70,33,254.23
Other provisions						
Audit and Professional Fee	0.00	2,36,000.00	2,36,000.00	0.00	2,25,000.00	2,25,000.00
Company Audit fee	0.00	79,000.00	79,000.00	0.00	75,000.00	75,000.00
	0.00	3,15,000.00	3,15,000.00	0.00	3,00,000.00	3,00,000.00
Total	0.00	89,70,546.60	89,70,546.60	0.00	73,33,254.23	73,33,254.23



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UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED
E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDH NAGAR-201308

(F.Y. 2022-2023)

Note No. 4 Short-term borrowings

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Loans Repayable on Demands - From banks		
HDFC Bank G.Noida A/c 86 secured	6,28,28,861.41	3,00,83,058.03
HDFC Bank Odisha A/c 8150 secured	1,45,849.82	3,24,023.82
HDFC Bank Surajpur A/c 10 secured	48,62,542.30	48,35,933.30
HDFC Bank Ltd. FBD 9551 secured	1,40,94,171.74	1,05,51,947.94
HDFC Bank Ltd Bhopal 4671 secured	0.00	1,12,158.20
ICICI Bank Ltd. A/c 0002 secured	1,02,05,485.50	2,66,746.50
HDFC Bank Ltd A/c 6862 secured	47,852.46	0.00
HDFC Bank Ltd. A/c 2520 secured	9,19,896.96	0.00
HDFC Bank Ltd. Patna A/c 4681 secured	8,68,857.06	0.00
HDFC Bank Ltd. Gonda A/c 3227 secured	30,797.98	0.00
ICICI Bank A/c 2507 secured	4,78,55,863.42	0.00
HDFC Bank Ltd Vidisha 5967 secured	1,00,78,020.49	96,25,544.87
ICICI Bank A/c 00244 secured	46,99,563.80	71,66,076.13
	15,66,37,562.94	6,37,65,488.79
Current maturities of long-term debt	6,46,81,878.27	25,57,048.05
	6,46,81,878.27	25,57,048.05
Total	22,13,19,441.21	6,63,22,536.84

Note No. 5 Trade payables

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
(B) Others		
Sundry Creditors	21,97,51,088.51	34,45,94,285.88
Advance from Debtors	3,89,92,813.52	4,85,17,226.00
	25,87,43,902.03	39,31,11,511.88
Total	25,87,43,902.03	39,31,11,511.88

Note No. 6 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Others payables		
Duties and Taxes	0.00	1,60,06,674.09
Hold Money from Supp. and Contractor	8,33,58,912.03	3,24,47,163.84
Security from Sub Contractor	5,17,55,104.52	3,97,46,989.53
GST Amount Hold from Sup. and Sub Contractor	75,07,074.66	28,00,679.00
GST (Odisha)	9,30,398.07	0.00
Cash Credit Ledger Jharkhand	0.00	8,100.00
Input GST Kota Rajisthan	0.00	6,94,480.00
Cash Credit Ledger Ita Nagar	0.00	24,24,516.00
GST (Bihar)	62,13,438.16	0.00
TDS Payabl	45,02,117.24	0.00
GST (Haryana)	11,755.41	0.00
GST (Jharkhand)	39,71,489.63	0.00
GST (Arunachal Pradesh)	1,75,16,939.42	0.00
GST (Delhi)	41,91,845.31	0.00
GST (Uttar Pradesh)	33,06,055.33	0.00
Cash Credit Ledger Patna	0.00	3,58,384.00
	18,32,65,129.78	9,44,86,986.46
Total	18,32,65,129.78	9,44,86,986.46



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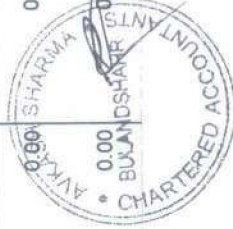
UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED
E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDH NAGAR-201308

(F.Y. 2022-2023)

Note No. 8 Property, Plant and Equipment and Intangible assets as at 31st March 2023

₹ in rupees

Assets	Gross Block					Accumulated Depreciation/ Amortisation					Net Block	
	Useful Life (In Years)	Balance as at 1st April 2022	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2023	Balance as at 31st March 2022	
A Tangible assets												
Own Assets												
Plant and Machinery (Hansi)	15.00	1,63,200.00	0.00	0.00	0.00	1,63,200.00	1,41,302.08	4,127.76	0.00	1,45,429.84	17,770.16	
Plant and Machinery U.P.	15.00	5,50,011.00	63,000.00	0.00	0.00	6,13,011.00	4,87,098.54	16,381.19	0.00	5,03,479.73	1,09,531.27	
Concrete Batching and Mixing (U.P.)	12.00	12,06,201.00	0.00	0.00	0.00	12,06,201.00	10,99,956.45	25,252.84	0.00	11,25,209.29	1,06,244.55	
Hilti Machine (U.P.)	15.00	5,76,836.70	0.00	0.00	0.00	5,76,836.70	4,41,937.88	24,797.31	0.00	4,66,735.19	1,34,898.82	
Lift Portable Hoiser (U.P.)	15.00	8,04,780.00	0.00	0.00	0.00	8,04,780.00	6,48,870.96	28,896.59	0.00	6,77,767.55	1,55,909.04	
RMC Batching Machine (U.P.)	12.00	15,97,736.00	0.00	0.00	0.00	15,97,736.00	14,86,936.10	27,122.73	0.00	15,14,058.83	1,10,799.90	
Telescopic Tripod (U.P.)	15.00	46,000.00	0.00	0.00	0.00	46,000.00	39,413.08	1,232.41	0.00	40,645.49	6,586.92	
Batching and Mixture Machine (AMTK)	12.00	4,50,000.00	0.00	0.00	0.00	4,50,000.00	3,99,197.57	11,521.99	0.00	4,10,719.56	50,802.43	
Bar Bender Machine (AMTK)	12.00	81,600.00	0.00	0.00	0.00	81,600.00	74,350.35	1,704.39	0.00	76,054.74	7,249.65	
JCB (AMTK)	15.00	19,85,653.00	0.00	0.00	0.00	19,85,653.00	16,98,016.51	53,759.26	0.00	17,51,775.77	2,87,636.49	
Mixure Machine (AMTK)	12.00	1,10,000.00	0.00	0.00	0.00	1,10,000.00	1,00,268.79	2,289.75	0.00	1,02,558.54	7,441.46	
Pump, Motor and Starter (AMTK)	15.00	57,600.00	0.00	0.00	0.00	57,600.00	49,066.42	1,577.86	0.00	50,644.28	8,533.58	
Welding Machine (AMTK)	15.00	1,77,606.00	0.00	0.00	0.00	1,77,606.00	1,44,302.13	6,068.92	0.00	1,50,371.05	33,303.87	
Motor Cycle (AMTK)	10.00	54,190.00	0.00	0.00	0.00	54,190.00	51,384.88	95.62	0.00	51,480.50	2,805.12	
Lift, Portable Hoister with Trolley (AMTK)	15.00	2,44,800.00	0.00	0.00	0.00	2,44,800.00	1,96,334.20	8,794.76	0.00	2,05,128.96	48,465.80	
Water Cooler (U.P.)	15.00	26,500.00	0.00	0.00	0.00	26,500.00	21,968.79	832.84	0.00	22,801.63	4,531.21	
Bar Cutting Machine (AMTK)	12.00	1,22,400.00	0.00	0.00	0.00	1,22,400.00	1,05,474.20	3,738.91	0.00	1,09,213.11	16,925.80	
JCB UP	15.00	20,00,000.00	0.00	0.00	0.00	20,00,000.00	15,66,707.90	78,425.87	0.00	16,45,133.77	4,33,292.10	
Bar Bending Machine FBD	12.00	1,46,000.00	0.00	0.00	0.00	1,46,000.00	1,24,240.34	4,806.71	0.00	1,29,047.05	21,759.66	
BREAKER TE 1000-AVR 230V(Hilti Machine) FBD	15.00	75,315.00	0.00	0.00	0.00	75,315.00	58,933.69	2,965.02	0.00	61,898.71	16,381.31	
CONCRETE BATCHING OF MIXING PLANT FBD	12.00	19,26,750.00	0.00	0.00	0.00	19,26,750.00	16,58,485.26	59,259.68	0.00	17,17,744.94	2,68,264.74	



