



Universal Contractors And Engineers Limited

(Formerly Known as Universal Contractors and Engineers Private Limited)

Regd. Off:- E-263, Alpha-1, Greater Noida, G.B. Nagar, (U.P.) - 201308 (India)

Phone: +91-120-4293687, Email: universal@ucepl.com, Web: www.ucepl.com

CIN : U45204UP2009PLC132673

An ISO 9001:2015, 14001:2015, 45001:2018 Certified Company

NOTICE

SHORTER NOTICE IS HEREBY GIVEN THAT THE SIXTEEN ANNUAL GENERAL MEETING OF UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED WILL BE HELD ON TUESDAY, 9TH SEPTEMBER, 2025 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 TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended March 31, 2025, including Balance Sheet as at March 31, 2025, the statement of Profit and Loss Account for the Financial Year ended on that and Statement of Cash Flows for the financial year ended March 31, 2025, together with the Reports of Board of Directors and Auditor thereon and in this regard to consider and if deemed fit, to pass with or without modification(s), the following Resolution as an **Ordinary Resolution**:

“**RESOLVED THAT** the Audited Financial Statements of the Company for the Financial Year ended March 31, 2025, including Balance Sheet as at March 31, 2025, the statement of Profit and Loss Account for the Financial Year ended on that and Statement of Cash Flows for the financial year ended March 31, 2025, together with the Reports of Board of Directors and Auditor thereon as circulated to the Members be and are hereby received, considered, and adopted.”

2. **TO RE-APPOINT MR. SHEKHAR SHARMA, THE RETIRING DIRECTOR:**

To appoint a Director in place of Mr. Shekhar Sharma (DIN: 10349346), Director of the Company, who retires by rotation and being eligible, offers himself for re- appointment, and in this regard to consider and if deemed fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

“**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Shekhar Sharma (DIN:10349346), Director of the Company, who retires by rotation and being eligible for reappointment, be and is hereby re-appointed as a Director of the Company liable to retire by rotation”

For Universal Contractors And Engineers Ltd.

Company Secretary

3. TO RE-APPOINT MS. POOJA SHARMA, THE RETIRING DIRECTOR:

To appoint a Director in place of Ms. Pooja Sharma (DIN: 10349340), Director of the Company, who retires by rotation and being eligible, offers himself for re- appointment, and in this regard to consider and if deemed fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

“**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Ms. Pooja Sharma (DIN:10349340), Director of the Company, who retires by rotation and being eligible for reappointment, be and is hereby re-appointed as a Director of the Company liable to retire by rotation”

SEPECIAL BUSINESS

4. RATIFICATION OF REMUNERATION OF COST AUDITORS:

To consider and if thought fit, to pass with or without modification(s), the following Resolution as an **Ordinary Resolution** -

“**RESOLVED THAT** pursuant to the provisions of Section 148(3) and other applicable provisions, if any, of the Companies Act, 2013 and Rules framed thereunder and the Companies (Audit and Auditors) Rules, 2014, as amended from time to time, the shareholder of the Company hereby ratifies and approve the remuneration of Rs.60,000/- (Rupees Sixty Thousand only) and out of pocket expenses plus applicable taxes payable to M/s Sharma Gopinathan & Co, Cost Accountants (Firm Registration Number 000427), Cost Accountants, who have been appointed as the Cost Auditors of the Company by the Board of Directors on the recommendation of Audit Committee to conduct the Cost Audit of the cost records maintained by the Company as prescribed under the Companies (Cost Records and Audit) Rules, 2014 as amended from time to time for the Financial Year ending March 31, 2026.”

“**RESOLVED FURTHER THAT** the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, and things as may be deemed necessary or expedient to give effect to this Resolution.”

By order of the Board of Directors
For Universal Contractors and Engineers Limited

 Company Secretary

Kapil Garg
Company Secretary
M-F9391
Date: - 05/09/2025
Place: - Greater Noida

**EXPLANATORY STATEMENT PURSUANT TO SECTION 102 (1) OF THE COMPANIES ACT,
2013**

Item No. 4

Ratification of Remuneration of the Cost Auditors of the Company

In accordance with the provisions of Section 148 of the Companies Act, 2013 and Rules framed thereunder, the Board of Directors, on the recommendation of the Audit Committee, in their Meeting held on 11 August. 2025 had considered and approved the appointment of M/s. Sharma Gopinathan & Co. Cost Accountants (Firm Registration No .00427) as Cost Auditors of the Company for the Financial Year 2025-26 to carry out Audit of Cost Records of the Company relating to construction Activities, at a remuneration of Rs. 60,000/- (Rupees Sixty Thousand Only) (Plus out-of-pocket expense and applicable taxes).

In accordance with the provisions of section 148 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditors is required to be ratified by the Members of the Company. In compliance with the above requirement, approval of the Members is sought for passing an Ordinary Resolution for remuneration payable to the Cost Auditors of the Company for the Financial Year 2025-26.

None of the Directors and Key Managerial Personnel of the Company or their relatives are in any way interested or concerned in this Resolution.

The Board recommends the Resolution set out at Item No. 04 of the Notice for approval of the Members by way of Ordinary Resolution

**By order of the Board of Directors
For Universal Contractors and Engineers Limited**

For Universal Contractors And Engineers Ltd.

Kapil Garg
Company Secretary *Company Secretary*
M-F9391

Date: - 05.09.2025

Place: - Greater Noida

NOTES:

1. The said Annual General Meeting (AGM) is proposed to be held on shorter notice and relevant consent as required u/s 101(1) of Companies Act, 2013 has been obtained for holding the AGM on shorter notice.
2. 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.
3. 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.
4. 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.
5. 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.
6. 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.
7. 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.
8. A roadmap showing directions to reach the venue of the AGM is given at the end of this Report.

For Universal Contractors And Engineers Ltd.

 Company Secretary

ATTENDANCE SLIP

I/We.....R/o..... hereby record my/our presence at the Annual General Meeting of the Company on Tuesday , 9th Day of September, 2025 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 2024-2025 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.

For Universal Contractors And Engineers Ltd.



Company Secretary

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 OF THE COMPANY, WILL BE HELD ON TUESDAY, 9TH DAY OF SEPTEMBER, 2025 AT 12:00 P.M. AT THE REGISTERED OFFICE OF THE COMPANY.

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 Tuesday, 9^h Day of September, 2025 at 12:00 P.M. at registered office 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:

For Universal Contractors And Engineers Ltd.

 Company Secretary

NO.	RESOLUTION	IN FAVOUR OF	AGAINST
	ORDINARY RESOLUTIONS		
1.	To Approve the Financials of the Company of the FY 2024-25		
2.	To Re-appoint Mr. Shekhar Sharma, the Retiring Director		
3.	To Re-appoint Ms. Pooja Sharma, the Retiring Director		
4.	To Ratification of Remuneration of Cost Auditors		

Affix
Revenue
Stamp of
Rs. 1/-

Signed thisday.....2025

.....
Signature of shareholder

.....
Signature of proxy holder

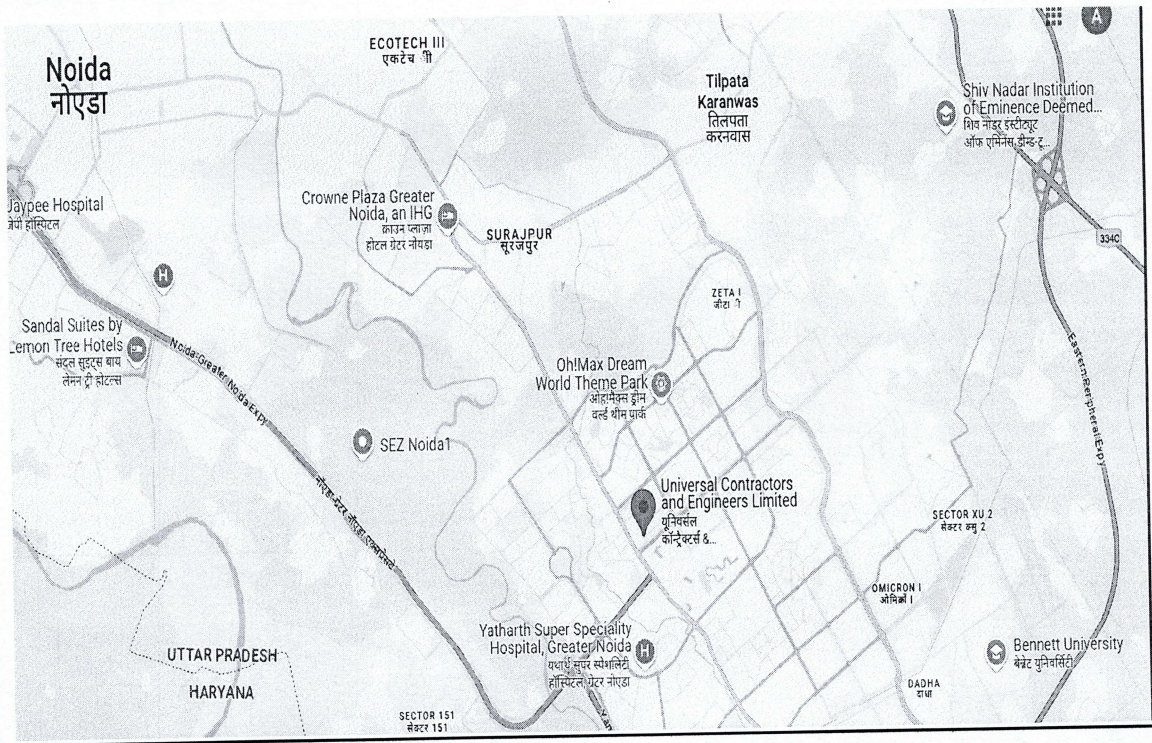
Note:

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.
3. The proxy form should be signed across the Revenue Stamp as per specimen signature(s) registered with the company

For Universal Contractors And Engineers Ltd.


Company Secretary

Road Map of the Venue



For Universal Contractors And Engineers Ltd.

[Handwritten Signature]
Company Secretary



Universal Contractors And Engineers Limited

(Formerly Known as Universal Contractors and Engineers Private Limited)

Regd. Off:- E-263, Alpha-1, Greater Noida, G.B. Nagar, (U.P.) - 201308 (India)

Phone: +91-120-4293687, Email: universal@ucepl.com, Web: www.ucepl.com

CIN : U45204UP2009PLC132673

An ISO 9001:2015, 14001:2015, 45001:2018 Certified Company

DIRECTOR'S REPORT F. Y. 2024-25

To,
The Members of
UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED

Your Directors have pleasure in presenting their 16th Annual Report with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended, 31st March, 2025.

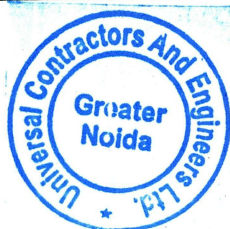
1. NATURE OF BUSINESS

The Company's business is of Engineering, Procurement and Construction (EPC) & various development/re-development projects. There was no change in nature of business of the Company, during the year under review.

2. FINANCIAL SUMMARY OR PERFORMANCE OF THE COMPANY

Particulars	Current Year 31.03.2025 (Figures in Lakhs.)	Previous Year 31.03.2024 (Figures in Lakhs.)
Revenue from Operations	24,051.64	17,074.09
Other Income	388.85	117.18
Total Income	24,440.49	17,191.27
Profit/(Loss) before Depreciation	2149.09	1566.68
Less: Depreciation	157.90	166.99
Profit/(Loss) after Depreciation before Tax	1991.19	1399.69
Less: Exceptional items	-	(44.78)
Profit/(Loss) before Tax Expense	1991.19	1444.48
Less: Current Tax	523.56	456.12
Less: Deferred Tax	(9.25)	(4.50)
Profit after Tax	1,476.88	992.85

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3. STATE OF COMPANY'S AFFAIRS

During the year under review, the total Income of the Company was Rs. 24,440.49 (in lakhs) against Rs. 17,191.27 (in lakhs) in the previous year. The Company has earned a profit after tax of Rs. 1476.88 (in lakhs) compared to a profit of Rs. 992.85 (in lakhs) in the previous year. Your directors are continuously looking for avenues for future growth of the Company.

4. ANNUAL RETURN AS PROVIDED UNDER SECTION 92

Pursuant to Section 92 and Section 134(3)(a) of the Companies Act, 2013, read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return for the Financial Year 2024-2025 will be published on the website of the Company at the web link <https://www.ucepl.com/>

5. 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. 1476.88 (in lakhs) to General Reserve Account.

6. DIVIDEND

The Board of Directors has not recommended any dividend for the financial year 2024-25 in order to conserve resources for future business requirements and growth opportunities. The Board believes that this decision is in the best interest of the Company and its stakeholders.

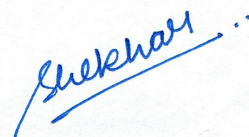
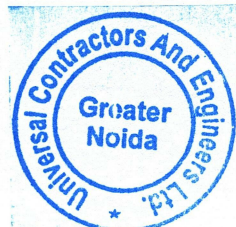
7. CAPITAL STRUCTURE

The Authorized Share Capital of the Company was increased from ₹4,00,00,000 (Rupees Four Crore Only) to ₹19,00,00,000 (Rupees Nineteen Crore Only), by the creation of 1,50,00,000 new equity shares of ₹10/- each, ranking pari-passu with the existing shares in the FY 2024-25

The Authorized Share Capital of the Company as on 31st March 2025 was INR 19,00,00,000/- divided into 1,90,00,000 Equity Shares of INR 10/- each.

The Paid-up Share Capital of the Company was increased from ₹1,50,00,000 to ₹13,50,00,000, by the capitalisation of ₹12,00,00,000 from its Free Reserves for the issue of 1,20,00,000 new fully paid-up equity shares of ₹10/- each as bonus shares to the existing shareholders in the ratio of 8:1 in the FY 2024-25

The Issued and Paid-up Share Capital of the Company as on 31st March 2025 was INR 13,50,00,000/- divided into 1,35,00,000 Equity Shares of INR 10/- each.



8. CHANGE IN THE NAME OF THE COMPANY

The name of the Company was changed to “**Universal Contractors and Engineers Limited**”, vide a fresh Certificate of Incorporation bearing no. **U45204UP2009PLC132673** dated **May 29, 2024**, issued by the Registrar of Companies, Central Registration Centre consequent upon conversion from Private Company to Public Company.

9. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company.

10. DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES

The Company has executed a Joint Venture agreement with UCEPL-SRSBL Joint Venture (AOP) w.e.f. 21.06.2022 for mutual participation in certain Projects. It is also stated that the Company is continuing with this joint venture till date.