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UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED
E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDDH NAGAR-201308

(F.Y. 2022-2023)

CONCRETE MIXER (T.M) F.BAD	12.00	16,40,000.00	0.00	0.00	0.00	16,40,000.00	14,12,351.72	50,287.51	0.00	14,62,639.23	1,77,360.77	2,27,648.28
CONCRETE PUMP (FBD)	12.00	21,11,000.00	0.00	0.00	0.00	21,11,000.00	18,17,972.25	64,729.83	0.00	18,82,702.08	2,28,297.92	2,93,027.75
JCB (F.BAD)	15.00	20,53,451.00	0.00	0.00	0.00	20,53,451.00	16,23,680.06	77,788.54	0.00	17,01,468.60	3,51,982.40	4,29,770.94
PLATE COMPACTOR(VIBRA TOR)	12.00	36,720.00	0.00	0.00	0.00	36,720.00	31,258.91	1,206.35	0.00	32,465.26	4,254.74	5,461.09
Transit Mixture- Faridabad	12.00	39,30,000.00	0.00	0.00	0.00	39,30,000.00	33,67,899.93	1,24,167.91	0.00	34,92,067.84	4,37,932.16	5,62,100.07
Lab Equipment	5.00	0.00	65,827.60	0.00	0.00	65,827.60	0.00	11,283.92	0.00	11,283.92	54,543.68	0.00
Generator 15 KVA Alpha	15.00	2,48,000.00	0.00	0.00	0.00	2,48,000.00	1,95,518.05	9,499.23	0.00	2,05,017.28	42,982.72	52,481.95
R.O. System	15.00	2,83,960.00	0.00	0.00	0.00	2,83,960.00	2,15,793.61	12,338.12	0.00	2,28,131.73	55,828.27	68,166.39
Bar Bending Machine (Vidisha)	12.00	4,86,300.00	0.00	0.00	0.00	4,86,300.00	3,89,024.09	21,488.25	0.00	4,10,512.34	75,787.66	97,275.91
Bar Cutting Machine (Vidisha)	12.00	6,04,000.00	0.00	0.00	0.00	6,04,000.00	4,87,077.65	25,828.14	0.00	5,12,905.79	91,094.21	1,16,922.35
Concrete Pump (Vidisha)	12.00	28,50,000.00	0.00	0.00	0.00	28,50,000.00	23,54,011.85	1,09,563.78	0.00	24,63,575.63	3,86,424.37	4,95,988.15
JCB (Vidisha)	15.00	20,30,068.00	0.00	0.00	0.00	20,30,068.00	15,29,549.95	90,593.77	0.00	16,20,143.72	4,09,924.28	5,00,518.05
Plant and Machinery (Vidisha)	15.00	9,89,400.00	0.00	0.00	0.00	9,89,400.00	7,45,218.56	44,196.84	0.00	7,89,415.40	1,99,984.60	2,44,181.44
Motor Cycle (Vidisha)	10.00	1,08,500.00	0.00	0.00	0.00	1,08,500.00	90,959.42	4,541.26	0.00	95,500.68	12,999.32	17,540.58
Fly Ash Bricks Making Machine	10.00	18,05,400.00	0.00	0.00	0.00	18,05,400.00	15,40,987.64	68,456.36	0.00	16,09,444.00	1,95,956.00	2,64,412.36
Mankey Hoist Machine	10.00	2,02,419.00	0.00	0.00	0.00	2,02,419.00	1,74,694.98	7,177.75	0.00	1,81,872.73	20,546.27	27,724.02
Printer MP	3.00	1,10,249.00	0.00	0.00	0.00	1,10,249.00	1,04,736.55	0.00	0.00	1,04,736.55	5,512.45	5,512.45
Ashok Leyland Chessis	15.00	61,17,868.00	0.00	0.00	0.00	61,17,868.00	43,26,745.34	3,24,193.21	0.00	46,50,938.55	14,66,929.45	17,91,122.66
Bolero Sle (Bhopal)	10.00	7,86,016.00	0.00	0.00	0.00	7,86,016.00	6,60,489.64	32,498.77	0.00	6,92,988.41	93,027.59	1,25,526.36
Computer and Printer Bhopal	10.00	4,44,276.40	0.00	0.00	0.00	4,44,276.40	3,47,632.94	25,020.98	0.00	3,72,653.92	71,622.48	96,643.46
Concrete Boom Pump Bhopal	10.00	89,99,782.00	0.00	0.00	0.00	89,99,782.00	75,74,123.36	3,69,103.02	0.00	79,43,226.38	10,56,555.62	14,25,658.64
Concrete Mixer TM BPL	10.00	7,61,863.00	0.00	0.00	0.00	7,61,863.00	6,40,015.29	31,546.37	0.00	6,71,561.66	90,301.34	1,21,847.71
Motor Cycle Bhopal	10.00	50,181.00	0.00	0.00	0.00	50,181.00	42,178.88	2,071.75	0.00	44,250.63	5,930.37	8,002.12
Printer HP-1005	3.00	24,000.00	0.00	0.00	0.00	24,000.00	22,800.00	0.00	0.00	22,800.00	1,200.00	1,200.00
Plant and Machinery Etawah	10.00	17,01,000.00	0.00	0.00	0.00	17,01,000.00	14,20,547.75	72,609.09	0.00	14,93,156.84	2,07,843.16	2,80,452.25
Computer Printer Etawah	3.00	2,06,300.00	0.00	0.00	0.00	2,06,300.00	1,95,985.00	0.00	0.00	1,95,985.00	10,315.00	10,315.00
Container for Site	10.00	13,39,200.00	0.00	0.00	0.00	13,39,200.00	8,06,161.14	1,38,003.76	0.00	9,44,164.90	3,95,035.10	5,33,038.86
Lab Equipment Etawah	5.00	75,500.00	0.00	0.00	0.00	75,500.00	71,725.00	0.00	0.00	71,725.00	3,775.00	3,775.00



19/07/2023

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AABCU1305L

UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED
E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDDH NAGAR-201308

(F. Y. 2022-2023)

Bar Banding Machine UP	15.00	2,34,000.00	0.00	0.00	1,11,791.73	22,119.70	0.00	1,33,911.43	1,00,088.57	1,22,208.27
EON Car	10.00	4,08,000.00	0.00	0.00	3,57,330.81	13,118.25	0.00	3,70,449.06	37,550.94	50,669.19
Concrete Mixer Vidisha	12.00	15,23,726.00	0.00	0.00	11,93,441.68	72,959.81	0.00	12,66,401.49	2,57,324.51	3,30,284.32
Asok Leyland Chassis	15.00	19,97,934.00	0.00	0.00	14,12,753.14	1,05,917.74	0.00	15,18,670.88	4,79,263.12	5,85,180.86
Computer and Printer Vidisha	3.00	3,21,850.00	0.00	0.00	3,05,729.40	28.10	0.00	3,05,757.50	16,092.50	16,120.60
Electric Transformer	10.00	8,65,219.00	0.00	0.00	7,05,584.00	41,329.50	0.00	7,46,913.50	1,18,305.50	1,59,635.00
Transit Mixture Vidisha	10.00	41,00,000.00	0.00	0.00	34,28,894.94	1,73,749.10	0.00	36,02,644.04	4,97,355.96	6,71,105.06
Flyash Bricks Machine (BPL)	15.00	12,99,480.00	0.00	0.00	8,74,780.38	76,870.63	0.00	9,51,651.01	3,47,828.99	4,24,699.62
Hilti Machine Bhopal	15.00	85,072.00	0.00	0.00	55,150.85	5,415.73	0.00	60,566.58	24,505.42	29,921.15
Printer -Epson Lx 310 BPL	3.00	23,711.86	0.00	0.00	22,526.27	0.00	0.00	22,526.27	1,165.59	1,185.59
Car -inova for ALD	10.00	6,70,000.00	0.00	0.00	5,20,749.47	38,640.96	0.00	5,59,390.43	1,10,609.57	1,49,250.53
Car Eon ERA VDS	10.00	4,00,000.00	0.00	0.00	3,11,973.49	22,790.06	0.00	3,34,763.55	65,236.45	88,026.51
Computer and Printer (Ald)	3.00	5,04,140.78	0.00	0.00	4,64,172.30	10,573.12	0.00	4,74,745.42	29,355.36	39,968.48
Concrete Batching and Mixing Alib	15.00	41,23,511.00	0.00	0.00	24,29,067.54	3,06,694.26	0.00	27,35,761.80	13,87,749.20	16,94,443.46
Concrete Mixture STM6 (Alib)	15.00	15,61,350.00	0.00	0.00	10,37,941.40	94,736.96	0.00	11,32,678.36	4,28,671.64	5,23,408.60
Container for Site - ALD	10.00	7,22,200.00	0.00	0.00	5,77,812.15	37,382.01	0.00	6,15,194.16	1,07,005.84	1,44,387.85
JCB (Allahabad)	10.00	36,84,212.30	0.00	0.00	29,64,919.13	1,86,225.00	0.00	31,51,144.13	5,33,068.17	7,19,293.17
Motor Cycle	10.00	1,17,053.00	0.00	0.00	93,576.61	6,078.04	0.00	99,654.65	17,398.35	23,476.39
Tata Motors (Alib)	10.00	38,22,285.86	0.00	0.00	30,68,408.46	1,95,178.86	0.00	32,63,587.32	5,58,698.54	7,53,877.40
Bolero UP75X-7655 (Etawha)	10.00	8,18,323.00	0.00	0.00	6,80,540.16	35,671.98	0.00	7,16,212.14	1,02,110.86	1,37,782.84
Hilti Machine (Etawha)	15.00	1,16,207.00	0.00	0.00	80,160.23	6,524.47	0.00	86,684.70	29,522.30	36,046.77
Invertor (Etawha)	10.00	16,000.00	0.00	0.00	13,232.47	716.51	0.00	13,948.98	2,051.02	2,767.53
New Holland 5500 (Tractor with Loader)	15.00	11,09,500.00	0.00	0.00	7,59,296.38	63,386.85	0.00	8,22,683.23	2,86,816.77	3,50,203.62
Hilti Machine (Vidisha)	15.00	2,71,379.00	0.00	0.00	1,59,761.86	20,202.70	0.00	1,79,964.56	91,414.44	1,11,617.14
Generator Set-125 KVA Ald	10.00	6,63,000.00	0.00	0.00	5,20,670.56	36,849.09	0.00	5,57,519.65	1,05,450.35	1,42,329.44
Bio Matrix Machine (Attendance)	15.00	3,35,092.00	0.00	0.00	2,05,829.05	23,396.60	0.00	2,29,225.65	1,05,866.35	1,29,262.95
Car Innova -507402	10.00	22,61,045.00	0.00	0.00	17,94,657.85	1,20,747.63	0.00	19,15,405.48	3,45,639.52	4,66,387.15
Mercedes-Benz Car	10.00	1,05,80,000.00	0.00	0.00	86,30,854.29	5,04,633.82	0.00	91,35,488.11	14,44,511.89	19,49,145.71
Computer (Bahraich)	3.00	2,71,153.45	0.00	0.00	2,56,766.15	578.49	0.00	2,57,344.64	13,808.81	14,387.30
Innova Crysta Car (Bahraich)	10.00	18,19,282.00	0.00	0.00	13,17,202.55	1,29,988.37	0.00	14,47,190.92	3,72,051.08	5,02,079.45
Led TV (Bahraich)	10.00	21,875.00	19,571.00	0.00	15,865.42	2,791.38	0.00	18,656.80	22,789.20	6,009.58



10/27/2023

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UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED
E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDH NAGAR-201308

(F.Y. 2022-2023)

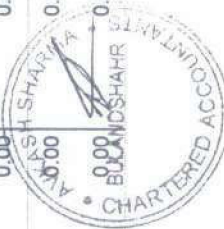
Refrigerator (Bahraich)	10.00	21,544.92	13,983.05	0.00	0.00	35,527.97	8,951.37	6,751.74	0.00	15,703.11	19,824.86	12,593.55
JCB (Dankaur)	15.00	18,96,791.00	0.00	0.00	0.00	18,96,791.00	10,68,247.66	1,49,966.34	0.00	12,18,214.00	6,78,577.00	8,28,543.34
Lab Equipment Yeida (Dankaur)	5.00	1,11,400.00	0.00	0.00	0.00	1,11,400.00	1,00,688.55	3,819.29	0.00	1,04,507.84	6,892.16	10,711.45
Plant and Machinery Gonda	15.00	3,92,000.00	0.00	0.00	0.00	3,92,000.00	2,29,187.47	29,469.07	0.00	2,58,656.54	1,33,343.46	1,62,812.53
Plant and Machinery Varansi	15.00	2,75,000.00	0.00	0.00	0.00	2,75,000.00	1,63,665.74	20,151.50	0.00	1,83,817.24	91,182.76	1,11,334.26
Asian Aqua Lite Varansi	15.00	14,000.00	0.00	0.00	0.00	14,000.00	7,835.43	1,115.79	0.00	8,951.22	5,048.78	6,164.57
DG Set Varansi	15.00	4,22,500.00	0.00	0.00	0.00	4,22,500.00	2,51,450.09	30,960.03	0.00	2,82,410.12	1,40,089.88	1,71,049.91
Etios Liva GD	10.00	7,74,258.00	0.00	0.00	0.00	7,74,258.00	5,54,285.54	56,950.87	0.00	6,11,236.41	1,63,021.59	2,19,972.46
I-20 Elite Sportz	10.00	7,45,973.00	0.00	0.00	0.00	7,45,973.00	5,30,365.41	55,820.81	0.00	5,86,186.22	1,59,786.78	2,15,607.59
Lab Equipment Bahraich	5.00	40,000.00	0.00	0.00	0.00	40,000.00	36,776.54	1,223.46	0.00	38,000.00	2,000.00	3,223.46
Plant and Machinery Yeida	15.00	8,13,350.00	0.00	0.00	0.00	8,13,350.00	4,42,071.87	67,201.35	0.00	5,09,273.22	3,04,076.78	3,71,278.13
Splender Plus Bike	10.00	8,97,428.54	0.00	0.00	0.00	8,97,428.54	6,28,320.08	69,672.18	0.00	6,97,992.26	1,99,436.28	2,69,108.46
Plant and Machinery Allahabad (Bahrich)	15.00	64,27,180.12	0.00	0.00	0.00	64,27,180.12	35,65,182.43	5,18,021.58	0.00	40,83,204.01	23,43,976.11	28,61,997.69
Tata Hitachi Ex 200CL with AC Allahabad	15.00	43,02,836.00	0.00	0.00	0.00	43,02,836.00	23,74,475.62	3,49,033.23	0.00	27,23,508.85	15,79,327.15	19,28,360.38
Bolero Camper Gold VX2WD BSIV	10.00	7,70,000.00	0.00	0.00	0.00	7,70,000.00	5,49,095.46	57,192.19	0.00	6,06,287.65	1,63,712.35	2,20,904.54
Bolero Pik Up FBPS	10.00	7,33,898.00	0.00	0.00	0.00	7,33,898.00	5,18,168.74	55,852.31	0.00	5,74,021.05	1,59,876.95	2,15,729.26
Bolero Six Allahabad	10.00	8,34,000.00	0.00	0.00	0.00	8,34,000.00	5,97,054.39	61,345.22	0.00	6,58,399.61	1,75,600.39	2,36,945.61
HF Deluxe Bike	10.00	1,72,885.00	0.00	0.00	0.00	1,72,885.00	1,14,316.89	15,163.29	0.00	1,29,480.18	43,404.82	58,568.11
JCB 3DX BS III UP16ET8763	15.00	18,96,291.00	0.00	0.00	0.00	18,96,291.00	10,62,573.00	1,50,902.96	0.00	12,13,475.96	6,82,815.04	8,33,718.00
Plant and Machinery Allahabad	15.00	8,41,000.00	3,12,000.00	0.00	0.00	11,53,000.00	4,68,256.27	88,198.79	0.00	5,56,455.06	5,96,544.94	3,72,743.73
Toyota Etios Liva Alb	10.00	7,75,686.00	0.00	0.00	0.00	7,75,686.00	5,41,864.18	60,536.47	0.00	6,02,400.65	1,73,285.35	2,33,821.82
Plant and Machinery Faridabad	15.00	8,30,432.17	5,06,000.00	0.00	0.00	13,36,432.17	3,67,802.29	1,75,322.00	0.00	5,43,124.29	7,93,307.88	4,62,629.88
Lab Equipment Faridabad	5.00	1,35,660.00	0.00	0.00	0.00	1,35,660.00	1,13,144.19	10,147.88	0.00	1,23,292.07	12,357.93	22,515.81
Computer and Printer Odisha	3.00	1,93,962.90	56,618.66	0.00	0.00	2,50,581.56	1,79,524.54	15,771.56	0.00	1,95,296.10	55,235.46	14,438.36
Air Conditioner Aid	15.00	38,000.00	0.00	0.00	0.00	38,000.00	20,281.92	3,206.97	0.00	23,488.89	14,511.11	17,718.08
Argo 4000 Self Loading Concrete Mixture	15.00	33,00,000.00	0.00	0.00	0.00	33,00,000.00	17,18,935.59	2,86,172.66	0.00	20,05,108.25	12,94,891.75	15,81,064.41
Concrete Mixture STM-7	15.00	15,42,372.00	0.00	0.00	0.00	15,42,372.00	7,84,981.60	1,37,087.66	0.00	9,22,069.26	6,20,302.74	7,57,390.40
Tata Chassis H18472	15.00	18,48,750.00	0.00	0.00	0.00	18,48,750.00	9,36,881.90	1,65,048.13	0.00	11,01,930.03	7,46,819.97	9,11,868.10
Tata Chassis H18473	15.00	18,48,750.00	0.00	0.00	0.00	18,48,750.00	9,36,881.90	1,65,048.13	0.00	11,01,930.03	7,46,819.97	9,11,868.10