Further, the Company has also entered into Joint Venture agreements with following:-

1. Concrete Champs Consortium LLP
2. Uniaim Infra Consortium LLP
3. Unicom Infra Consortium LLP

However, the Company has exited from above 3 mentioning LLP Joint ventures w.e.f. 28.09.2024

11. VIGIL MECHANISM


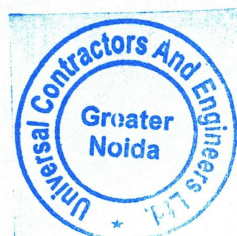
The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of its business operations. To maintain these standards, the Company has formulated a ‘Vigil Mechanism Policy’ which also fulfils the requirement under Section 177 of the Companies Act, 2013.

The Policy applies to all the employees working in the Company. Pursuant to the Policy, the whistle blowers can raise concerns relating to matters such as breach of Company’s Code of Conduct, fraud, bribery, corruption, employee misconduct, illegality, misappropriation of Company’s funds / assets etc.

The Policy aims to ensure that serious concerns are properly raised and addressed and are recognized as an enabling factor in administering good governance practices

12. DEPOSITS FROM THE PUBLIC

The Company has not accepted any deposits from the public and as such, no amount on account of principal or interest on deposits from the public was outstanding as on the date of the balance sheet.



13. DETAILS OF THE BOARD OF DIRECTORS, PROMOTERS AND KEY MANEGERIAL PERSONS.

As on 31st March 2025, the Company had following Directors and Key Managerial Persons on its Board during the year:

S. No.	Name of Directors	DIN	Designation
1	Mr. ASHOK KUMAR SHARMA	02600926	Managing Director
2	Mr. SHEKHAR SHARMA	10349346	Director
3	Ms. POOJA SHARMA	10349340	Director
4	Mr. JALAJ PARASHAR	10712155	Independent Director
5	Mr. CHETAN PRASAD	10752456	Independent Director
6	Mr. PRANSHU GOEL	-	*Company Secretary
7	Mr. GANGA RAM	-	CFO

1. *Mr. Pranshu Goel has resigned to act as a Company Secretary w.e.f. 10th August, 2025
2. **Mr. Kapil Garg has been appointed as a Company Secretary w.e.f. 11th August, 2025

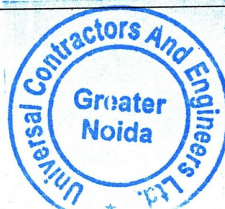
Further during the FY 2024-25, the Company has categorized its Shareholders in promoters and non-promoter group in the following manner: -

Sr No.	Name of the Shareholder	Category
1.	Mr., Shekhar Sharma	Promoter
2.	Ms. Pooja Sharma	Promoter
3.	Ms. Roobi Sharma	Promoter
4.	Mr. Ashok Kumar Sharma	Promoter
5.	Mrs. Rajesh Sharma	Non- Promoter
6.	Mrs. Suman Sharma	Non- Promoter
7.	Mr. Rajan Bhatia	Non- Promoter
8.	Mr. Nand Kishore	Non- Promoter
9.	Mr. Kaushal Kishore	Non- Promoter

There are 28 Board meetings of the Board of Directors were held during the Financial Year 2024-25:

SN	Date of Meeting	Board Strength	No. of Directors Present
1	04/04/2024	3	3

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2	15/04/2024	3	3
3	19/04/2024	3	3
4	26/04/2024	3	3
5	16/05/2024	3	2
6	22/05/2024	3	3
7	12/06/2024	3	3
8	20/06/2024	3	2
9	24/06/2024	3	3
10	15/07/2024	3	3
11	09/08/2024	3	3
12	14/08/2024	3	3
13	16/08/2024	3	2
14	24/08/2024	3	2
15	29/08/2024	3	3
16	04/09/2024	5	5
17	20/09/2024	5	5
18	27/09/2024	5	3
19	28/09/2024	5	2
20	11/11/2024	5	2
21	09/12/2024	5	2
22	24/12/2024	5	2
23	25/12/2024	5	2
24	31/12/2024	5	2
25	02/01/2025	5	2
26	01/02/2025	5	5
27	03/03/2025	5	2
28	26/03/2025	5	2

There were 5 Extra – Ordinary General Meetings of the shareholders held during the Financial Year 2024-25 as per details given below: -

S. No	Date of Extra Ordinary General Meeting
1	16/04/2024
2	17/07/2024
3	13/08/2024
4	31/08/2024
5	28/02/2025

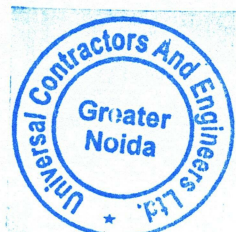
The Annual General Meeting of the Company for the financial year ended on March 31, 2024 was held on 30th September, 2024.

14. DISQUALIFICATION OF DIRECTORS

{Pursuant to Section 164 of the Companies Act, 2013}

None of the Directors have incurred any disqualification on account of non-compliance with any of the provisions of the Act.

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15. 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.

16. DECLARATION BY INDEPENDENT DIRECTORS

The Company has received necessary declarations from all Independent Directors of the Company in accordance with the provisions of Section 149(7) of the Companies Act, 2013 confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013.

17. CONSTITUTION OF VARIOUS COMMITTEES DURING THE FINANCIAL YEAR 2024-25.

(A) Composition of Audit Committee

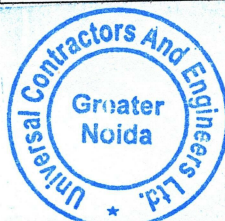
Name of the Director	Designation in the Committee	Nature of Directorship
Mr. Jalaj Parashar	Chairman	Independent Director
Mr. Chetan Prasad	Member	Independent Director
Mr. Ashok Kumar Sharma	Member	Managing Director

(B) Composition of Nomination and Remuneration Committee

Name of the Director	Designation in the Committee	Nature of Directorship
Mr. Chetan Prasad	Chairman	Independent Director
Mr. Jalaj Parashar	Member	Independent Director
Ms. Pooja Sharma	Member	Non Executive Director

(C) Composition of Stakeholders Relationship Committee

Name of the Director	Designation in the Committee	Nature of Directorship
Mr. Jalaj Parashar	Chairman	Independent Director



Mr. Chetan Prasad	Member	Independent Director ✓
Mr. Shekhar Sharma	Member	Executive Director ✓

(D) Corporate Social Responsibility Committee

Name of the Director	Designation in the Committee	Nature of Directorship
Mr. Jalaj Parashar	Chairman	Independent Director ✓
Ms. Pooja Sharma	Member	Non-Executive Director ✓
Mr. Ashok Kumar Sharma	Member	Managing Director ✓

18. POLICY ON APPOINTMENT AND REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT OF THE COMPANY:

The Board of Directors has formulated the Nomination and Remuneration Policy of your Company based on recommendations made by the Nomination and Remuneration Committee. The salient aspects covered in the Nomination and Remuneration Policy are covering the policy on appointment and remuneration of Directors including criteria for determining qualifications, positive attributes, independence of a director and other matters, etc.

Nomination and Remuneration Policy of the Company:

In accordance with the Nomination and Remuneration Policy, the Nomination and Remuneration Committee has, inter alia, the following responsibilities:

- Formulate the criteria for appointment as a Director:

The Committee shall formulate broad guidelines and parameters required to be fulfilled for becoming a Director of the Company and review the same ongoing basis. The broad parameters are qualifications, skills, expertise, interpersonal qualities, positive attributes, experience, social standing, and etc. factors.

- Identify persons who are qualified to be Directors:

The Committee shall identify people who are qualified to become Directors and who satisfy the criteria laid down.

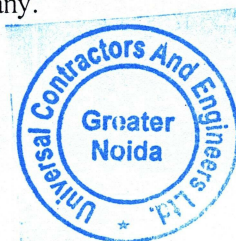
The process of identification shall include ascertaining, meeting, screening and reviewing candidates for appointment as Directors, whether Independent, Non-Executive or Executive.

- Nominate candidates for Directorships subject to the approval of Board:

The Committee recommends to the Board the appointment of potential candidates as Non- Executive Director or Independent Director or Executive Director, as the case may be.

- Approve the candidates required for senior management positions:

The Committee shall lay down criteria qualifications, skills, expertise and qualities required for senior management positions like Managing Director & CEO, CFO and Company Secretary and members of the Management Committee of the Company.



- Evaluate the performance of the Board:

The Committee shall determine a process for evaluating the performance of every Director, Committees of the Board and the Board. The Committee may seek the support and guidance of external experts and agencies for this purpose as may be required.

- Evaluate the performance of the Managing Director or Whole-time Director and determine their compensation:

The Committee shall evaluate the performance of the Managing Director or Whole-time Director by setting their Key Performance Objectives at the beginning of each financial year. The Committee shall also approve their compensation package(s) in accordance with applicable laws, in line with the Company's objectives, shareholders' interests, comparable with industry standards and in commensurate with the role and responsibilities.

- Review performance and compensation of senior management:

The Committee shall review the performance of the senior management of the Company. The Committee shall ensure that the remuneration to the Key Managerial Persons and Senior Management involves a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of the Company, roles and responsibilities, functional areas, industry standards etc. factors.

19. FORMAL ANNUAL EVALUATION OF THE PERFORMANCE OF THE BOARD, ITS COMMITTEES & OF INDIVIDUAL DIRECTORS:

The Board of Directors has evaluated the performance of all Independent Directors, Non-Independent Directors and its Committees. The Board deliberated on various evaluation attributes for all directors and after due deliberations made an objective assessment and evaluated that all the directors in the Board have adequate expertise drawn from diverse industries and business and bring specific competencies relevant to the Company's business and operations. The Board found that the performance of all the Directors was quite satisfactory.

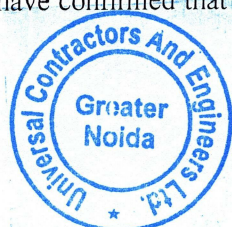
The Board also noted that the term of reference and composition of the Committees was clearly defined. The Committee performed their duties diligently and contributed effectively to the decisions of the Board.

The functioning of the Board and its committees were quite effective. The Board evaluated its performance as a whole and was satisfied with its performance and composition of Independent and Non-Independent Directors.

20. STATUTORY AUDITOR AND AUDITORS' REPORT

In terms of the provision of Section 139 of Companies Act, 2013 M/s Avkash Sharma & Co. (Registration Number of Firm: 007361C) were appointed as the Statutory Auditor of the Company for a period of 5 years from the conclusion of 15th Annual General Meeting held on 30th September, 2024 until the conclusion of Annual General Meeting to be held on in the year 2029

During the year, the statutory auditors have confirmed that they satisfy the independent criterial required under 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.

21. DISCLOSURE OF FRAUDS IN THE BOARD'S REPORT UNDER SECTION 143 OF THE COMPANIES ACT, 2013:

There have been no instances of fraud reported by the Auditors under Section 143(12) of the Companies Act, 2013.

22. COST AUDITORS

As per Section 148 of the Act read with the Companies (Cost Records and Audit) Rules, 2014, the Company is required to prepare and maintain cost records and has the cost records audited by a Cost Accountant and accordingly the Board of Directors has appointed M/s Sharma Gopinathan & Co, Cost Accountants (Firm Registration Number 000427) as the Cost Auditors for the financial year 2024-25 for auditing and maintaining such cost accounts and records.

Further the Board at its meeting held on 11th August, 2025, has appointed M/s Sharma Gopinathan & Co, Cost Accountants (Firm Registration Number 000427) as the Cost Auditor of the Company for FY 2025-26 under Section 148 and all other applicable provisions of the Act.

The auditor has confirmed that he is free from disqualification specified under Section 141(3) and proviso to Section 148(3) read with Section 141(4) of the Act and that the appointment meets the requirements of Section 141(3)(g) of the Act. He has further confirmed his independent status and an arm's length relationship with the Company.

The remuneration payable to the Cost Auditor is required to be placed before the Members in Annual General Meeting for their ratification. Accordingly, a resolution seeking Members' ratification for the remuneration payable to M/s. Sharma Gopinathan & Co, Cost Accountants is included in the Notice convening the AGM.

23. LOANS, GUARANTEES AND INVESTMENTS

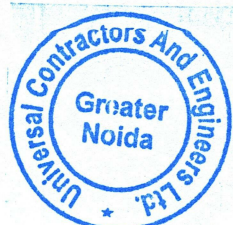
The Company has given an Inter corporate loan and for the same the provisions of Section 186 of the Companies act 2013, have complied.

24. BOARD'S COMMENTS ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

25. 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.



26. 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.

27. CORPORATE SOCIAL RESPONSIBILITY:

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 – A** of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014.

28. 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.

29. FOREIGN EXCHANGE EARNINGS AND OUTGO

During the financial year 2024-25, the Company neither earned nor incurred any expenditure in foreign exchange.

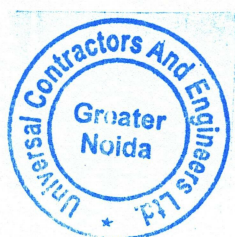
30. RISK MANAGEMENT

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. 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.

Further the Company has adopted the Risk Management Policy Dated 01-02-2025.

31. 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.



M/s. M K Y B and Associates Chartered Accountants (Firm Registration Number 027991C) Internal Auditors of the Company have carried out internal audit of the Company for the financial year 2024-25. The findings of the Internal Auditors are discussed on an on-going basis in the Board meetings and corrective actions are taken as per the directions of the Board.

32. MATERIAL CHANGES AND COMMITMENTS

There have been no material changes and commitments affecting the financial position of the Company during the financial year of the Company to which the financial statement relates and the date of the report.

33. HUMAN RESOURCES:

The Company considers its employees as most important resources and asset. The Company follows a policy of building strong teams of talented professionals. The Company continues to build on its capabilities in getting the right talent to support different products and geographies and is taking effective steps to retain the talent. It has built an open, transparent and meritocratic culture to nurture this asset. The Company ensures that safe working conditions are provided in the offices of the Company.

The Company has kept a sharp focus on Employee Engagement. The Company's Human Resources is commensurate with the size, nature and operations of the Company. The overall industrial relations in the Company have been cordial.

Following are details of number of employees in Company as on closure of financial year:

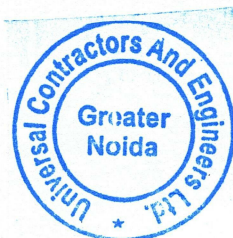
Sr. No.	Category	Number of Employees
1.	Male	220
2.	Female	52

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

The Company is committed to providing a safe conductive work environment to its employees. The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of Sexual harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. An Internal Complaints Committee has also been constituted for this purpose.

The details of the complaint(s) received and disposed-off during the year and complaint(s) pending as on 31st March are given here below:-

Complaints filed pursuant to Sexual Harassment of Women at work place (Prevention , Prohibition and Redressal) Act, 2013	Filed during FY 2024-25	Disposed -off during FY 2024-25	Pending as on 31 st March 2025
	0	0	0



35. MATERNITY BENEFIT

The Company is committed to ensure full compliance with the provisions of the Maternity Benefit Act, 1961. It recognizes the importance of supporting the health, well-being and rights of women employees during and after pregnancy. The company ensures that all eligible female employees are granted the benefits stipulated under the Act, including maternity leave, protection from dismissal during maternity and other entitlements as prescribed by law

36. 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

37. 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 2024-25, the Company has not made any settlement with its bankers from which it has accepted any loan.