19/11/23

AKS

Tata Hitech Ex 200LC	15.00	1,00,00,000.18	0.00	0.00	0.00	1,00,00,000.18	30,41,289.45	12,59,526.64	0.00	43,00,816.09	56,99,184.09	69,58,710.73
Inverter Bahraich	10.00	16,000.00	11,328.13	0.00	0.00	27,328.13	10,970.30	3,447.59	0.00	14,417.89	12,910.24	5,029.70
Motor Cycle Dankaur	15.00	1,27,875.00	0.00	0.00	0.00	1,27,875.00	61,458.37	12,021.41	0.00	73,479.78	54,395.22	66,416.63
Tata Truck Water Tanker Dankaur	15.00	11,85,909.00	0.00	0.00	0.00	11,85,909.00	6,26,390.51	1,01,272.84	0.00	7,27,663.35	4,58,245.65	5,59,518.49
Water Tanker Body Dankaur	15.00	2,06,300.00	0.00	0.00	0.00	2,06,300.00	1,06,625.03	18,041.17	0.00	1,24,666.20	81,633.80	99,674.97
12K Estrella Pro Ac	10.00	18,125.00	0.00	0.00	0.00	18,125.00	11,856.90	1,622.81	0.00	13,479.71	4,645.29	6,268.10
Computer and Printer UP	3.00	7,11,433.88	2,42,176.52	0.00	0.00	9,53,610.40	4,51,804.72	2,27,054.75	0.00	6,78,859.47	2,74,750.93	2,59,629.16
Concrete Pump Putzmeister Varanasi	15.00	24,57,627.12	0.00	0.00	0.00	24,57,627.12	13,48,543.22	2,00,744.19	0.00	15,49,287.41	9,08,339.71	11,09,083.90
Monkey Hoist With Motor	15.00	3,35,000.00	0.00	0.00	0.00	3,35,000.00	1,73,439.86	29,242.39	0.00	2,02,682.25	1,32,317.75	1,61,560.14
Ro Systems UP	15.00	26,640.00	0.00	0.00	0.00	26,640.00	13,979.20	2,291.60	0.00	16,270.80	10,369.20	12,660.80
Voltas Water Cooler	10.00	68,550.00	0.00	0.00	0.00	68,550.00	47,000.88	5,579.07	0.00	52,579.95	15,970.05	21,549.12
Tata Chassis Water Tanker	15.00	12,37,656.00	0.00	0.00	0.00	12,37,656.00	4,78,920.19	1,37,331.18	0.00	6,16,251.37	6,21,404.63	7,58,735.81
Concrete Mixer STM 7 -ALD	15.00	7,96,610.00	0.00	0.00	0.00	7,96,610.00	2,86,321.62	92,362.20	0.00	3,78,683.82	4,17,926.18	5,10,288.38
Hoist Machine SMH 100 Firozabad	15.00	4,09,000.00	17,50,000.00	0.00	0.00	21,59,000.00	1,48,904.26	1,46,007.47	0.00	2,94,911.73	18,64,088.27	2,60,095.74
Venue Car -UP 16 CF 5467	10.00	12,60,450.00	0.00	0.00	0.00	12,60,450.00	6,95,952.21	1,46,148.48	0.00	8,42,100.69	4,18,349.31	5,64,497.79
Anti Smog Gun Ecopark Badapur	15.00	2,26,000.00	0.00	0.00	0.00	2,26,000.00	45,311.74	32,704.58	0.00	78,016.32	1,47,983.68	1,80,688.26
Tata Nexon EV XZ Plus	15.00	15,88,585.00	0.00	0.00	0.00	15,88,585.00	3,02,372.99	2,32,804.37	0.00	5,35,177.36	10,53,407.64	12,86,212.01
Car KIA Seltos GTX Plus	15.00	19,46,287.00	0.00	0.00	0.00	19,46,287.00	4,63,731.93	2,68,342.47	0.00	7,32,074.40	12,14,212.60	14,82,555.07
Computer and Printer patna	3.00	14,915.00	0.00	0.00	0.00	14,915.00	10,276.04	2,929.97	0.00	13,206.01	7,708.99	4,638.96
DG Set 20KVA -Eil Gnr	10.00	2,52,000.00	0.00	0.00	0.00	2,52,000.00	48,619.29	52,655.27	0.00	1,01,274.56	1,50,725.44	2,03,380.71
Lab Equipment F.Eil Gurgaon	5.00	3,45,550.00	0.00	0.00	0.00	3,45,550.00	66,485.54	1,25,774.35	0.00	1,92,259.89	1,53,290.11	2,79,064.46
Cement Tiles Making Machine Badapur	15.00	35,000.00	0.00	0.00	0.00	35,000.00	1,857.11	5,998.86	0.00	7,855.97	27,144.03	33,142.89
Computer and Printer Ecopark Delhi	3.00	1,050.00	0.00	0.00	0.00	1,050.00	357.94	437.11	0.00	795.05	254.95	692.06
Plant and Machinery Eco Park Badapur	15.00	7,35,000.00	3,35,000.00	0.00	0.00	10,70,000.00	73,624.85	1,37,650.22	0.00	2,11,275.07	8,58,724.93	6,61,375.15
Computer and Printer Firozabad	3.00	40,677.97	0.00	0.00	0.00	40,677.97	21,961.56	11,821.28	0.00	33,782.84	6,895.13	18,716.41
Computer and Printer Ita Nagar	3.00	2,30,279.66	43,754.23	0.00	0.00	2,74,033.89	90,814.75	1,11,666.79	0.00	2,02,481.54	7,552.35	1,39,464.91
Concrete Batching Plant Model RD30	15.00	22,50,000.00	0.00	0.00	0.00	22,50,000.00	2,37,655.48	3,64,234.36	0.00	6,01,889.84	16,48,110.16	20,12,344.52



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**UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED
E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDDH NAGAR-201308**

(F.Y. 2022-2023)

Container Office Ita Nagar	15.00	11,90,000.00	0.00	0.00	11,90,000.00	1,36,766.57	1,90,635.26	3,27,401.83	8,62,598.17	10,53,233.43
Hilti Machine (Breaker Te. 1000/850 AVR)	15.00	2,33,913.68	0.00	0.00	2,33,913.68	10,439.60	40,448.81	50,888.41	1,83,025.27	2,23,474.08
Matrix Cossec Vega Fax In (Attendance Machine)	15.00	34,500.00	0.00	0.00	34,500.00	4,003.32	5,519.90	9,523.22	24,976.78	30,496.68
Plant and Machinery Ita Nagar	15.00	2,89,000.00	19,10,000.00	0.00	21,99,000.00	26,226.16	1,11,968.32	1,38,194.48	20,60,805.52	2,62,773.84
Online Software (Nway ERP)	5.00	3,85,700.00	1,65,300.00	0.00	5,51,000.00	68,309.32	2,16,324.02	2,84,633.34	2,66,366.66	3,17,390.68
Mahindra Bolero Lohitpur	10.00	0.00	11,50,947.00	0.00	11,50,947.00	0.00	13,062.14	13,062.14	11,37,884.86	0.00
Verna 1.5 CRDI MT SX(o) Polar White	10.00	0.00	16,87,969.44	0.00	16,87,969.44	0.00	1,08,423.36	1,08,423.36	15,79,546.08	0.00
Inverter	10.00	0.00	36,978.00	0.00	36,978.00	0.00	8,694.93	8,694.93	28,283.07	0.00
Computer and Printer ACE Tower Crane	3.00	0.00	2,17,982.37	0.00	2,17,982.37	0.00	1,24,983.86	1,24,983.86	92,998.51	0.00
Model TC 5540 Inner Climbing	15.00	0.00	40,25,423.72	0.00	40,25,423.72	0.00	33,934.87	33,934.87	39,91,488.85	0.00
Aquarius 36.09 ZX Concrete Boom	15.00	0.00	1,07,12,500.00	0.00	1,07,12,500.00	0.00	5,20,145.65	5,20,145.65	1,01,92,354.35	0.00
Vibro Roller	15.00	0.00	1,76,000.00	0.00	1,76,000.00	0.00	8,902.22	8,902.22	1,67,097.78	0.00
Air Conditioner (Hansi)	10.00	27,000.00	0.00	0.00	27,000.00	25,650.00	0.00	25,650.00	1,350.00	1,350.00
Generator Set (Hansi)	10.00	3,50,000.00	0.00	0.00	3,50,000.00	3,32,500.00	0.00	3,32,500.00	17,500.00	17,500.00
Air Conditioner (U.P.)	10.00	2,72,556.25	0.00	0.00	2,72,556.25	1,35,017.70	35,090.92	1,70,108.62	1,02,447.63	1,37,538.55
Telephone Instruments (U.P.)	10.00	4,66,447.79	0.00	0.00	4,66,447.79	3,15,251.99	37,558.36	3,52,810.35	1,13,637.44	1,51,195.80
Genset (AMTK)	10.00	7,88,674.00	0.00	0.00	7,88,674.00	7,43,606.34	5,633.96	7,49,240.30	39,433.70	45,067.66
Geenrator Set - 63 Kva	10.00	4,26,360.00	0.00	0.00	4,26,360.00	3,85,112.89	10,678.88	3,95,791.77	30,568.23	41,247.11
Tools and Equipments FBD	5.00	1,22,364.00	34,928.81	0.00	1,57,292.81	1,16,245.80	2,980.38	1,19,226.18	38,066.63	6,118.20
Genset 125 KVA (Vidisha)	10.00	6,47,978.00	0.00	0.00	6,47,978.00	5,68,643.16	20,539.79	5,89,182.95	58,795.05	79,334.84
Air Conditionar Bhopal	10.00	37,500.00	0.00	0.00	37,500.00	29,848.11	1,981.07	31,829.18	5,670.92	7,651.89
Air Compressor Lt-30 BPL	10.00	25,990.00	0.00	0.00	25,990.00	21,506.85	1,160.69	22,667.54	3,322.46	4,483.15
Air Conditionar (Etawha)	10.00	1,06,000.00	0.00	0.00	1,06,000.00	88,310.90	4,579.71	92,890.61	13,109.39	17,689.10
DD Set 62.5 KVA (Saifai)	10.00	4,54,500.00	0.00	0.00	4,54,500.00	3,57,724.54	25,055.16	3,82,779.70	71,720.30	96,775.46
Grease Pump - Etawha	10.00	25,245.00	0.00	0.00	25,245.00	19,893.59	1,385.48	21,279.07	3,965.93	5,351.41
Refrigrator- Etawha	10.00	10,500.00	0.00	0.00	10,500.00	8,753.74	452.11	9,205.85	1,294.15	1,746.26
Air Conditioner -Vdisha	10.00	2,99,326.00	0.00	0.00	2,99,326.00	1,49,403.48	38,814.94	1,88,218.42	1,11,107.58	1,49,922.52



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UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED
E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDH NAGAR-201308

(F. Y. 2022-2023)