38. CORPORATE GOVERNANCE

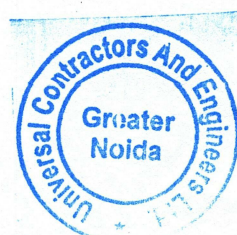
The Company has adopted best corporate practices and is committed to conducting its business in accordance with the applicable laws, rules and regulations. The Company's Corporate Governance practices are driven by effective and strong Board oversight, timely disclosures, transparent accounting policies and high level of Integrity in decision making.

39. ACCOUNTING POLICIES AND PROCEDURES

The Significant accounting policies as narrated in the Notes to the Financial Statements is in conformity with the Accounting Standards issued by the Institute of Chartered Accountants of India and referred to under Section 129 & 133 of the Companies Act, 2013, as applicable to the Company.

40. COMPLIANCE WITH SECRETARIAL STANDARDS

The Company has devised proper systems to ensure compliance with the provisions of all applicable secretarial standards issued by the institute of Company Secretaries of India and such systems are adequate and operating effectively.



41. SAFETY, HEALTH AND ENVIRONMENTAL PERFORMANCE

Our Company's commitment towards safety, health and environment is being continuously enhanced and persons working at all locations, if any are given adequate training on safety and health. The requirements relating to various environmental legislations and environment protection have been duly complied with by our Company.

42. SUSTAINABILITY

Your Company continues with its journey on sustainable development with conscious efforts to minimize the environmental impact caused by its operations, and simultaneously taking responsibility to enable communities to rise without losing focus on economic performance

43. ACKNOWLEDGEMENT


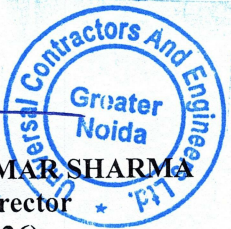
Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service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

Certified True Copy

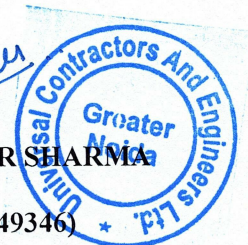
For UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED



ASHOK KUMAR SHARMA
Managing Director
(DIN: 02600926)



SHEKHAR SHARMA
Director
(DIN: 10349346)



Date: 05.09.2025

Place: Greater Noida

UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED

ANNEXURE A

The Annual Report on CSR Activities to be included in the Board's Report For Financial Year 2024-25.

1. Brief outline on CSR Policy of the Company:

In accordance with Section 135 of the Companies Act, 2013 and The Companies (Corporate Social Responsibility Policy) Amendment Rules 2021, UCEL has formulated its CSR Policy duly approved by the Board of Directors of UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED. CSR is essentially a way of conducting business responsibly and UCEL shall endeavor to conduct its business operations and activities in a socially responsible and sustainable manner at all times. UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED will strive to contribute to inclusive growth and sustainable development with emphasis on development of weaker sections of society. As per broad objectives of the Policy, CSR activities are being implemented through contribution to the entities registered with CSR activities in areas or subjects specified in Schedule VII of the Act, on thrust areas of education and health care. The CSR Committee of the Board reviews and sanctions CSR project proposals for implementation. UCEL is utilizing the services of NGOs/ specialized external agencies, registered with the Ministry of Corporate Affairs and having a CSR Registration Number for implementation of CSR projects.

2. Composition of CSR Committee:

Name of the Director	Status in Committee	Nature of Directorship
Jalaj Parashar	Chairman	Independent Director
Pooja Sharma	Member	Non-Executive Director
Ashok Kumar Sharma	Member	Managing Director

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:

<https://www.ucepl.com/>

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report): **Not Applicable**

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the

Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any NA

6. Average net profit of the company as per section 135(5): Rs 11,58,81,021/--

7.

- a. Two percent of average net profit of the company as per section 135(5): Rs 23,17,620/-
- b. Surplus arising out of CSR projects/ programmes/ activities of the previous financial years: Nil
- c. Amount required to be set off for the financial year: Nil
- d. Total CSR obligation for the financial year (7a+7b-7c): Rs 23,17,620/-.

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year 2024-25 (in INR)	Amount Unspent (in INR)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
Amount	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
25,00,000	NIL	N/A	N/A	N/A	N/A

(b) Details of CSR amount spent against ongoing projects for the financial year: **Not Applicable**

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to	Local area (Yes/No).	Location of the project.		Project duration.	Amount allocated for the project (in INR).	Amount spent in the current financial Year	Amount transferred to Unspent CSR Account for the project as per Section	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency	
				State.	District.						Name	CSR Registrar

		the Act.						(in INR).	135(6) (in INR).			ion number.
--	--	-----------------	--	--	--	--	--	-----------	----------------------------	--	--	--------------------

(c) Details of CSR amount spent against **other than ongoing projects** for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No)	Location of the project.		Amount spent for the project (in INR).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State	District			Name.	CSR registration number.
1.	Tree Plantation Drive in Delhi-NCR	Environment	No	Delhi		25,00,000	NO	Swachh Paryavaran Trust	CSR00039571
	Total					25,00,000			

(d) Amount spent in Administrative Overheads: **Not Applicable**

(e) Amount spent on Impact Assessment, if applicable: **Not Applicable**

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): **INR 25,00,000**

(g) Excess amount for set off, if any: **Not Applicable**

Sl. No.	Particular	Amount (in INR)
(i)	Two percent of average net profit of the company as per section 135(5)	
(ii)	Total amount spent for the Financial Year	
(iii)	Excess amount spent for the financial year [(ii)-(i)]	

(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	

9. (a) Details of Unspent CSR amount for the preceding three financial years: **Not Applicable**

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in INR)	Amount spent in the reporting Financial Year (in INR).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial year (in INR)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
1.							
	Total						

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): **Not Applicable**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in INR).	Amount spent on the project in the reporting Financial Year (in Rs).	Cumulative amount spent at the end of reporting Financial Year. (in INR)	Status of the project - Completed /Ongoing.
1								
	Total							

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year: **Not Applicable**

(asset-wise details).

(a) Date of creation or acquisition of the capital asset(s).

(b) Amount of CSR spent for creation or acquisition of capital asset.

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two percent of the average net profit as per section 135(5): **Not Applicable**

Certified True Copy

For UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED



ASHOK KUMAR SHARMA
Managing Director
(DIN: 02600926)



SHEKHAR SHARMA
Director
(DIN: 10349346)

Date: 05.09.2025

Place: Greater Noida

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures. **Applicable on Joint venture.**

Part A – Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

Sl. No.	Particulars	Name of the Subsidiary
1.	The date since when subsidiary was acquired	-
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	-
3.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	-
4.	Share capital	-
5.	Reserves and surplus	-
6.	Total assets	-
7.	Total Liabilities	-
8.	Investments	-
9.	Turnover	-
10.	Profit before taxation	-
11.	Provision for taxation	-
12.	Profit after taxation	-
13.	Proposed Dividend	-
14.	Extent of shareholding (in percentage)	-

Part B – Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures
(Amount in Rs.)

Name of Associates or Joint Ventures	UCEPL-SRSBL JOINT VENTURE	-	-
1. Latest audited Balance Sheet Date	30.08.2025	-	-
2. Date on which the Associate or Joint Venture was associated or acquired	21.06.2022	-	-
3. Shares of Associate or Joint Ventures held by the company on the year end	-	-	-
(a) No. Of Shares held	N.A.	-	-
(b) Amount of Investment in Associate/Joint Venture	-	-	-
(c) Extent of holding %	51%	-	-
4. Description of how there is significant influence	As per agreement	-	-
5. Reason why the associate/joint venture is not consolidated	No jointly control operation or jointly control assets. Hence AS-27, Consolidation is not applicable	-	-
6. Net worth attributable to shareholding as per latest audited Balance Sheet	534113	-	-
7. Profit or Loss for the year	-	-	-
i. Considered in Consolidation	N.A.	-	-
ii. Not Considered in Consolidation	385740	-	-

FOR UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED


ASHOK KUMAR SHARMA

Managing Director

(DIN: 02600926)

Date:05/09/2025

Place : Greater Nodia


SHEKHAR SHARMA

Director

(DIN: 10349346)

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis. **Not applicable**

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	-
b)	Nature of contracts/arrangements/transaction	-
c)	Duration of the contracts/arrangements/transaction	-
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	-
e)	Justification for entering into such contracts or arrangements or transactions'	-
f)	Date of approval by the Board	-
g)	Amount paid as advances, if any	-
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	-

2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
1		
a)	Name (s) of the related party & nature of relationship	Mr. Ashok Kumar Sharma (Director and KMP)
b)	Nature of contracts/arrangements/transaction	Remuneration
c)	Duration of the contracts/arrangements/transaction	Regular basis
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 15,00,000/-
e)	Date of approval by the Board	Not applicable
f)	Amount paid as advances, if any	NA

SL. No.2	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Mr. Shekhar Sharma (Director)
b)	Nature of contracts/arrangements/transaction	Salary
c)	Duration of the contracts/arrangements/transaction	Regular basis
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 14,40,000/-
e)	Date of approval by the Board	Not applicable
f)	Amount paid as advances, if any	NA

SL. No.3	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Ms. Roobi Sharma (Relative to KMP)
b)	Nature of contracts/arrangements/transaction	Salary
c)	Duration of the contracts/arrangements/transaction	Regular basis
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 3,90,000/-
e)	Date of approval by the Board	Not applicable
f)	Amount paid as advances, if any	NA

SL. No.4	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Shree Associates (Prop. Firm) Sub contractor (Firm of immediate relative of Mr. Ashok Kumar Sharma, Managing Director)
b)	Nature of contracts/arrangements/transaction	Construction service received
c)	Duration of the contracts/arrangements/transaction	Regular basis
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 862510/-
e)	Date of approval by the Board	Not applicable
f)	Amount paid as advances, if any	NA

SL. No.5	Particulars	Details
a)	Name (s) of the related party & nature of relationship	UCEPL-SRSBL-JOINT VENTURE (AOP) Supervision Charges Received
b)	Nature of contracts/arrangements/transaction	Jointly Control operations
c)	Duration of the contracts/arrangements/transaction	Regular basis
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 87,92,742/-
e)	Date of approval by the Board	Not applicable
f)	Amount paid as advances, if any	NA

SL. No.6	Particulars	Details
a)	Name (s) of the related party & nature of relationship	UCEPL-SRSBL-JOINT VENTURE (AOP)
b)	Nature of contracts/arrangements/transaction	Jointly Control operations
c)	Duration of the contracts/arrangements/transaction	Regular basis
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 196727/-
e)	Date of approval by the Board	Not applicable
f)	Amount paid as advances, if any	NA

SL. No.7	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Concrete Champs Consortium LLP
b)	Nature of contracts/arrangements/transaction	Joint Venture
c)	Duration of the contracts/arrangements/transaction	Regular basis, Exited w.e.f. 28.09.2024
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 79998/-
e)	Date of approval by the Board	Not applicable
f)	Amount paid as advances, if any	NA

SL. No.8	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Uniaim Infra Consortium LLP
b)	Nature of contracts/arrangements/transaction	Joint Venture
c)	Duration of the contracts/arrangements/transaction	Regular basis, Exited w.e.f. 28.09.2024
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 0.00
e)	Date of approval by the Board	Not applicable
f)	Amount paid as advances, if any	NA

SL. No.9	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Unicom Infra Consortium LLP
b)	Nature of contracts/arrangements/transaction	Joint Venture
c)	Duration of the contracts/arrangements/transaction	Regular basis, Exited w.e.f. 28.09.2024
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 6531/-
e)	Date of approval by the Board	Not applicable
f)	Amount paid as advances, if any	NA

Form shall be signed by the people who have signed the Board's Report.

For UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED


ASHOK KUMAR SHARMA

Managing Director

(DIN: 02600926)


SHEKHAR SHARMA

Director

(DIN: 10349346)

Date: 05.09.2025

Place: Greater Noida



Independent Auditor's Report

To
The Members of
UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED

Report on the Audit of the Standalone Financial Statements

1. Opinion

We have audited the financial statements of UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED (Formerly known as UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED) ("the Company"), which comprise the balance sheet as at 31st March 2025, the statement of Profit and Loss and statement of cash flows for the year then ended 31st March 2025, 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, 2025 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. There is no key audit matters to be communicated in our report.

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. That Board of Directors is 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 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 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 it's 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. Since, the Company has neither paid or declared any dividend during the year not proposed any dividend for the year, hence, reporting requirement of clause (f) of rule 11 of the Companies (Audit and Auditors) Rules, 2014 are not applicable on the Company.

Place:- Greater Noida
Date: Noida
UDIN: 25075354BMKTRS9935

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


CA Avkash Sharma
(Partner)
M No.075354



Annexure 'A'

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 LIMITED (FORMERLY KNOWN AS 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 applicable.
- (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) 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, Cost audit of the company is in process and final report will be shared later on.
- (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, 2025 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 2025. 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) Based on information and explanation provided to us and our audit procedures, in our opinion the company has an internal audit system commensurate with the size and nature of its business



- (b) We have considered the internal audit reports of the Company issued till date for the period under audit.
- (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 provisions of section 135 are applicable on the company which is 2% of average three years profit before tax has been complied with also proper information has 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:- Noida
Date: 25075354BMKTRS9935

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


Avkash Sharma
(Partner)
M 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 LIMITED (Formerly known as UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED) (“the Company”) as of March 31, 2025 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, 2025, 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:- Noida
Date: September 05, 2025
UDIN: 25075354BMKTRS9935

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

CA Avkash Sharma
(Partner)
M No. 075354



UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED
(Formerly KNOWN AS UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED)
CIN: U45204UP2009PLC132673
E-263 ALPHA-1 GREATER NOIDA GAUTAM BUDH NAGAR - 201308
STANDALONE BALANCE SHEET AS AT 31st MARCH, 2025

(in ₹ 'Lakhs)

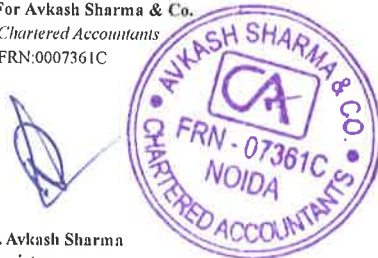
PARTICULARS	Note No.	As at 31.03.2025	As at 31.03.2024
EQUITY & LIABILITIES			
1) Shareholders' Funds			
Share Capital	3	1,350.00	150.00
Reserve & Surplus	4	10,556.69	10,279.81
		11,906.69	10,429.81
2) Share Application Money (pending allotment)			
		-	-
3) Non-current Liabilities			
Long Term Borrowing	5	633.76	952.43
Deferred Tax Liabilities (net)	6	-	-
Other Long Term Liabilities	7	2,383.69	739.69
Long Term Provisions	8	118.18	102.64
		3,135.64	1,794.77
4) Current Liabilities			
Short Term Borrowings	9	5,630.60	3,579.58
<u>Trade Payables</u>	10		
- Dues of micro and small enterprises		484.70	871.20
- Dues other than micro and small enterprises		1,975.69	2,448.64
		2,460.39	3,319.84
Other Current Liabilities	11	3,490.36	918.30
Short Term Provisions	12	535.47	113.65
		12,116.82	7,931.37
		27,159.14	20,155.95
TOTAL			
ASSETS			
1) Non-current Assets			
<u>Property, Plant and Equipment & Intangible Assets</u>			
Property, Plant and Equipment	13	1,245.96	1,344.98
Intangible Assets		-	-
Capital Work in Progress		-	-
		1,245.96	1,344.98
Non-Current Investments	14	1.85	1.90
Deferred Tax Assets (net)	15	49.97	40.71
Long Term Loans & Advances	16	-	-
Other Non-Current Assets	17	3,324.60	2,241.97
		4,622.38	3,629.56
2) Current Assets			
Current Investments	18	-	-
Inventories	19	9,511.08	6,686.08
Trade Receivables	20	3,008.09	3,080.18
Cash & Cash Equivalents	21	3,717.89	1,934.77
Short Term Loans & Advances	22	7.59	7.59
Other Current Assets	23	6,292.11	4,817.76
		22,536.76	16,526.38
		27,159.14	20,155.95
TOTAL			

Significant Accounting Policies

The accompanying Notes form an Integral part of the Financial Statements.