Refrerator (Vidisha)	10.00	13,000.00	0.00	0.00	0.00	13,000.00	10,835.90	560.29	0.00	11,396.19	1,603.81	2,164.10
Computer System (U.P.)	3.00	5,98,740.00	0.00	0.00	0.00	5,98,740.00	5,40,605.72	19,843.38	0.00	5,60,449.10	38,290.90	58,134.28
Computer and Printer (AMTK)	3.00	1,47,790.00	0.00	0.00	0.00	1,47,790.00	1,40,400.50	0.00	0.00	1,40,400.50	7,389.50	7,389.50
Scanner Haryana	3.00	1,60,000.00	0.00	0.00	0.00	1,60,000.00	1,52,000.00	0.00	0.00	1,52,000.00	8,000.00	8,000.00
Furniture and Fixtures (U.P.)	10.00	16,45,939.00	66,500.00	0.00	0.00	17,12,439.00	8,73,589.84	2,11,636.63	0.00	10,85,226.47	6,27,212.53	7,72,349.16
Furniture and Fixture -ALD	10.00	3,27,961.00	0.00	0.00	0.00	3,27,961.00	2,00,045.40	33,117.35	0.00	2,33,162.75	94,798.25	1,27,915.60
Furniture and Fixture (Bahraich)	10.00	6,000.00	3,125.00	0.00	0.00	9,125.00	4,383.94	988.07	0.00	5,372.01	3,752.99	1,616.06
Furniture and Fixture Gonda	10.00	24,220.00	0.00	0.00	0.00	24,220.00	17,475.41	1,746.18	0.00	19,221.59	4,998.41	6,744.59
Furniture and Fixture Varansi	10.00	2,71,308.00	0.00	0.00	0.00	2,71,308.00	2,00,103.74	18,434.79	0.00	2,18,538.53	52,769.47	71,204.26
Flat A 1101 Pulmeriya	20.00	60,91,000.00	0.00	0.00	0.00	60,91,000.00	37,79,963.10	3,21,465.23	0.00	41,01,428.33	19,89,571.67	23,11,036.90
Shop No TF-18 K.B Complex	20.00	0.00	24,89,650.00	0.00	0.00	24,89,650.00	0.00	27,515.07	0.00	27,515.07	24,62,134.93	0.00
Shop No TF-19 K.B Complex	20.00	0.00	15,59,500.00	0.00	0.00	15,59,500.00	0.00	17,235.25	0.00	17,235.25	15,42,264.75	0.00
Shop No TF-19A K.B Complex	20.00	0.00	15,59,500.00	0.00	0.00	15,59,500.00	0.00	17,235.25	0.00	17,235.25	15,42,264.75	0.00
Shop No TF-19B K.B Complex	20.00	0.00	15,59,500.00	0.00	0.00	15,59,500.00	0.00	17,235.25	0.00	17,235.25	15,42,264.75	0.00
Shop No TF-19C K.B Complex	20.00	0.00	15,59,500.00	0.00	0.00	15,59,500.00	0.00	17,235.25	0.00	17,235.25	15,42,264.75	0.00
Shop No TF-19D K.B Complex	20.00	0.00	15,59,500.00	0.00	0.00	15,59,500.00	0.00	17,235.25	0.00	17,235.25	15,42,264.75	0.00
Shop No TF-19E K.B Complex	20.00	0.00	15,59,500.00	0.00	0.00	15,59,500.00	0.00	17,235.25	0.00	17,235.25	15,42,264.75	0.00
Shop No TF-19F K.B Complex	20.00	0.00	24,89,650.00	0.00	0.00	24,89,650.00	0.00	27,515.07	0.00	27,515.07	24,62,134.93	0.00
Plot A-112A, Swarn Nagri, G. Noida	0.00	97,35,740.00	0.00	0.00	0.00	97,35,740.00	0.00	0.00	0.00	0.00	97,35,740.00	97,35,740.00
Guest House Exp Greater Noida B-28	0.00	10,16,930.00	0.00	0.00	0.00	10,16,930.00	0.00	0.00	0.00	0.00	10,16,930.00	10,16,930.00
Plot A-74, Sigma -1 G. Noida	0.00	1,18,47,800.00	0.00	0.00	0.00	1,18,47,800.00	0.00	0.00	0.00	0.00	1,18,47,800.00	1,18,47,800.00
Plot No. Eboney 106, PHI -04	0.00	1,61,23,150.00	0.00	0.00	0.00	1,61,23,150.00	0.00	0.00	0.00	0.00	1,61,23,150.00	1,61,23,150.00
Plot No. Eboney C-82, PHI-04	0.00	1,37,34,788.08	0.00	0.00	0.00	1,37,34,788.08	0.00	0.00	0.00	0.00	1,37,34,788.08	1,37,34,788.08
Total (A)		22,45,01,624.6	3,79,43,213.53	0.00	0.00	26,24,44,838.1	11,43,55,236.6	1,33,09,197.87	0.00	12,76,64,434.4	13,47,80,403.6	11,01,46,388.0
P.Y Total		22,46,38,942.4	1,23,43,994.15	1,24,81,312.00	1,24,81,312.00	22,45,01,624.6	10,66,35,991.6	1,35,76,193.59	58,56,948.62	11,43,55,236.6	11,01,46,388.0	11,80,02,950.8

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Note No. 13 Loans and advances

₹ in rupees

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Imperish Construction Pvt Ltd	0.00	3,00,000.00	0.00	3,00,000.00
Garima Construction	0.00	65,00,000.00	0.00	65,00,000.00
Security With GNIDA Civil Work at Hospital	0.00	7,680.00	0.00	28,01,680.00
Security With GNIDA P and A	1,45,645.00	0.00	1,45,645.00	0.00
Security With Haryana Housing Board	91,48,417.00	0.00	91,48,417.00	0.00
Misc. Deposit EOT GNIDA	4,50,000.00	0.00	4,50,000.00	0.00
Misc. Deposit Civil Work Hospital GNIDA	9,50,000.00	0.00	9,50,000.00	0.00
Security With GNIDA Hospital Finishing	3,00,000.00	0.00	33,08,000.00	0.00
Security With GNIDA Hospital Plumbing Work	0.00	0.00	8,22,000.00	0.00
GNIDA Hospital Remaing II	33,759.00	0.00	1,07,759.00	0.00
Royalty Hold By MP PWD	0.00	75,936.00	0.00	29,17,601.00
Misc. Deposit by AHU Room Fan GNIDA	50,000.00	0.00	50,000.00	0.00
Misc. Deposit EOT Finishing Work Hospital	0.00	10,00,000.00	0.00	10,00,000.00
Security with South Bihar Power	4,02,100.00	0.00	6,33,100.00	0.00
Security With GNIDA Hospital Bal. Civil Wokr	2,07,500.00	0.00	3,46,500.00	0.00
Security Deposit for Guest House	0.00	1,27,500.00	0.00	1,27,500.00
Yamuna Expressway Industries Authorities EMD	93,02,000.00	0.00	1,12,56,000.00	0.00
Misc. Deposit Withold F. Work Hospital	0.00	33,85,014.00	0.00	33,85,014.00
Security Deducted by UPRNN Baharich	0.00	4,87,79,800.00	0.00	5,45,28,004.00
Electricity Board	0.00	13,61,845.00	0.00	13,61,845.00
Security Against Form C	0.00	13,101.00	0.00	13,101.00
Security Deducted by NBCC Bhopal	2,09,49,872.99	0.00	2,09,49,872.99	0.00
Security Deducted by PM PWD Vidisha	0.00	1,98,770.00	0.00	85,28,372.00
Retention Hold EIL Gurgoan	0.00	37,94,427.00	0.00	0.00
Security With Telephone Vidisha	1,500.00	0.00	1,500.00	0.00
Security Gas Vidisha	1,850.00	0.00	1,850.00	0.00
Shree Kunj Bihari Ji Infracon Pvt.Ltd.	1,51,22,092.00	0.00	1,43,52,671.00	0.00
Security Deducted by NTPC Ltd	0.00	15,35,061.00	0.00	15,35,061.00
Security Deducted by AVP Lion Sarari Etawah	0.00	1,46,64,673.00	0.00	2,69,14,673.00
Security Deducted by AAI @5% Ita Nagar	4,31,39,732.35	0.00	1,44,88,449.00	0.00
UPRNN Ltd Jhansi Zone	0.00	0.00	5,17,000.00	0.00
Unique Engiventure Consortium LLP	70,000.00	0.00	70,000.00	0.00
Security Deducted by UPRNN Gonda	63,47,341.00	0.00	56,17,526.00	0.00
Hold by MP PWD Vidisha	0.00	32,69,780.00	0.00	77,66,718.00
Hold by EIL NMCG III	0.00	4,11,925.00	0.00	9,24,925.00
Security Deposit with Electricity Deptt. Gonda	20,000.00	0.00	20,000.00	0.00
Security with URBAN Electricity Distt Div. VI	5,18,400.00	0.00	5,18,400.00	0.00
Security Deducted by Yeida	33,41,400.00	0.00	3,58,23,700.00	0.00
Security Deducted by Proj. Patna	1,28,04,161.00	0.00	51,70,482.00	0.00
Aarohi Infratech	0.00	66,00,000.00	0.00	66,00,000.00
Shelvi Traders	43,04,500.00	0.00	43,05,500.00	0.00
Retention Hold By NTPC	0.00	88,55,640.00	0.00	62,79,956.00
Security Deducted by NTPC @ 10%	0.00	1,34,90,473.00	0.00	1,27,90,734.00
Security Deducted by UPRNN Firozabad	7,00,984.00	0.00	54,66,241.00	0.00
NPCC Hold Money	5,06,666.50	0.00	5,06,666.50	0.00
Hold by AVP Lion Safari Etawah	0.00	39,30,000.00	0.00	39,30,000.00
EIC Retention Against Item	0.00	2,04,010.00	0.00	0.00
Retention for Safety Aspect @01%	0.00	5,42,792.00	0.00	0.00
Security with UP Vat Department	0.00	0.00	25,000.00	0.00
Shiv Gorakh Buildtech Private Limited	20,00,000.00	0.00	20,00,000.00	0.00
Security with South Bihar Power	0.00	5,08,014.00	0.00	5,08,014.00
Convrete Champs Consortium LLP	3,00,000.00	0.00	3,00,000.00	0.00
Retention Electrical Hold By NTPC	0.00	18,21,711.00	0.00	17,52,462.00



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UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED
E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDH NAGAR-201308