As per our report of even date attached.

For and on behalf of
For Avkash Sharma & Co.
Chartered Accountants
FRN:0007361C



CA. Avkash Sharma
Proprietor
Membership No. 075354
Date : 05 September, 2025

Place : Noida
UDIN : 25075354BMKTRS9935

For and on behalf of board of directors
UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED
CIN: U45204UP2009PLC132673

Shekhar
Shekhar Sharma
Director
DIN: 10349346

Ashok
Ashok Kumar Sharma
Managing Director
DIN: 02600926

Kapil
Kapil Garg
Company Secretary
M.No.: F9391

Ganga Ram
Ganga Ram
Chief Financial Officer
APKPR0116F

Date : 5 September, 2025
Place : Noida



UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED
(Formerly KNOWN AS UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED)
CIN: U45204UP2009PLC132673
E-263 ALPHA-1 GREATER NOIDA GAUTAM BUDH NAGAR - 201308
STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2025

(in ₹ 'Lakhs)

PARTICULARS	Note No.	For the year ended 31.03.2025	For the year ended 31.03.2024
REVENUE			
Revenue from Operations	24	24,051.64	17,074.09
Other Incomes	25	388.85	117.18
Total Income		24,440.49	17,191.27
EXPENSES			
Cost of Revenue From Operation	26	22,557.32	15,009.60
Purchases of Stock-in-Trade	27	-	-
Changes in Inventories of Fin Goods,WIP & Stock-in-Trade	28	-2,825.00	-1,246.23
Employees Benefit Expenses	29	1,012.14	1,036.90
Financial Expenses	30	835.89	413.77
Depreciation & Amortisation Expense	13	157.90	166.99
Other Expenses	31	711.06	410.55
Total Expenses		22,449.30	15,791.57
Profit/(Loss) before Exceptional, Extraordinary Items & Taxes		1,991.19	1,399.69
Exceptional items		-	-44.78
Extraordinary Items		-	-
Profit/(Loss) before Tax Expense		1,991.19	1,444.48
Current Tax		523.56	456.12
Deferred Tax		-9.25	-4.50
Tax relating to prior year		-	-
Appropriation For CSR		-	-
Profit/(Loss) for the Year		1,476.88	992.85
Earning Per Equity Share	32		
Basic		10.94	66.19
Diluted		10.94	66.19

Significant Accounting Policies

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

As per our report of even date attached.

For and on behalf of
For Avkash Sharma & Co.
Chartered Accountants
FRN:0007361C

For and on behalf of board of directors
UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED
CIN: U45204UP2009PLC132673

CA. Avkash Sharma
Proprietor
Financial Officer
Membership No. 075354
Date : 05 September, 2025



Shekhar
Shekhar Sharma
Director

DIN: 10349346

AS
Ashok Kumar Sharma
Managing Director

DIN: 02600926

Ravi
Ravi Garg
Company Secretary

M.No.: F9391

Ganga Ram
Ganga Ram
Chief

APIKPR0116F

Date : 5 September, 2025

Place : Noida

Place : Noida
UDIN : 25075354BMKTRS9935



UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED
(Formerly KNOWN AS UNIVERSAL CONTRACTORS AND ENGINEERS PRIVATE LIMITED)

CIN: U45204UP2009PLC132673

E-263 ALPHA-1 GREATER NOIDA GAUTAM BUDH NAGAR - 201308
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025

(in ₹ 'Lakhs)

PARTICULARS	For the year ended 31.03.2025	For the year ended 31.03.2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	1,991.19	1,444.48
<u>Adjustments For (Add (+) / Deduct (-) :</u>		
Depreciation	157.90	166.99
Loss on Sale of Fixed Assets	0.10	-
Fixed Assets written off	-	-
Interest Expense on Borrowings & Debentures	835.89	413.77
Profit on sale of Assets	-	-
Bonus Issue	-	-
Interest Income	-141.42	-96.97
Other Income	-	-
Operating Profit before Working Capital changes	852.47	483.79
<u>Adjustments For (Add (+) / Deduct (-) :</u>		
Decrease/(Increase) in Trade/Bills Receivables	72.09	-582.86
Decrease/(Increase) in Short-term Loan & Advances	-	143.53
Decrease/(Increase) in Other Current Assets	-1,474.35	-683.89
Decrease/(Increase) in Inventories	-2,825.00	-1,246.23
Increase/(Decrease) in Trade/Bills Payable	-859.45	1,122.33
Increase/(Decrease) in Other Current Liabilities	2,572.06	-651.14
Increase/(Decrease) Short Term Provisions	421.82	140.74
Net Cash Flow from Operating Activities before tax	-2,092.84	-1,757.53
Less : Taxes paid during the year	-523.56	-456.12
Less : CSR Expenditure during the year	-	-
Net Cash flow from Operating Activities	227.26	-285.38
CASH FLOW FROM INVESTING ACTIVITIES		
<u>Adjustments For (Add (+) / Deduct (-) :</u>		
Purchase of Property, plant and equipments	-59.98	-192.43
Sales of Property, plant and equipments	1.00	28.26
Increase/Decrease of Investments	0.05	-0.40
Increase/Decrease in Other Non Current Assets	-1,082.63	-
Interest Received	141.42	96.97
Increase/(Decrease) in Fixed Deposits	-648.70	-455.67
Net Cash flows from Investing Activities	-1,648.85	-523.27
CASH FLOW FROM FINANCING ACTIVITIES		
<u>Adjustments For (Add (+) / Deduct (-) :</u>		
Issue of Share Capital	-	-
Increase/(Decrease) in Long Term Borrowings	-318.67	-313.80
Increase/(Decrease) in Other Long Term Liabilities	1,644.00	-
Increase/(Decrease) in Short Term Loan Availed Durig the year	2,051.02	1,488.57
Increase/(Decrease) Long Term Provisions	15.54	-
Interest Paid	-835.89	-413.77
Net Cash flows from Financing Activities	2,556.00	761.00
Net Increase/(Decrease) in Cash & Cash Equivalents	1,134.41	-47.65
Add : Cash and Cash Equivalents at Beginning of the year	68.96	116.62
Closing Cash and Cash Equivalents at the end of the year	1,203.38	68.96

The above cash flow statement has been prepared under the Indirect Method as set out in AS-3 notified by Central Government in The Companies (Accounting Standard) Rules, 2021.

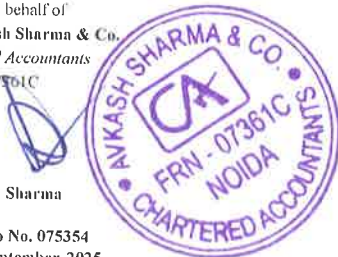
This is the Cash Flow Statement referred to In our report of even date

Significant Accounting Policies

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

As per our report of even date attached

For and on behalf of
For Avkash Sharma & Co.
Chartered Accountants
FRN:0007561C



CA. Avkash Sharma
Partner
Membership No. 075354
Date : 05 September, 2025
Place : Noida
UDIN : 25075354BMKTRS9935

For and on behalf of board of directors
UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED
CIN: U45204UP2009PLC132673

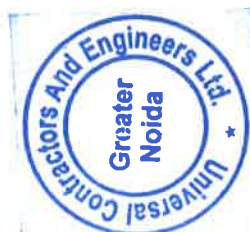
Shekhar
Shekhar Sharma
Director
DIN: 10349346

AM
Ashok Kumar Sharma
Managing Director
DIN: 02600926

Kapil
Kapil Garg
Company Secretary
M.No.: F9391

Ganga Ram
Ganga Ram
Chief Financial Officer
APKPR0116F

Date : 05 September, 2025
Place : Noida



UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED
CIN: U45204UP2009PLC132673

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2025

1 CORPORATE INFORMATION

The Company was incorporated under the Companies Act 1956. The name of the Company has been changed to "Universal Contractors and Engineers Limited" w.r.t conversion of the Company to public limited from Private Limited, vide a fresh Certificate of Incorporation bearing no. U45204UP2009PLC132673 dated May 29, 2024, issued by the Registrar of Companies. The Company specializes in civil construction for government departments, local authorities, and government construction companies. The Company focuses on delivering construction services for government institutional buildings, educational building, hospitals buildings, administrative buildings, rehabilitation and developments of Ghats, developments of roads, drain, sewer and water supply, development of Parks, residential township, Mall, Airport, while adhering to strict safety and regulatory standards

2 The previous years' figures have been recasted, regrouped and re-classified wherever necessary to confirm to the current year presentation.

3 PARTICULARS	As at 31.03.2025	As at 31.03.2024
(In ₹ 'Lakhs)		
SHARE CAPITAL		
<u>Authorised Capital</u>		
19000000 Equity shares of Rs.10/- each	1,900.00	400.00
<u>Issued, Subscribed & Paid-up Capital</u>		
13500000 Equity shares of Rs.10/- each	1,350.00	150.00
	<u>1,350.00</u>	<u>150.00</u>
<u>Reconciliation of number of shares outstanding at the beginning & at the end of reporting period-</u>		
Number of shares outstanding as at the beginning of the year	1,500,000.00	1,500,000.00
Add : Bonus Issue	12,000,000.00	-
Add : ESOP Issue	-	-
Number of shares outstanding as at the end of the year	<u>13,500,000.00</u>	<u>1,500,000.00</u>

The share capital of the company comprises of only one class of equity shares of face value of Rs.10/- each having equal rights including for voting & dividend payment. In the event of liquidation the equity shareholders are eligible to receive remaining assets after distribution of all preferential amounts in proportion to their shareholdings.

Details of Shareholders holding more than 5% shares in the company-

Name of Shareholder	Current Year		Previous Year	
	No. of Shares	%age	No. of Shares	%age
1 Mr. Shekhar Sharma	5458500	0.40	606,500.00	0.40
2 Mrs. Roobi Sharma	4319100	0.32	483,500.00	0.32
3 Mr. Ashok Kumar Sharma	1685574	0.12	187,286.00	0.12
4 Ms. Pooja Sharma	1440000	0.11	160,000.00	0.11
Total Rs.	12903174	0.96	1,437,286.00	0.96



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UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED
CIN: U45204UP2009PLC132673

Shares held by the promoters at the end of the year-

	Current Year			Previous Year		
	No. of Shares	%age		No. of Shares	%age	
Promoter's Shareholding at the end of the FY 2024-2025						
Promoter's name	No. of shares at the beginning of the year	% of Total Shares	Change during the year	No. of shares at the end of the year	% of Total Shares	% Change during the year
SH. ASHOK KUMAR SHARMA	187,286	12.49%	1,498,288.00	1,685,574.12	0.12	0.00%
SM. ROOBI SHARMA	483,500	32.23%	3,835,600.00	4,319,100.32	0.32	-0.24%
SH. SHEKHAR SHARMA	606,500	40.43%	4,852,000.00	5,458,500.40	0.40	0.00%
SMT. POOJA SHARMA	160,000	10.67%	1,280,000.00	1,440,000.11	0.11	0.00%
	1,437,286	95.82%	11,465,888.00	12,903,174.96	0.96	-0.24%

Promoter's name	Promoter's Shareholding at the end of the FY 2023-2024					
	No. of shares at the beginning of the year	% of Total Shares	Change during the year	No. of shares at the end of the year	% of Total Shares	% Change during the year
SH. ASHOK KUMAR SHARMA	187,286	12.49%	-	187,286.12	0.12	0.00%
SH. RAKESH KUMAR	91,500	6.10%	-91,500.00	0.06	0.00	-6.10%
SM. ROOBI SHARMA	483,500	32.23%	-	483,500.32	0.32	0.00%
SH. SHEKHAR SHARMA	443,000	29.53%	163,500.00	606,500.30	0.40	10.90%
SMT. POOJA SHARMA	160,000	10.67%	-	160,000.11	0.11	0.00%
Smt. Kiran Singh	72,000	4.80%	-72,000.00	-	-	-4.80%
	1,437,286		-	1,437,286.91	0.96	0%

4 RESERVES & SURPLUS

Surplus/(Deficit) in the Statement of Profit & Loss

Opening Balance	10,279.81	9,359.35
Add : Profit/(Loss) for the year	1,476.88	992.85
less : Income tax of earlier year	-	-
less : Bonus Issue	1,200.00	-
less: Provision for Gratuity	-	72.40
Closing Balance	10,556.69	10,279.81
	10,556.69	10,279.81

5 LONG TERM BORROWINGS

Loans & Advances Secured

Term Loans

- From Banks	255.51	569.27
- From NBFC	203.58	-
	459.09	569.27

Loans & Advances Unsecured

- Loan from Directors	127.64	127.64
- Loans and Advances from Related Parties	-	108.49

Other Loans and Advances

- From Corporate	-	-
- Kiran Singh(Ex-Director)	47.03	147.03
	174.67	383.16
	633.76	952.43

Details of Current & Non-Current Portion of Long Term Borrowings

Particulars	Total amount due as at 31.03.2025	Due within 12 months (Current)	Due after 12 months (Non-Current)
From Bank			
- From Banks	835.65	580.14	255.51
- From NBFC	628.94	425.36	203.58
- From Others	174.67	-	174.67
Total	1,639.27	1,005.50	633.76

Note: Current maturities of long term debts is the amount of instalment of long term loan payable in next twelve months and this amount is also secured by way of hypothecation of vehicles & construction equipments, against which the loan was sanctioned.



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UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED
CIN: U45204UP2009PLC132673

6 DEFERRED TAX LIABILITIES (NET)

7 OTHER LONG TERM LIABILITIES

- Other Long Term Advances From Department	-	-
- Long term Retention Money From (Withheld & Security)	2,383.69	739.69
	2,383.69	739.69

8 LONG TERM PROVISIONS

For Employee Benefits- Gratuity	118.18	102.64
	118.18	102.64

9 SHORT TERM BORROWINGS

Loans Repayable on Demand - Secured

<u>Cash Credit From Bank:-</u>		
- HDFC Bank	983.19	1,264.54
- ICICI Bank	1,336.79	616.48
- Yes Bank Ltd	492.60	499.12
	1,005.50	623.84

Current maturities of long term debt

<u>Purchase Invoice Discounting Facility</u>		
OXYZO FINANCIAL SERVICES LIMITED	165.66	295.77
RXIL'S TRENDS A/C	525.95	-
SHRIRAM FINANCE LIMITED (P I D A/C)	396.05	-
TATA CAPITAL LTD (RASHMI METALIKS)	230.82	-
THE NATIONAL SMALL INDUSTRIES CORPORATION LTD	494.03	279.83
	5,630.60	3,579.58

10 TRADE PAYABLES

- Dues Of Micro And Small Enterprises	484.70	871.20
- Dues Other Than Micro And Small Enterprises	1,975.69	2,448.64
	2,460.39	3,319.84

Trade Payable Ageing as at 31st March 2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Total outstanding dues of micro enterprises and small enterprises	433.31	50.18	-	-	483.50
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,891.78	64.35	7.95	11.61	1,975.69
(iii) Disputed dues of micro enterprises and small enterprises	-	1.20	-	-	1.20
(iv) Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	2,325.09	115.74	7.95	11.61	2,460.39

Trade Payable Ageing as at 31st March 2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Total outstanding dues of micro enterprises and small enterprises	851.74	19.46	-	-	871.20
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,346.97	62.53	39.14	-	2,448.64
(iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
(iv) Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	3,198.70	81.99	39.14	-	3,319.84



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UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED
CIN: U45204UP2009PLC132673

Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006	Rs. In Lakhs
(a) The principal amount remaining unpaid to suppliers as at the end of accounting year:	135.91
(b) The interest due on above:	0.68
(c) The amount of interest paid in terms of Section 16 of the MSME Act:	-
(d) The amount of payment made beyond the appointed day during the year:	-
(e) The amount of interest due and payable for the period of delay in making payment (which has been provided for):	-
(f) The amount of interest accrued and remaining unpaid at year-end:	0.68
(g) The amount of further interest remaining due in succeeding years until such interest is actually paid:	-
Total Amount Outstanding (Principle+Interest) to MSMEs at year end	137.27

11 OTHER CURRENT LIABILITIES

Statutory Dues Payable

- TDS Payable	75.09	13.68
- GST Payable	729.65	704.88
	804.74	718.56

Statutory Dues Payable

Salary & Wages Payable	59.91	101.15
EPF & ESIC Payable	6.44	7.44
Total	66.36	108.58

Other Payables

Advances from customers & others	-	-
- Advance from Customer	2,359.78	-
Cheque Issued but not Presented	60.31	-
Director's Remuneration Payable	3.62	0.84
GST Amount Hold From Supplier & Sub Contractor	195.55	90.32
	2,619.26	91.16
	3,490.36	918.30

12 SHORT TERM PROVISIONS

Other Provisions

- Audit Fees Payable	4.00	3.54
- Income Tax Payable	523.56	103.82
Provision for Interest (MSME)	0.68	-
For Employee Benefits- Gratuity	7.23	6.28
Total	535.47	113.65

Grant total Rs

535.47	113.65
---------------	---------------

14 NON-CURRENT INVESTMENTS

(Valued at cost unless otherwise stated)

Investment in to LLP & A.O.P.

- UCEPL-SRSBL-JOINT VENTURE(A.O.P.)	1.75	-
- Concrete Champs Consortium LLP (70% Contributions of UCCEL)	-	0.70
- Uniaim Infra Consortium LLP (50% Contributions of UCCEL)	-	0.50
- Unicom Infra Consortium LLP (60% Contributions of UCCEL)	-	0.60
	-	-

Investment in Shares

- Shree Kunj Bihariji Infracon Pvt. Ltd. (Equity Share 1000@10/- Each)	0.10	0.10
	1.85	1.90

15 DEFERRED TAX ASSETS (NET)

Difference in residual value of assets as per Companies Act 2013 & Income Tax Act 1961 & other timing differences like provisions

Effective tax rate applicable on the company

Tax effect on the above timing difference

49.97	40.71
-	-
49.97	40.71

16 LONG TERM LOANS & ADVANCES

-	-
---	---

17 OTHER NON- CURRENT ASSETS

Deposits

Security Deposit - Others	107.96	34.80
Security Deposit/Withheld and Retantaion money	3,216.64	2,207.17
	3,324.60	2,241.97

3,324.60	2,241.97
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UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED
CIN: U45204UP2009PLC132673

18 CURRENT INVESTMENTS

	-	-
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19 INVENTORIES

(As Taken, Valued & Certified by the management, valued at the lower of cost or net realisable value, whichever is lower)

- Raw Materials & Components	2,394.34	1,715.05
- Work-in-Progress	7,116.74	4,971.03
	9,511.08	6,686.08

20 TRADE RECEIVABLES

(Unsecured Considered Good Unless Otherwise Stated)

- Outstanding for less than 6 months	2,459.91	2,250.82
- Outstanding for more than 6 months	548.18	829.36
	3,008.09	3,080.18

Trade Receivable Ageing as at 31st March 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Mo	6 months-1 year	1-2 years	2-3 years	More than 3 Year	
Trade Receivable						
(i) Undisputed Trade Receivables - considered good	2,460	111	197.62	12.61	98.41	2,879.44
(ii) Undisputed Trade Receivables - which have significant increase in credit risk						-
(iii) Undisputed Trade Receivables - credit impaired						-
(iv) Disputed Trade Receivables - Considered good					128.65	128.65
(v) Disputed Trade Receivables - which have significant increase in credit risk						-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
Total	2,459.91	110.89	197.62	12.61	227.06	3,008.09

Trade Receivable Ageing as at 31st March 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Mo	6 months-1 year	1-2 years	2-3 years	More than 3 Year	
Trade Receivable						
(i) Undisputed Trade Receivables - considered good	2,250.82	173.30	75.70	451.72	-	2,951.53
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables - Considered good	-	-	-	-	128.65	128.65
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
Total	2,250.82	173.30	75.70	451.72	128.65	3,080.18

21 CASH & CASH EQUIVALENTS

- Cash in Hand	39.10	46.86
Balances with Scheduled Banks		
- Balances with Banks	1,164.28	22.11
FDR with Banks:-		
- FDR Under Bank lien	2,514.51	1,865.81
- FDR Without Lien	-	-
	3,717.89	1,934.77

Note:- Fixed Deposit Receipts (FDRs) are Amount held with banks as margin money / Security against Bank Gaurantees/Third Party FDR issued by Bank on behalf of Company



Subhash

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UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED
CIN: U45204UP2009PLC132673

22 SHORT TERM LOANS & ADVANCES (unsecured, considered good)

Loans & Advances

- Shree Kunj Bihariji Infracon Pvt. Ltd.

	-	-
	7.59	7.59
	7.59	7.59
	7.59	7.59

23 OTHER CURRENT ASSETS

- Prepaid Expenses
- Advance to Suppliers
- Mobilization Advance to sub contractors
- Security Deposit/Withheld and EMD Account
- Accured Interest
- Imprest Account
- Receivable from LLPs (Joint ventures)

Balance with Revenue Authorities

- Tds & Advance Tax (Income Tax)
- TCS Receivable
- Tds on Gst
- Tds Carried Forward To Next Year
- GST Credit Receivable

	59.36	9.97
	3,027.27	3,232.77
	1,245.69	-
	652.06	804.89
	42.09	39.56
	46.49	46.05
	1.06	-
	542.51	44.284846
	-	-
	-	88.2285724
	28.61	-
	646.97	552.0135326
	6,292.11	4,817.76



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PARTICULARS	For the year ended 31.03.2025	For the year ended 31.03.2024
24 REVENUE FROM OPERATIONS		
<u>Sales - Goods</u>		
Goods Manufactured	-	-
Goods Traded	-	-
Export Sales	-	-
<u>Sales : Services</u>		
Work Contract Receipt	24,051.64	17,074.09
	24,051.64	17,074.09
<u>Other Operating Revenues</u>		
Stock Transfer	-	-
Scrap Sales	-	-
Export Incentives	-	-
	24,051.64	17,074.09
25 OTHER INCOME (Annexure-5)		
Interest Received From Banks	141.42	88.19
Profit on Sale of fixed Assets	-	-
Other non-operating income	244.60	28.99
Share of Profit from UCEPL-SRSBL AOP	1.97	-
Share of Profit from Concrete Champs Consortium LLP	0.80	-
Share of Profit from Uniam Infra Consortium LLP	-	-
Share of Profit from Unicom Infra Consortium LLP	0.07	-
Interest Received on Bonds	-	-
Other Income (Net of expenses directly attributable)	-	-
	388.85	117.18
26 COST OF REVENUE FROM OPERATIONS		
Purchase of Raw Material & Construction Expenses	21,275.95	14,120.49
Freight & Cartage	99.33	44.61
Labour Charges & Labour Cess	450.83	290.34
Diesel & Fuel	413.46	249.29
Royalty Expenses	5.49	-
Machinery Hire Charges	312.26	304.87
Cost of materials, Construction and other Expenses	22,557.32	15,009.60
	22,557.32	15,009.60
27 PURCHASES OF STOCK-IN-TRADE		
<u>Purchases during the year</u>		
Goods	-	-
	-	-
28 CHANGES IN INVENTORIES OF FINISHED GOODS, Work-In-Progress AND STOCK-IN-TRADE		
<u>Opening Stock</u>		
Finished Goods		
<u>- Manufactured</u>		
- Raw Material	1,715.05	2,340.17
- Work In Progress	4,971.03	3,099.68
Stock In Trade	-	-
	6,686.08	5,439.85
<u>Closing Stock</u>		
Finished Goods		
- Manufactured		
- Raw Material	2,394.34	1,715.05
- Work in Progress	7,116.74	4,971.03
Stock In Trade	-	-
	9,511.08	6,686.08
	-2,825.00	-1,246.23



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29 EMPLOYEES BENEFIT EXPENSES		
Salary paid to Staff	897.63	919.15
Employer Contribution to EPF	34.71	40.52
Employer Contribution to ESIC	7.43	8.60
Gratuity	16.49	36.52
Director Remuneration	29.40	11.16
Staff Welfare	26.49	20.95
	1,012.14	1,036.90
30 FINANCIAL EXPENSES		
Interest on Secured & Unsecured Loans from Banks	212.48	113.18
Interest on Working Capital -CC/OD Limit	186.75	175.07
Interest on Mob. Advances	56.24	-
Interest Paid to Other	250.78	65.15
Bank Guarantee Expenses	125.73	-
Bank Charges & Commission	3.91	60.37
	835.89	413.77
31 OTHER EXPENSES		
Electricity Expenses	77.68	27.54
Administration Charges	1.42	1.66
Audit Fee	4.00	3.94
Donation	0.74	-
Fees & Taxes	51.50	25.15
Festival & Celebration Charges	15.51	17.68
Insurance	106.55	19.86
Fooding Expenses	27.11	29.00
Legal, Technical & Professional Fees	94.85	62.32
Loss on sale of Fixed assets	0.10	-
Interest on MSME	0.68	-
Interest on TDS & GST	-	8.88
Water Charges	-	0.75
Office Expenses	4.93	-
Postage & courier	0.84	0.93
Printing & Stationery	9.27	8.54
Rent	17.71	43.66
Repair & Maintenance	2.87	40.16
Corporate Social Responsibility Expenses CSR Expenditure	25.00	17.00
Canteen Expenses/ Guest House Expenses	3.88	10.95
Loading & Unloading Expenses	21.85	15.17
Telephone & Mobile Exp.	4.00	4.40
Tender & Registration Charges	5.52	2.34
Testing Charges	5.08	-
Tour & Travelling Exp.	34.18	20.83
Site Expenses	63.31	24.58
Vehicle Running & Maint.	129.53	24.76
Miscellaneous Expenses	2.97	-
Short & Excess	-	0.47
Prior Period Losses from Joint Ventures	0.014	-
	711.06	410.55

Significant Accounting Policies

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

As per our report of even date attached.

For and on behalf of
For Avkash Sharma & Co.
Chartered Accountants
FRN:0007361C

For and on behalf of board of directors
UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED
CIN: U45204UP2009PLC132673

CA. Avkash Sharma
Partner
Membership No. 075354
Date : 05 September, 2025
Place : Noida
UDIN : 25075354BMKTRS9935



Shukla
Sheldar Sharma
Director
DIN: 10349346

AK
Ashok Kumar Sharma
Managing Director
DIN: 02600926

Katit
Kapil Garg
Company Secretary
M.No.: F9391

Gang
Ganga Rm
Chief Financial Officer
APKPR0116F

Date : 05 September, 2025
Place : Noida



Notes Forming Part of Financial Statements for the year ended 31st March 2025

32	EARNING PER SHARE				
	Profit/(Loss) after Tax			1,476,883	992,855
	Total Equity Share Outstanding at the year end			135,000	15,000
	Basic Earning Per Share			10.940	66.190
	Diluted Earning Per Share			10.940	66.190
33	CONTINGENT LIABILITIES AND COMMITMENTS				
	(To The Extent Not Provided for)				
	<u>Contingent Liabilities</u>				
	Bank Guarantees			8,384.41	7,334.26
	Dispute against Statutory Dues				
	- TDS Demand			0.08	NIL
	- Demand raised by GST Department			1.57	NIL
	Other Money for which company is contingent liable			NIL	NIL
	<u>Commitments</u>				
	Estimated amounts of contracts remaining to be executed on capital account & not provided for			NIL	NIL
	Uncalled liability on shares and other investments partly paid			NIL	NIL
34	VALUE OF IMPORTS ON C.I.F BASIS				
	1 Raw Material			NIL	NIL
	2 Components & Spare Parts			NIL	NIL
	3 Capital Goods			NIL	NIL
35	EXPENDITURE IN FOREIGN CURRENCY DURING THE YEAR				
	1 Royalty, Know-how, Professional & Consultancy Fee			-	NIL
	2 Interest			NIL	NIL
	3 Travelling, Salary, Business Promotion			NIL	NIL
	4 Other Matters			NIL	NIL
36	DETAILS OF RAW MATERIAL & COMPONENT PARTS CONSUMED				
	Imported			-	0
	Indigenous	22,557	100%	15,010	100%
37	EARNING IN FOREIGN EXCHANGE				
	1 Export of goods calculated on FOB Basis			NIL	NIL
	2 Royalty, know-how, professional and consultation fees			NIL	NIL
	3 Interest and dividend			NIL	NIL
	4 Other incomes			NIL	NIL
38	Title deeds of immovable property not held in the name of the company : NIL				
39	Revaluation of Property, Plant and Equipment during the year : No revaluation done during the year				
40	Details of Benami Property held : No asset is being held as Benami				
41	Disclosure regarding borrowings from banks or financial institutions on the basis of security of current assets :				
	a. Quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.				
	b. Summary of reconciliation and reasons of material discrepancies, if any : No/ N.A.				
42	Company is a declared wilful defaulter by any bank or financial Institution or other lender :No/ N.A.				
43	Registration of charges or satisfaction with Registrar of Companies				
	Details of charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period:				
		Detail	Reason		Amount
		No Charge yet to be registered is pending			
44	Compliance with number of layers of companies				
	Compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 : N.A.				
45	Compliance with approved Scheme(s) of Arrangements				
	Disclosure regarding effect of Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 have been accounted for in the books of account of the Company : N.A.				
46	Utilisation of Borrowed funds and share premium:				
	(A) Details where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries : NIL				



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(B) Details where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the the company shall 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 : NIL

47 Undisclosed Income

There are no transaction which are not recorded in books of accounts i.e, there is No Undisclosed Income

48 Crypto Currency

The Company has traded or invested in Crypto Currency or virtual currency

49 Corporate social responsibility

Pursuant to the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Board of Directors of the Company has duly constituted a Corporate Social Responsibility (CSR) Committee.