(F.Y. 2022-2023)

Security Deducted by NTPC Ltd	0.00	67,07,438.00	0.00	67,07,438.00
Security Deducted by UIT	0.00	51,65,911.00	0.00	10,41,719.00
UPRNN Ltd Jhansi Zone	0.00	0.00	0.00	23,10,000.00
Retention for FQA by NTPC	0.00	8,50,000.00	0.00	35,24,462.00
Retention for Safety Aspects by NTPC	0.00	19,03,011.00	0.00	67,265.00
Security Deposit against Labour Licience	36,000.00	0.00	36,000.00	0.00
Hold by EIL NMCG III	0.00	1,20,000.00	0.00	10,000.00
CPG Retention @10%	0.00	2,23,32,696.00	0.00	6,72,643.00
Security Deposit with Labour Department	54,150.00	0.00	54,150.00	0.00
EMD -GE (p) Lohitpur	0.00	15,06,000.00	0.00	0.00
EMD with CPWD Raipur	52,97,350.00	0.00	52,97,350.00	0.00
Total	13,65,05,420.84	15,99,63,208.00	14,27,39,779.49	16,47,99,187.00

Note No. 13(a) Loans and advances : Other loans and advances:
Retention Electrical Hold By NTPC

₹ in rupees

Particulars	As at 31st March 2023	
	Long-term	Short-term
Total	0.00	0.00

Note No. 9 Current investments

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Other current investments (Unquoted)		
In Others		
FDRs with HDFC Bank (Lower of cost and Market value)	8,58,85,619.11	7,79,58,162.29
FDRs with BOB (Lower of cost and Market value)	3,24,99,225.00	1,12,15,500.00
FDR with ICICI Bank (Lower of cost and Market value)	2,26,28,846.20	1,23,58,625.00
FDRS Patna Site (Lower of cost and Market value)	0.00	1,00,58,908.00
FDRs HDFC Bank Ita Nagar (Lower of cost and Market value)	0.00	1,00,000.00
Gross Investment	14,10,13,690.31	11,16,91,195.29
Net Investment	14,10,13,690.31	11,16,91,195.29
Aggregate amount of unquoted investments	14,10,13,690.31	11,16,91,195.29

Note No. 10 Inventories

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
(Valued at cost or NRV unless otherwise stated)		
Finished Goods	54,39,84,550.00	48,75,83,170.00
Total	54,39,84,550.00	48,75,83,170.00



19/11/23

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Note No. 11 Trade receivables

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Secured, Considered good	0.00	0.00
Unsecured, Considered Good	0.00	0.00
Doubtful	0.00	0.00
Allowance for doubtful receivables	0.00	0.00
Total	0.00	0.00

(Current Year)

₹ in rupees

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Undisputed Trade Receivables (considered doubtful)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(v) Provision for doubtful receivables	0.00	0.00	0.00	0.00	0.00	0.00

(Previous Year)

₹ in rupees

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Undisputed Trade Receivables (considered doubtful)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(v) Provision for doubtful receivables	0.00	0.00	0.00	0.00	0.00	0.00

Note No. 11(a) Trade receivables

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Sundry Debtors	28,62,74,531.64	23,31,49,667.28
Advance to Creditors	23,60,58,074.07	11,18,78,642.64
Total	52,23,32,605.71	34,50,28,309.92



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UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED
E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDH NAGAR-201308

(F.Y. 2022-2023)

Note No. 12 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Balance with banks		
State Bank of India AMTK.	0.00	10,691.18
HDFC Bank Gonda	0.00	40,875.02
HDFC Bank A/c 3355 Ita Nagar	15,53,185.47	2,68,39,054.85
HDFC Bank Ltd. Ald. 6862	0.00	48,35,144.37
HDFC Bank Ltd. Bhopal A/c 4671	1,99,49,568.80	0.00
Bank of Baroda 0192	13,846.98	18,63,182.03
HDFC Bank Ltd Bahraich 2520	0.00	1,73,172.04
HDFC Bank Ltd Patna 4681	0.00	11,79,967.94
Total	2,15,16,601.25	3,49,42,087.43
Cash in hand		
Cash in hand	23,63,782.01	27,88,670.45
Total	23,63,782.01	27,88,670.45
Total	2,38,80,383.26	3,77,30,757.88

Note No. 14 Other current assets

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Other Assets		
Other Current Assets	8,37,76,728.68	10,58,00,268.11
Total	8,37,76,728.68	10,58,00,268.11



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E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDH NAGAR-201308

(F.Y. 2022-2023)

Note No. 14(a) Other current assets:Other Assets: Other Current Assets

₹ in rupees

Particulars	31st March 2023	31st March 2022
Accured interest	23,86,710.37	1,74,29,955.89
Withheld for Royalty	9,37,806.00	0.00
Withheld amount by CPWD Patna	98,97,715.00	40,05,210.00
Withheld for Royalty	50,75,672.00	75,70,832.00
Withault amount by GNIDA Finishing Work	4,50,000.00	4,50,000.00
Withault amount (E.O.T) By GNIDA	1,00,000.00	1,00,000.00
Withault Amount by Avas Vikas	18,50,000.00	18,50,000.00
Withault Amount by AVP Loni	86,783.00	86,783.00
Withault by AVP Lion Safari Etawah	2,75,000.00	2,75,000.00
Prepaid B/G Commission 2022-23	0.00	4,07,216.13
Income Tax Refundable	30,89,515.60	34,83,697.60
TDS Refundable	1,40,17,589.00	1,40,17,589.00
Electronic Credit Ledger (Madhya Pradesh)	63,16,661.00	43,57,473.00
Electronic Credit Ledger (Hariyana)	36,43,243.40	33,08,210.00
Electronic Credit Ledger (Bihar)	22,10,428.00	28,51,506.50
GST Cash Ledger (Uttar Pradesh)	1,37,190.00	12,49,772.00
Input GST Haryana	0.00	4,85,100.56
GST Cash Ledger (Madhya Pradesh)	8,79,559.00	24,55,256.00
GST (Madhya Pradesh)	1,80,011.07	37,216.51
GST (Uttar Pradesh)	0.00	41,61,672.60
GST Cash Ledger (Hariyana)	39,21,038.00	33,74,514.00
Input GST Odisa	0.00	13,81,485.67
Gst (Delhi)	0.00	86,46,259.21
Input Gst Patna	0.00	1,39,78,726.49
Imprest Account	35,08,736.36	29,22,016.67
GST (Arunachal Pradesh)	0.00	7,08,896.74
Cash Credit Ledger Delhi	0.00	4,43,689.00
GST Cash Ledger (Odisha)	11,05,423.00	1,61,396.50
GST Cash Ledger (Rajasthan)	17,65,674.00	6,31,894.00
Electronic Credit Ledger Jharkhand	32,94,121.00	34,97,907.00
Electronic Credit Ledger (Odisha)	6,78,498.34	10,76,422.03
Gst (Jharkhand)	0.00	3,94,570.01
GST (Rajasthan)	16,45,818.00	0.00
GST Cash Ledger (Bihar)	6,35,886.00	0.00
GST Cash Ledger (Jharkhand)	32,21,192.00	0.00
GST Cash Ledger (Arunachal Pradesh)	72,14,651.00	0.00
Electronic Credit Ledger (Arunachal Pradesh)	37,39,974.00	0.00
GST Cash Ledger (Delhi)	10,10,022.00	0.00
Electronic Credit Ledger (Delhi)	78,677.00	0.00
TDS 2022-23	2,52,661.54	0.00
URBAN Improvement Trust with helt (Kota)	1,70,473.00	0.00
Total	8,37,76,728.68	10,58,00,268.11



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Note No. 15 Revenue from operations

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Sale of services		
Work Contract Receipt	2,12,93,97,319.97	1,19,81,70,815.76
	2,12,93,97,319.97	1,19,81,70,815.76
Other operating revenues		
Stock Transfer	0.00	2,95,61,860.19
	0.00	2,95,61,860.19
Net revenue from operations	2,12,93,97,319.97	1,22,77,32,675.95