The CSR Committee is actively engaged in the evaluation and assessment of potential initiatives for the deployment of CSR funds in alignment with Schedule VII of the Act. While the Committee has undertaken a comprehensive review of various proposals, the finalization and subsequent implementation of specific CSR projects remain under active consideration and are expected to be concluded In due course.

The requisite disclosures pertaining to CSR expenditure, including details of any unspent amounts (if applicable), shall be duly reported in the Directors' Report in compliance with statutory requirements.

Particulars	As at 31.03.2025	As at 31.03.2024
Corporate social responsibility expenditure	-	-
Amount required to be spent as per Section 135 of the Companies Act, 2013	23.18	16.83
Amount spent during the year on:	-	-
(i) Construction / acquisition of an asset	-	-
(ii) Purposes other than (i) above	-	-
(iii) nature of CSR activities	-	-
- Contribution to Charitable trusts	25.00	17.00
- Contribution to Government funds	-	-

50 Relationship with Struck off Companies

There Company has no such transaction with any Struck off Company.

51 FINANCIAL RATIOS DISCLOSURE

Ratios	Current year	Previous year	% change	Remarks if Δ>25%
Current ratio	Current Assets			
	Current Liabilities	1.86	2.06	-10%
Debt-Equity ratio	Total Debt			
	Total Equity	0.53	0.38	39%
Debt Service Coverage ratio	EBITDA			
	Interest+Repayment of Debt	3.05	3.38	-10%
Return on Equity ratio	PAT			
	Average Equity	0.13	0.10	39%
Inventory turnover ratio	Cost of Sales			
	Average Inventory	2.44	2.26	8%
Trade Receivables turnover ratio	Net Credit Sales			
	Average Trade Receivable	7.90	6.12	29%
Trade payables turnover ratio	Net Credit Purchases			
	Average Trade Payables	3.40	2.97	15%
Net Working capital turnover ratio	Net Sales			
	Average Capital Employed	2.53	2.01	26%
Net profit ratio	Net Profit (PAT)			
	Net Sales	0.06	0.06	6%
Return on Capital employed	EBIT			
	Capital Employed	0.19	0.12	58%
Return on investment	Net Profit after Tax			
	Average Total Assets	0.06	0.05	23%



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RELATED PARTY DISCLOSURES		Relations
<u>Key Managerial Personnel (KMP)</u>		
1 Sh. Ashok Kumar Sharma		(Managing Director)
2 Sh. Shekhar Sharma		(Director)
3 Sh. Pranshu Goel		(Company Secretary)
4 Sh. Gangaram Sharma		(Chief Financial Officer)
<u>(II) Relative of Key Management Personnel</u>		
1 Smt. Rajesh Sharma		(Spouse of Sh. Ashok Kumar Sharma)
2 Sushil Kumar Sharma		(Father of Sh. Shekhar Sharma)
3 Roobi Sharma		(Mother of Sh. Shekhar Sharma)
4 Smt. Kiran Singh		KMP (upto April 26, 2024)
5 Rakesh Kumar		KMP (upto April 26, 2024)
6 Pooja Shrama		
<u>(III) Other Entities</u>		
1 UCEPL-SRSBL-JOINT VENTURE (AOP)		Joint Ventures
2 Concrete Champs Cosortium LLP		Joint Ventures
3 Unlaim Infra Consortium LLP		Joint Ventures
4 Unicom Infra Consortium LLP		Joint Ventures
5 Shree Associates (Prop. Firm)		Sub Contractor (Firm of Immediate relative of M.D.)

Transactions during the year

Particulars	KMP	Relatives of KMP	Entities where significant control exists	Others
<u>Advances Received</u>				
1 Smt. Kiran Singh	-	-	-	-
2 Ashok Kumar Sharma	-	-	-	-
3 Kiran Singh	-	-	-	-
4 Ashok Kumar Sharma	-	-	-	-
5 Rajesh Sharma	-	-	-	-
6 Roobi Sharma	-	-	-	50
<u>Advances Repaid</u>				
1 Kiran Singh	-	-	-	100.00
2 Rakesh Kumar	-	-	-	-
3 Ashok Kumar Sharma	-	-	-	-
4 Rajesh Sharma	-	-	-	-
5 Roobi Sharma	-	-	-	158.49
<u>Construction Services Received</u>				
1 Shree Associates (Prop. Firm)	-	8.63	-	-
<u>Directors/KMP Remuneration Paid</u>				
1 Sh. Ashok Kumar Sharma	15.00	-	-	-
2 Sh. Shekhar Shama	14.40	-	-	-
3 Sh. Pranshu Goel	5.96	-	-	-
4 Sh. Gangaram Sharma	7.76	-	-	-
<u>Salary Transaction</u>				
1 Roobi Sharma	3.90	-	-	-
<u>Rent Paid</u>				
1 Sh. Sushil Kumar Sharma	2.39	-	-	-
<u>Other Payment</u>				
1 Rajesh Sharma	-	-	-	-
<u>Other receipt</u>				
1 UCEPL-SRSBL-JOINT VENTURE (Supervision Charges Received)	-	-	-	87.93
2 UCEPL-SRSBL-JOINT VENTURE (AOP) (Profit Share)	-	-	-	1.75
3 Concrete Champs Cosortium LLP (Profit Share)	-	-	-	1.03
4 Unlaim Infra Consortium LLP (Profit Share)	-	-	-	0.07
5 Unicom Infra Consortium LLP (Profit Share)	-	-	-	-0.00



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Outstanding Balances

Particulars	KMP	Relatives of KMP	Entitles where significant control exists	Others
1 Smt. Kiran Singh	-	-	-	47.03
2 Sh. Ashok Kumar Sharma	127.64	-	-	-
3 Sh. Rakesh Kumar Shree Associates (Prop. Firm)	-	-	-	-
4 Short Term Loans & Advances	-	-	-	-
Shree Kunj Bihariji Infracon Pvt. Ltd.	-	-	-	7.59
Other receivables				
1 UCEPL-SRSBL-JOINT VENTURE (Supervision Charges Received)	-	-	-	4.67
2 UCEPL-SRSBL-JOINT VENTURE (AOP)	-	-	-	1.75
3 Concrete Champs Consortium LLP	-	-	-	1.03
4 Uniaim Infra Consortium LLP	-	-	-	0.07
5 Unicom Infra Consortium LLP	-	-	-	-0.00

53 Disclosures regarding Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013.) either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters/Directors/KMP	127.640	1.000
Directors	-	-
KMP	-	-
Related Party	-	-
	127.640	1.000

54 (a). In the previous year, the Company had made a incorrect disclosure that it had formed a Limited Liability Partnership (LLP) under the name BSCPPL-UCPEPL JV with external parties and held a 26% share in the said LLP due to a misinterpretation of the original bid arrangement, where the Company was part of the Joint bidding Agreement proposing a 26% share in JV. However, after the contract was awarded, the other consortium members constituted the LLP without including the Company. During the current year, upon substantive review, it has been observed that the Company is not a partner in the said LLP and no capital contribution has been made by the Company. Accordingly, the disclosure made in the previous year was not accurate and has now been rectified. The correction has been classified as a prior period item in accordance with the requirements of Accounting Standard (AS) 5 – Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

(b). The Company holds 51% share in an Association of Persons (AOP) UCEPL-SRSBL-JOINT VENTURE, which is not a subsidiary, joint venture, or associate. **Prior Period Losses Not Previously Accounted For:**

In the financial years 2022-23 and 2023-24, the AOP had reported losses of which the Company's share amounted to:

₹ 9976/- for FY 2022-23

₹ 11253/- for FY 2023-24

These amounts were **not recognized** in the respective years due to oversight and have now been shown /adjusted against Prior Period Expenses.

For the financial year 2024–25, the AOP has earned a profit and the Company's share amounts to ₹ 196727/- which has been recognized under "Other Income" in the Statement of Profit and Loss for the current year.

The AOP pays tax at **Maximum Marginal Rate (MMR)** on the entire income. Accordingly, the Company's share in profit is considered as **exempt** in its hands under section 86 of the Income Tax Act, 1961.

Note:- The arrangement is in the nature of profit-sharing only and does not involve jointly controlled operations or jointly controlled assets/Liability. Accordingly, the Company recognises only its share of profit/loss from the joint venture but not consolidating its assets and Liabilities in financial statements, in accordance with AS-27.

Further, the criteria of control (51% or more of voting power) specified in AS-21 Consolidated Financial Statements applies to subsidiaries, and AS-21 is not applicable to joint venture arrangements.

(c) The Company had entered into a joint venture arrangement on 18th November 2021 in the form of Concrete Champs Consortium LLP for the purpose of joint bidding of contracts. The Company held a **70% share in profits** of the LLP. No capital contribution was made by the Company during the tenure of this joint venture. The LLP had limited operational activity during its existence, and the Company **exited the LLP on 28th September 2024**.

The following amounts have been recognized as the Company's share of profit from the LLP:

For the financial year 2024–25, an amount of ₹79,998 has been recognized in the **Statement of Profit and Loss**.

For the financial years 2023–24 and 2022–23, the Company's share of profit of ₹12,955 and ₹9,910 respectively was adjusted and have now been shown /adjusted against Prior Period Expenses in line with prior year practice and materiality considerations.

Since the LLP pays tax on its income at the applicable **Maximum Marginal Rate (MMR)**, the Company's share of profit is **exempt from income tax** under Section 10(2A) of the Income Tax Act, 1961.

The investment has been classified as a **joint venture** and accounted for using the **equity method**, as per applicable accounting standards.

(d) The Company had entered into a joint venture through the formation of Uniaim Infra Consortium LLP on **19th February 2024** for the purpose of joint bidding of infrastructure projects. The Company held a **50% share in profits** of the LLP. No capital contribution was made by the Company during the period of its association.

The LLP did not undertake any major operations during its existence. The Company **exited from the LLP on 28th September 2024**.

The following amounts represent the Company's share of profit from the LLP:

*For the financial year 2024–25, an amount of ₹3,530 has been recognized in the **Statement of Profit and Loss**.

*For the financial year 2023–24, a share of profit of ₹3,530 was adjusted against Prior Period Expenses, based on materiality and consistency with prior treatment.

Since the LLP pays income tax at the applicable **Maximum Marginal Rate (MMR)**, the Company's share of profit is **exempt from income tax** under Section 10(2A) of the Income Tax Act, 1961.

The investment has been treated as a **joint venture** and accounted for using the **equity method** as per the applicable accounting framework.



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(e) The Company entered into a joint venture through the formation of *Unicom Infra Consortium LLP* on **19th October 2023** for the purpose of joint bidding for infrastructure projects. The Company held a **60% share in profits** of the LLP. No capital contribution was made by the Company during the period of its association.

The LLP did not undertake any major business activity during its tenure. The Company **exited from the LLP on 28th September 2024**.

The following amounts represent the Company's share of results from the LLP:

*For the financial year 2024-25, a **profit of ₹6,531** has been recognized in the **Statement of Profit and Loss**.

*For the financial year 2023-24, a **loss of ₹6,600** has been adjusted against Prior Period Expenses, in line with past treatment and based on materiality.

Since the LLP pays income tax at the applicable **Maximum Marginal Rate (MMR)**, the Company's share of profit is **exempt from income tax** under **Section 10(2A)** of the Income Tax Act, 1961.

The arrangement has been classified as a **joint venture**, and the investment has been accounted for using the **equity method**, in accordance with the applicable account standards.

55 **Employee Benefit Plan**

Defined contribution plans
Provident and other fund:

Gratuity:

The Gratuity scheme is a final salary defined benefit plan, that provides for a lumpsum payment at the time of seperation; based on scheme rules the benefits are calculated on the basis of last drawn salary and the period of service at the time of seperation and paid as lumpsum. There is a vesting period of 5 years. The design entitles the following risks that affect the liabilities and cash flows. The amount recognised in the Company's financial statements as at the year end are as follows:

Particulars	As at 31.03.2025	As at 31.03.2024
Current	7.23	6.28
Non-Current	118.18	102.64

Reconciliation of the net defined benefit (asset) / liability

Particulars	As at 31.03.2025	As at 31.03.2024
Present Value of Defined Benefits Obligation (Opening)	108.92	72.40
Interest Cost	8.21	5.48
Current Service Cost	28.95	30.02
Prior Service Costs	-	-
Settlements	-	-
Benefits Pay-outs from plan	-	-
Benefit payments from employer	-	-
Acquisitions/Divestures/Transfers	-	-
Actuarial (Gains)/Loss	(20.68)	1.02
Present Value of Defined Benefits Obligation (Closing)	125.41	108.92

Reconciliation of Net Asset/(Liability) Recognised in Balance Sheet

Particulars	As at 31.03.2025	As at 31.03.2024
Net Asset/(Liability) Recognised at the beginning of the period	108.92	72.40
Employer expense	16.49	36.52
Net Asset/(Liability) Recognised at the end of the period	125.41	108.92

Assumption

Particulars	As at 31.03.2025	As at 31.03.2024
Discount Rate	6.86%	7.23%
Expected return on assets	0.00%	0.00%
Salary Escalation Rate	7.00%	7.00%
Attrition Rate	10.00%	10.00%
from Age 40	8.33%	7.89%
From Age 45	5.56%	5.26%
From Age 50	2.78%	2.63%
From Age 55	1.39%	1.32%
Mortality	Indian Assured Lives Mortality (2012-14) Ultimate	Indian Assured Lives Mortality (2012-14) Ultimate

Sensitivity Analysis

Particulars	As at 31.03.2025	As at 31.03.2024
DISCOUNT RATE +100 basis points	(11.15)	(10.27)
DISCOUNT RATE -100 basis points	13.08	12.13
SALARY GROWTH +100 basis points	12.18	11.35
SALARY GROWTH -100 basis points	(10.73)	(9.91)
ATTRITION RATE +100 basis points	(1.63)	(1.41)
ATTRITION RATE -100 basis points	1.76	1.49
MORTALITY RATE 10% UP	(0.03)	(0.02)



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56 **SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies set out below have been applied consistently to the periods presented in these financial statements.

(a) **Basis of preparation of financial statements**

These financial statements have been prepared under the historical cost convention on a going concern and accrual basis of accounting in accordance with the Generally Accepted Accounting Principles (GAAP) in India. Indian GAAP comprises mandatory accounting standards as specified under the section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014, the relevant provisions of the Companies Act, 2013 and pronouncements of the Institute of Chartered Accountants of India and other accounting principle generally accepted in India to the extent applicable. The Financial Statements are presented in Indian Rupees.

(b) **Going Concern**

In view of going economic conditions of the business, the management is of the view that the company shall be able to continue as a going concern. Accordingly, management considers it appropriate to prepare these financial statements on a going concern basis, i.e., the assets and liabilities are recorded on the basis that the company will be able to use or realise its assets and discharge its liabilities in the normal course of business.

(c) **Use of estimates**

The preparation of the financial statements in conformity with GAAP requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. Estimates and underlying assumptions are reviewed on an on-going basis and any revisions recognised prospectively in current and future periods. The Management believes that the estimates used in preparation of financial statements are prudent and reasonable.

(d) **Revenue Recognition**

The revenue from rendering services has been recognised on accrual basis as per terms of contract/ arrangement with different customers.

(e) **Expenditures**

Expenses are accounted for on a accrual basis and provisions are made for all known probable losses and liabilities.

(f) **Property, plant and equipment and depreciation**

Property, plant & equipment are carried at cost of acquisition or construction less accumulated depreciation and/or accumulated impairment loss, if any. The cost comprises its purchase price, borrowing cost if capitalization criteria met, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use.

Tangible property, plant & equipment under construction are disclosed as capital work-in-progress.

A property, plant & equipment is eliminated from financial statements on disposal or when no further benefits is expected from its use and disposal and losses arising from retirement or gains/ losses arising from disposal of property, plant & equipment which are carried at cost are recognised in the Statement of Profit and Loss.

(g) **Depreciation on Tangible Assets**

Depreciation on fixed assets is provided under Written Down Value Method over the useful lives of assets as per Part C of Schedule II of the Companies Act, 2013.

(h) **Employee benefit obligations**

All employee benefits payable/ available within 12 months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages and bonus etc are recognized in the Statement of Profit and Loss in the period in which the employee renders the related service.

(i) **Foreign currency transactions**

Foreign currency transactions are recorded at the rate of exchange prevailing on the date of the respective transactions. Monetary foreign currency assets and liabilities remaining unsettled at the balance sheet date are translated at the closing rates of exchange prevailing on that date. The resultant exchange differences are recognised in the Statement of Profit and Loss except exchange differences pertaining to long term foreign currency monetary items that are related to acquisition of depreciable assets and are adjusted in the carrying amount of the related assets.

(j) **Provisions & Contingencies**

A provision is recognised if, as a result of a past event, the Company has a present obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognised at the best estimate of the expenditure required to settle the present obligation at the balance sheet date. The provisions are measured on an undiscounted basis.

(k) **Taxation**

Income-tax expense comprises current tax i.e., amount of tax for the period determined in accordance with the income tax law. Income tax expense is recognised in Statement of Profit or Loss except that tax expense related to items recognised directly in reserves is also recognised in those reserves.

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws.



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- (l) GST (Goods & Service Tax)
Company collects GST on sales made by it. The collected GST is excluded from sales and periodically deposited with GST authorities after adjusting GST Input. Any balance payable on account of GST at year end is shown as 'GST Payable Account' as current liability and debit balance in GST input account is shown as 'GST Receivable Account' as current assets.
- (m) Earning per share
The Company reports basic and diluted earning per share (EPS) in accordance with the AS-20 issued by the Institute of Chartered Accountants of India. The basic EPS is computed by dividing the net profit or loss for the year by weighted average number of equity shares outstanding during the accounting period.
- (n) Borrowing Cost
As per AS-16, borrowing cost attributable to the acquisition of fixed assets is capitalized as part of cost of fixed assets till the date it is put to use. Other borrowing cost is recognized as expenditure in the period in which they are accrued.
- (o) Related Party Disclosure
Disclosure is made separately for all the transactions with related parties as specified under AS-18 issued by the Institute of Chartered Accountants of India.

AUDITOR'S REPORT

As per our Audit Report of even date attached.

For and on behalf of
For Avkash Sharma & Co.
Chartered Accountants
FRN:0007361C

For and on behalf of board of directors
UNIVERSAL CONTRACTORS AND ENGINEERS LIMITED
CIN: U45204UP2009PLC132673


CA. Avkash Sharma
Proprietor
Membership No. 075354
Date : 05 September, 2025
Place : Noida
UDIN : 25075354BMKTRS9935


Sheldhar Sharma
Director
DIN: 10349346


Ashok Kumar Sharma
Managing Director
DIN: 02600926


Kapil Garg
Company Secretary
M.No.: F9391


Ganesh Ram
Chief Financial Officer
APKPR0116F

Date : 05 September, 2025
Place : Noida



Note No. 13

Property, Plant and Equipment and Intangible assets as at 31st March 2025

Assets	Useful Life (In Years)	Original Cost of Purchase	Additions during the year	Addition on account of business acquisition	Deletion during the year	Gross Block		Accumulated Depreciation/ Amortisation	Deletion / adjustments during the year	Net Block	
						Balance as at 31st March 2025	Balance as at 1st April 2024			Balance as at 31st March 2025	Balance as at 31st March 2025
A											
Tangible assets											
Own Assets											
Plant and Machinery (Hans)	15.00	163,200.00	-	-	-	163,200.00	148,779.52	2,718.26	-	151,497.78	11,702.22
Plant and Machinery U.P.	15.00	613,011.00	-	-	-	613,011.00	523,779.33	15,909.18	-	539,698.51	73,322.49
Concrete Batching and Mixing (U.P.)	12.00	1,206,201.00	-	-	-	1,206,201.00	1,133,593.04	4,603.48	-	1,138,196.52	68,004.48
Hilti Machine (U.P.)	15.00	576,836.70	-	-	-	576,836.70	486,971.96	16,515.38	-	503,487.34	73,349.36
Lift Portable Hoister (U.P.)	15.00	804,780.00	-	-	-	804,780.00	701,306.15	19,173.05	-	720,478.20	84,301.80
RMC Batching Machine (U.P.)	12.00	1,597,736.00	-	-	-	1,597,736.00	1,517,949.20	1,517,949.20	-	79,886.80	79,886.80
Telescopic Tripod (U.P.)	15.00	46,000.00	-	-	-	46,000.00	41,647.32	814.39	-	4,352.68	4,352.68
Batching and Mixure Machine (AMTK)	12.00	450,000.00	-	-	-	450,000.00	419,628.36	6,888.29	-	426,516.65	23,483.35
Bar Bender Machine (AMTK)	12.00	81,600.00	-	-	-	81,600.00	77,358.43	161.57	-	4,090.00	4,090.00
JOB (AMTK)	15.00	1,985,653.00	-	-	-	1,985,653.00	1,795,487.42	35,541.95	-	1,831,029.37	154,623.63
Mixure Machine (AMTK)	12.00	110,000.00	-	-	-	110,000.00	104,309.52	190.48	-	104,500.00	5,500.00
Pump, Motor and Starter (AMTK)	15.00	87,300.00	-	-	-	87,300.00	66,806.71	5,541.40	-	62,348.11	24,961.89
Welding Machine (AMTK)	15.00	177,606.00	-	-	-	177,606.00	155,334.00	4,058.51	-	159,392.51	18,213.49
Motor Cycle (AMTK)	10.00	54,190.00	-	-	-	54,190.00	51,480.50	-	-	51,480.50	2,709.50
Lift, Portable Hoister with Trolley (AMTK)	15.00	244,800.00	-	-	-	244,800.00	212,327.80	5,892.51	-	218,220.31	26,579.69
Water Cooler (U.P.)	12.00	26,500.00	8,898.00	-	-	35,398.00	23,481.39	1,608.39	-	25,080.78	10,307.22
Bar Cutting Machine (AMTK)	12.00	122,400.00	-	-	-	122,400.00	112,126.09	2,269.51	-	114,395.60	8,004.40
JOB UP	15.00	2,000,000.00	-	-	-	2,000,000.00	1,709,364.56	52,605.01	-	1,761,969.57	238,030.43
Bar Bender Machine FBD	12.00	146,000.00	-	-	-	146,000.00	132,791.96	2,917.86	-	135,709.82	10,290.38
BREAKERS THE 1000-AMR 230V(Hilti)	15.00	75,315.00	-	-	-	75,315.00	64,327.06	1,988.82	-	66,315.88	8,999.12
CONCRETE BATCHING OF MIXING FBD	12.00	1,926,750.00	-	-	-	1,926,750.00	1,763,914.16	35,970.44	-	1,799,884.60	162,865.84
CONCRETE MIXER (T.M) F.BAD	12.00	1,640,000.00	-	-	-	1,640,000.00	1,501,818.22	30,524.36	-	1,532,342.58	107,657.42
CONCRETE PUMP (FBD)	12.00	2,111,000.00	-	-	-	2,111,000.00	1,933,133.09	39,290.80	-	1,972,423.89	138,576.11
JOB (F.BAD)	15.00	2,053,451.00	-	-	-	2,053,451.00	1,765,177.41	52,177.52	-	1,817,354.93	236,096.07
PLATE COMPACTOR(VIBRA TOR)	12.00	36,720.00	-	-	-	36,720.00	33,405.13	782.26	-	34,137.38	2,582.62
Tarst Mixure- Fardabad	12.00	3,930,000.00	-	-	-	3,930,000.00	3,588,807.05	75,369.52	-	3,664,176.57	265,823.43
Lab Equipment	5.00	314,577.80	147,130.00	-	-	461,707.80	120,683.80	214,451.89	-	335,135.39	126,572.21
Generator 15 KVA Alpha	15.00	248,000.00	-	-	-	248,000.00	212,797.15	6,371.72	-	219,168.87	36,202.85
R.O. System	15.00	283,960.00	-	-	-	283,960.00	238,236.65	8,275.93	-	246,512.68	37,447.42
Bar Bender Machine (Vidisha)	12.00	486,300.00	-	-	-	486,300.00	427,253.84	13,043.30	-	440,297.14	46,002.96
Bar Cutting Machine (Vidisha)	12.00	604,000.00	-	-	-	604,000.00	533,028.50	15,677.60	-	548,706.10	55,293.90
Concrete Pump (Vidisha)	12.00	2,850,000.00	-	-	-	2,850,000.00	2,548,936.77	66,504.87	-	2,615,441.64	301,063.23
JOB (Vidisha)	15.00	2,030,068.00	-	-	-	2,030,068.00	1,894,340.01	60,766.77	-	1,755,106.78	274,961.22
Plant and Machinery (Vidisha)	15.00	989,400.00	-	-	-	989,400.00	825,612.61	29,645.52	-	855,258.13	134,141.87
Motor Cycle (Vidisha)	10.00	108,500.00	-	-	-	108,500.00	98,866.20	2,481.68	-	101,347.88	7,152.12
Fly Ash Bricks Making Machine	10.00	1,805,400.00	-	-	-	1,805,400.00	1,660,177.01	37,598.23	-	1,697,775.24	145,222.99
Mankey Hoist Machine	10.00	202,419.00	-	-	-	202,419.00	187,192.16	3,942.23	-	191,134.39	11,284.61
Printer MP	3.00	110,249.00	-	-	-	110,249.00	104,736.55	-	-	104,736.55	5,512.45
Asak Leyland Chassis	15.00	6,117,868.00	-	-	-	6,117,868.00	4,916,462.77	217,456.16	-	5,133,908.33	983,959.07
Bolero Sle (Bhopal)	10.00	786,016.00	-	-	-	786,016.00	717,073.25	17,849.28	-	734,922.53	68,942.75
Computer and Printer Bhopal	10.00	444,276.40	-	-	-	444,276.40	391,196.99	13,742.26	-	404,939.25	39,337.15
Concrete Boon Pump Bhopal	10.00	8,999,782.00	-	-	-	8,999,782.00	8,216,766.63	202,722.16	-	8,419,490.79	580,291.21
Concrete Mixer TM BPL	10.00	761,863.00	-	-	-	761,863.00	694,940.66	17,326.19	-	712,266.87	49,586.13
Motor Cycle Bhopal	10.00	50,181.00	-	-	-	50,181.00	45,786.00	1,137.87	-	46,923.87	3,257.13
Printer HP1005	3.00	24,000.00	-	-	-	24,000.00	22,800.00	-	-	22,800.00	1,200.00
Plant and Machinery Etawah	10.00	1,701,000.00	-	-	-	1,701,000.00	1,546,967.43	39,879.04	-	1,586,846.47	114,153.53
Computer Printer Etawah	3.00	206,300.00	-	-	-	206,300.00	195,985.00	-	-	195,985.00	10,315.00
Container for Site	10.00	1,339,200.00	-	-	-	1,339,200.00	1,046,439.49	75,736.70	-	1,122,235.19	216,964.30