Other income

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Interest Income	70,60,492.79	79,57,201.00
Other non-operating income		
Short and Excess	0.00	27,979.74
EPF Subsidy Received	56,186.00	6,65,716.00
Discount Received	40,661.27	3,65,723.95
Other Income	16,84,262.50	18,24,601.00
Construction Equipment Hiring Receipt	18,978.00	45,95,110.00
	18,00,087.77	74,79,130.69
Total	88,60,580.56	1,54,36,331.69

Cost of material Consumed

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Inventory at the beginning		
Add:Purchase		
Other Materials	1,12,15,78,284.62	80,63,32,140.87
	1,12,15,78,284.62	80,63,32,140.87
Less:-Inventory at the end		
Total	1,12,15,78,284.62	80,63,32,140.87

Details of material consumed

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Other Materials		
Consumption other materials	1,12,15,78,284.62	77,74,10,228.04
Stock Transfer	0.00	2,89,21,912.83
	1,12,15,78,284.62	80,63,32,140.87
Total	1,12,15,78,284.62	80,63,32,140.87

Details of purchase

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Other Materials		
Consumption other materials	1,12,15,78,284.62	77,74,10,228.04
Stock Transfer	0.00	2,89,21,912.83
	1,12,15,78,284.62	80,63,32,140.87
Total	1,12,15,78,284.62	80,63,32,140.87



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₹ in rupees

Particulars	Unit of Measurement	31st March 2023		31st March 2022	
		Value	Quantity	Value	Quantity
Other Materials					
Stock Transfer		0.00	0.00	2,89,21,912.83	0.00
Consumption other materials		1,12,15,78,284.62	0.00	77,74,10,228.04	0.00
		1,12,15,78,284.62		80,63,32,140.87	

₹ in rupees

Particulars	31st March 2023		31st March 2022	
	Value	%to total Consumption	value	%to total Consumption
Other Materials				
Imported	0.00	0.00	0.00	0.00
Indigenous	1,12,15,78,284.62	100.00	80,63,32,140.87	100.00
	1,12,15,78,284.62	100.00	80,63,32,140.87	100.00

Note No. Changes in inventories

₹ in rupees

Particulars	31st March 2023	31st March 2022
Inventory at the end of the year		
Work-in-Progress	23,40,15,280.00	33,00,00,000.00
Traded Goods	30,99,69,270.00	15,75,83,170.00
	54,39,84,550.00	48,75,83,170.00
Inventory at the beginning of the year		
Work-in-Progress	33,00,00,000.00	24,46,91,330.00
Traded Goods	15,75,83,170.00	0.00
	48,75,83,170.00	24,46,91,330.00
(Increase)/decrease in inventories		
Work-in-Progress	9,59,84,720.00	(8,53,08,670.00)
Traded Goods	(15,23,86,100.00)	(15,75,83,170.00)
	(5,64,01,380.00)	(24,28,91,840.00)

Note No. 16 Employee benefit expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Salaries and Wages		
Labour Charges	1,49,31,881.62	1,11,78,450.25
Labour Cess Charges	1,66,74,810.47	89,34,934.40
Payment to Sub Contractor	58,02,43,833.40	33,07,78,940.16
Payment to Hire Charges Contractors	3,66,93,958.95	4,12,19,669.34
Salary	9,96,84,809.43	7,32,73,212.39
	74,82,29,293.87	46,53,85,206.54
Staff welfare Expenses	16,27,163.47	21,63,007.85
Total	74,98,56,457.34	46,75,48,214.39



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UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED
E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDH NAGAR-201308

(F.Y. 2022-2023)

Note No. 17 Finance costs

₹ in rupees

Particulars	31st March 2023	31st March 2022
Interest		
Bank Interest	1,21,44,404.68	56,35,129.89
	1,21,44,404.68	56,35,129.89
Other Borrowing costs		
Bank Charges and Commission	1,06,15,424.42	72,26,555.24
	1,06,15,424.42	72,26,555.24
Total	2,27,59,829.10	1,28,61,685.13

Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Depreciation on tangible assets	1,33,09,197.87	1,35,76,193.59
Total	1,33,09,197.87	1,35,76,193.59

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Note No. 18 Other expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Audit fees	2,36,000.00	2,25,000.00
Company Audit Fees	79,000.00	75,000.00
Loading and unloading expenses	19,08,992.79	8,63,822.00
Diesel and Fuels	5,00,83,724.27	4,36,89,668.98
Electricity Expenses	23,70,028.00	4,32,286.00
Freight and Cartage	58,33,233.45	64,19,163.15
Fooding Expenses	31,60,989.31	16,90,951.91
Security expenses	69,512.00	0.00
Gst Interest Charges	2,90,151.00	4,63,665.00
Noida Plant for Rent	0.00	3,38,800.00
Rent of Guest Houses	22,35,549.00	18,27,026.00
Rent of Plant Land BHR	0.00	50,000.00
Interest on TDS	29,276.00	0.00
Interest paid to others	72,46,135.49	25,83,456.45
Surveying and Map Making Services	0.00	37,000.00
E.P.F Employer Contribution	31,73,354.00	17,27,319.00
E.S.I Contribution by Employer	7,88,410.00	3,51,420.00
GST Expenses	9,49,605.83	31,20,095.00
Fee and Taxes	1,07,773.00	1,56,900.00
Gst Charges	6,900.00	0.00
TDS on Late Fee	1,366.00	0.00
Administration Charges	10,240.00	0.00
Repairs and maintenance of computer	2,52,797.46	2,06,859.97
Courier and postage	1,38,565.00	94,847.00
Director's remuneration	27,87,000.00	43,57,500.00
Donation and Subscription	70,950.00	1,91,350.00
Festival celebration expenses	30,16,475.36	28,90,695.76
Record Room A-179 ALPHA 1	0.00	70,000.00
Toll Tax	8,168.00	0.00
Insurance expenses	78,12,729.10	92,77,922.98
Legal and professional expenses	1,51,22,792.00	3,01,48,965.63
Lab Testing Exp.	5,12,177.50	19,83,520.00
Medicine Exp.	2,77,174.00	2,38,745.00
Guest house expenses	18,67,208.20	12,84,179.00
Printing and stationery	11,80,468.38	9,08,992.62
Rent Head Office	2,11,200.00	1,92,000.00
Office Exp.	4,80,329.50	2,88,560.00
Site Expenses	18,03,521.44	33,35,300.00
Calibration Charges	15,000.00	0.00
Telephone expenses	4,97,866.23	5,45,854.41
Tender Fee	2,48,560.00	4,97,051.00
Travelling Expenses	56,60,296.70	25,44,498.09
Vehicle running expenses	37,78,438.66	40,60,514.15
Lab Instruments	0.00	76,500.00
Weight Charges	2,350.00	16,600.00
Short & Excess	1,75,495.67	0.00
Penalty	0.00	2,65,000.00
Labour Licence Expenses	7,760.00	18,011.80
Repair and Maintenance	60,83,441.55	55,73,115.88
Loss on Assets Sold	0.00	17,78,269.38
Mess Site Expenses	0.00	3,45,695.00
CSR Expenditure Exp.	15,00,000.00	0.00
Misc. Expenses	7,27,938.53	16,816.00
Royalty Expenses	16,21,486.54	0.00
ROC Fee	3,196.00	0.00
Total	13,44,43,625.96	13,52,58,937.16



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UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED
E-263, ALPHA-1, GREATER NOIDA, GAUTAM BUDH NAGAR-201308

(F.Y. 2022-2023)

Current tax

₹ in rupees

Particulars	31st March 2023	31st March 2022
Current tax pertaining to current year	4,52,54,017.00	1,44,99,306.00
Total	4,52,54,017.00	1,44,99,306.00

Deferred tax

₹ in rupees

Particulars	31st March 2023	31st March 2022
Deferred Tax Liabilities	1,83,363.00	(1,57,821.00)
Total	1,83,363.00	(1,57,821.00)

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