Signature



Lab Equipment Elawan	5.00	75,500.00	-	-	75,500.00	-	-	71,725.00	-	-	71,725.00	-	-	3,775.00	3,775.00
Bar Banding Machine UP	15.00	234,000.00	-	-	234,000.00	-	-	152,027.46	14,837.03	-	166,884.49	67,135.51	-	81,972.54	81,972.54
EON Car	10.00	408,000.00	-	-	408,000.00	-	-	380,171.00	7,204.03	-	397,375.03	20,624.07	-	27,829.00	27,829.00
Concrete Mixer Vidisha	12.00	1,523,726.00	-	-	1,523,726.00	-	-	1,323,244.47	44,286.37	-	1,367,530.84	156,195.16	-	200,481.53	200,481.53
Asok Leyland Chassis	15.00	1,997,934.00	-	-	1,997,934.00	-	-	1,605,417.50	71,045.49	-	1,676,462.99	321,471.01	-	392,516.50	392,516.50
Computer and Printer Vidisha	3.00	321,850.00	-	-	321,850.00	-	-	305,757.50	305,757.50	-	305,757.50	18,092.50	-	18,092.50	18,092.50
Electric Transformer	10.00	865,219.00	-	-	865,219.00	-	-	777,542.79	22,698.37	-	800,242.16	64,976.84	-	67,676.21	67,676.21
Tarama Mixture Vidisha	10.00	4,100,000.00	-	-	4,100,000.00	-	-	3,731,409.50	95,428.08	-	3,826,837.58	273,162.42	-	399,599.50	399,599.50
Flyash Bricks Machine (BPL)	15.00	1,299,480.00	-	-	1,299,480.00	-	-	1,014,608.06	51,261.82	-	1,065,869.88	233,310.12	-	254,871.94	254,871.94
Hill Machine Bhopal	15.00	95,072.00	-	-	95,072.00	-	-	65,002.07	3,632.66	-	68,634.73	16,437.27	-	20,069.99	20,069.99
Printer -Epson Lx310 BPL	3.00	33,203.39	-	-	33,203.39	-	-	28,339.04	3,574.07	-	3,270.28	6,844.35	-	8,197.75	8,197.75
Car -Inova for ALD	10.00	670,000.00	-	-	670,000.00	-	-	588,027.25	21,222.74	-	609,249.99	60,760.01	-	48,346.73	48,346.73
Car -Eon EFA VDS	10.00	400,000.00	-	-	400,000.00	-	-	351,653.27	12,516.97	-	364,170.24	35,829.78	-	35,829.78	35,829.78
Computer and Printer (Ald)	3.00	504,140.78	-	-	504,140.78	-	-	478,564.47	369.28	-	478,933.75	25,207.03	-	26,576.31	26,576.31
Concrete Batching and Mixing Alib	15.00	4,123,511.00	-	-	4,123,511.00	-	-	2,985,944.41	205,718.55	-	3,192,662.96	1,273,813.76	-	287,586.22	287,586.22
Concrete Mixture STMs (Alib)	15.00	1,561,350.00	-	-	1,561,350.00	-	-	1,210,267.93	63,545.85	-	1,273,813.78	3,192,662.96	-	1,136,566.69	1,136,566.69
Container for Silo - ALD	10.00	722,200.00	-	-	722,200.00	-	-	642,897.97	20,531.30	-	663,429.27	58,770.73	-	59,302.03	59,302.03
Job (Allahabad)	10.00	3,694,212.30	-	-	3,694,212.30	-	-	3,298,155.47	102,280.21	-	3,391,435.68	3,270,288.00	-	395,046.68	395,046.68
Minor Cycle	10.00	117,053.00	-	-	117,053.00	-	-	104,159.08	3,338.24	-	107,497.32	3,515,432.30	-	19,802.40	19,802.40
Tata Motors (Alib)	10.00	3,822,285.86	-	-	3,822,285.86	-	-	3,408,234.38	92,028.24	-	3,500,262.62	762,240.73	-	762,240.73	762,240.73
Boleo UP75X-7655 (Elawan)	10.00	818,323.00	-	-	818,323.00	-	-	742,648.64	19,992.09	-	762,640.73	96,404.60	-	19,802.40	19,802.40
Inventory (Elawan)	10.00	116,207.00	-	-	116,207.00	-	-	14,479.98	393.53	-	14,873.52	1,126.48	-	1,126.48	1,126.48
New Holland 5500 (Tractor with Loader)	15.00	1,109,500.00	-	-	1,109,500.00	-	-	874,597.06	42,517.44	-	917,114.50	192,385.50	-	234,902.94	234,902.94
Hill Machine (Vidisha)	15.00	271,379.00	-	-	271,379.00	-	-	156,510.58	13,551.18	-	170,061.76	61,317.24	-	74,868.42	74,868.42
Generator Set-125 KVA Ald	10.00	663,000.00	-	-	663,000.00	-	-	584,828.51	20,238.60	-	605,067.11	57,932.89	-	78,171.49	78,171.49
Bio Matrix Machine (Attendance)	15.00	335,092.00	-	-	335,092.00	-	-	248,387.46	15,693.53	-	264,080.99	86,704.54	-	86,704.54	86,704.54
Car Inova -507402	10.00	2,281,045.00	-	-	2,281,045.00	-	-	2,004,881.55	66,318.13	-	2,071,209.68	189,835.32	-	256,153.45	256,153.45
Mercedes-Benz Car	10.00	10,580,000.00	-	-	10,580,000.00	-	-	9,509,472.24	277,159.64	-	9,786,631.88	793,986.12	-	1,070,527.76	1,070,527.76
Computer (Bairnath)	3.00	271,153.45	-	-	271,153.45	-	-	257,595.70	65.67	-	257,661.37	13,623.35	-	271,284.72	271,284.72
Innova Creta Car (Bairnath)	10.00	1,819,282.00	-	-	1,819,282.00	-	-	1,543,525.30	71,383.41	-	1,614,918.71	204,363.29	-	275,756.70	275,756.70
Led TV (Bairnath)	10.00	41,446.00	-	-	41,446.00	-	-	24,556.93	4,372.58	-	28,929.51	12,516.49	-	16,899.07	16,899.07
Refrigerator (Bairnath)	10.00	35,527.97	-	-	35,527.97	-	-	20,835.77	3,803.81	-	24,639.58	10,888.39	-	14,692.20	14,692.20
Job (Dankaur)	15.00	1,986,791.00	-	-	1,986,791.00	-	-	1,341,036.44	100,591.57	-	1,441,628.01	455,162.99	-	555,754.56	555,754.56
Lab Equipment Yelda (Dankaur)	5.00	111,400.00	-	-	111,400.00	-	-	105,461.78	368.22	-	105,830.00	5,570.00	-	5,938.22	5,938.22
Plant and Machinery Gonda	15.00	392,000.00	-	-	392,000.00	-	-	282,791.71	19,766.70	-	302,558.41	89,441.59	-	109,208.29	109,208.29
Plant and Machinery Varanasi	15.00	275,000.00	-	-	275,000.00	-	-	200,327.32	13,516.84	-	213,844.16	61,161.84	-	74,678.68	74,678.68
Asian Aqua Lie Varanasi	15.00	14,000.00	-	-	14,000.00	-	-	9,865.05	749.43	-	10,614.48	3,386.52	-	4,134.95	4,134.95
DG Set Varanasi	15.00	422,500.00	-	-	422,500.00	-	-	307,796.39	20,766.78	-	328,563.17	93,966.63	-	114,733.61	114,733.61
Elio Lie GD	10.00	774,258.00	-	-	774,258.00	-	-	653,442.70	10,454.93	-	663,897.63	120,815.30	-	120,815.30	120,815.30
L-20 Elite Sportz	10.00	745,973.00	-	-	745,973.00	-	-	627,555.02	30,658.42	-	658,213.44	87,759.59	-	118,417.98	118,417.98
Lab Equipment Bairnath	5.00	40,000.00	-	-	40,000.00	-	-	36,000.00	-	-	36,000.00	2,000.00	-	2,000.00	2,000.00
Plant and Machinery Yelva	15.00	813,350.00	-	-	813,350.00	-	-	564,311.14	45,076.04	-	609,387.18	203,962.82	-	249,038.66	249,038.66
Splender Plus Bike	10.00	897,428.54	-	-	897,428.54	-	-	746,526.32	38,285.99	-	784,812.31	109,536.23	-	147,802.22	147,802.22
Plant and Machinery Allahabad (Bairnath)	15.00	6,427,180.12	-	-	6,427,180.12	-	-	4,507,459.69	347,468.69	-	4,854,928.38	1,572,247.74	-	1,919,716.43	1,919,716.43
Tata Hitach EX 200CL with AC Allahabad	15.00	4,302,836.00	-	-	4,302,836.00	-	-	3,003,937.07	234,117.88	-	3,238,054.95	1,059,351.05	-	1,259,468.93	1,259,468.93
Boleo Camper Gold VX2WD BSV	10.00	770,000.00	-	-	770,000.00	-	-	648,872.78	31,411.62	-	680,284.40	89,915.60	-	121,327.22	121,327.22
Boleo Pk Up FBPS	10.00	834,000.00	-	-	834,000.00	-	-	703,862.55	33,682.59	-	737,545.14	96,444.96	-	130,137.45	130,137.45
Boleo SX Allahabad	10.00	834,000.00	-	-	834,000.00	-	-	703,862.55	33,682.59	-	737,545.14	96,444.96	-	130,137.45	130,137.45
HP Deluxe Bike	10.00	172,885.00	-	-	172,885.00	-	-	140,717.69	8,338.12	-	149,055.81	23,839.19	-	32,167.31	32,167.31
Job 30X BS III UP-16ET-8763	15.00	1,896,291.00	-	-	1,896,291.00	-	-	1,337,095.48	101,219.82	-	1,438,285.30	458,005.70	-	559,225.62	559,225.62
Plant and Machinery Allahabad	15.00	1,153,000.00	-	-	1,153,000.00	-	-	654,429.69	86,431.22	-	740,860.91	132,960.51	-	132,960.51	132,960.51
Toyota Etios Liva Alb	10.00	775,658.00	-	-	775,658.00	-	-	647,264.23	33,248.40	-	680,512.63	400,139.09	-	488,570.31	488,570.31
Plant and Machinery Faridabad	15.00	1,336,432.17	-	-	1,336,432.17	-	-	696,713.02	117,598.19	-	814,311.20	95,173.37	-	128,421.77	128,421.77
Lab Equipment Faridabad	5.00	135,650.00	-	-	135,650.00	-	-	128,634.97	242.03	-	128,877.00	6,783.00	-	7,025.03	7,025.03



Signature



Tools and Equipments FED	5.00	157,292.81	-	-	157,292.81	133,625.34	7,909.46	-	141,534.80	15,758.01	23,667.47
General 125 KVA (Vidisha)	10.00	647,978.00	-	-	647,978.00	604,404.99	11,174.11	-	615,579.10	32,598.90	43,573.01
Air Conditioner Bhopal	10.00	37,500.00	-	-	37,500.00	33,287.96	1,088.06	-	34,366.42	3,114.58	4,202.64
Air Compressor L130 BPL	10.00	25,990.00	-	-	25,990.00	23,527.72	637.48	-	24,165.20	1,824.84	2,462.28
Air Conditioner (Erawna)	10.00	106,000.00	-	-	106,000.00	96,284.63	2,515.31	-	98,799.94	7,200.06	9,715.57
DD Set 62.5 KVA (Salain)	10.00	454,500.00	-	-	454,500.00	401,348.09	13,781.03	-	415,109.12	39,390.88	53,151.51
Grease Pump - Erawna	10.00	25,245.00	-	-	25,245.00	22,305.85	760.95	-	23,066.80	2,176.20	2,939.15
Refrigerator- Erawna	10.00	10,500.00	-	-	10,500.00	9,540.91	248.31	-	9,789.22	710.78	999.09
Air Conditioner - Vidisha	10.00	299,326.00	-	-	299,326.00	216,984.17	21,318.30	-	238,302.47	61,023.53	82,341.83
Refrigerator (Vidisha)	10.00	13,000.00	-	-	13,000.00	11,811.42	307.72	-	12,119.14	1,188.58	1,188.58
Computer System (U.P.)	3.00	598,740.00	-	-	598,740.00	567,759.40	1,043.60	-	568,803.00	29,987.00	30,980.60
Computer and Printer (AMTK)	3.00	147,790.00	-	-	199,315.42	140,400.50	22,200.88	-	162,601.38	36,714.04	7,385.50
Scanner Haryana	3.00	160,000.00	-	-	160,000.00	152,000.00	-	-	152,000.00	8,000.00	8,000.00
Furniture and Fixtures (U.P.)	10.00	1,723,439.00	-	-	1,809,890.00	1,247,036.17	133,068.57	-	1,380,094.74	429,795.26	476,402.83
Furniture and Fixture -ALD	10.00	327,961.00	-	-	327,961.00	257,706.02	18,189.01	-	275,895.03	20,254.98	70,254.98
Furniture and Fixture (Bahach)	10.00	9,125.00	-	-	9,125.00	6,343.65	720.09	-	7,063.74	2,061.26	2,781.35
Furniture and Fixture Gonda	10.00	24,220.00	-	-	24,220.00	20,515.68	959.05	-	21,474.73	2,745.27	2,745.27
Furniture and Fixture Varanasi	10.00	271,308.00	-	-	271,308.00	232,200.55	10,124.92	-	242,325.47	28,982.53	39,107.45
Plot A-112A, Swarn Nagni, G. Noida	0.00	9,735,740.00	-	-	9,735,740.00	-	-	-	9,735,740.00	12,864,730.00	12,864,730.00
Plot A-74, Sigma -1 G, Noida	0.00	12,864,730.00	-	-	12,864,730.00	-	-	-	16,123,150.00	16,123,150.00	16,123,150.00
Plot No. Ebony 106, P.H. -04	0.00	16,123,150.00	-	-	16,123,150.00	-	-	-	13,734,788.08	13,734,788.08	13,734,788.08
Plot No. Ebony C-82, P.H.-04	0.00	13,734,788.08	-	-	13,734,788.08	-	-	-	664,841.63	1,824,808.37	2,119,651.96
Shop No TF-18 K.B Complex	20.00	2,489,650.00	-	-	2,489,650.00	369,998.04	294,843.59	-	664,841.63	1,824,808.37	2,119,651.96
Shop No TF-19 K.B Complex	20.00	1,559,500.00	-	-	1,559,500.00	231,764.28	184,688.04	-	416,452.32	1,143,047.68	1,327,735.72
Shop No TF-19A K.B Complex	20.00	1,559,500.00	-	-	1,559,500.00	231,764.28	184,688.04	-	416,452.32	1,143,047.68	1,327,735.72
Shop No TF-19B K.B Complex	20.00	1,559,500.00	-	-	1,559,500.00	231,764.28	184,688.04	-	416,452.32	1,143,047.68	1,327,735.72
Shop No TF-19C K.B Complex	20.00	1,559,500.00	-	-	1,559,500.00	231,764.28	184,688.04	-	416,452.32	1,143,047.68	1,327,735.72
Shop No TF-19D K.B Complex	20.00	1,559,500.00	-	-	1,559,500.00	231,764.28	184,688.04	-	416,452.32	1,143,047.68	1,327,735.72
Shop No TF-19E K.B Complex	20.00	1,559,500.00	-	-	1,559,500.00	231,764.28	184,688.04	-	416,452.32	1,143,047.68	1,327,735.72
Shop No TF-01	20.00	1,485,000.00	-	-	1,485,000.00	369,998.04	294,843.59	-	664,841.63	1,824,808.37	2,119,651.96
Shop No TF-02	20.00	2,371,875.00	-	-	2,371,875.00	35,156.24	325,037.58	-	360,193.82	2,011,681.18	2,336,718.76
Shop No TF-03	20.00	1,485,000.00	-	-	1,485,000.00	22,010.86	203,501.79	-	225,512.65	1,259,487.35	1,462,989.14
Shop No TF-06	20.00	1,485,000.00	-	-	1,485,000.00	22,010.86	203,501.79	-	225,512.65	1,259,487.35	1,462,989.14
Shop No TF-07	20.00	1,485,000.00	-	-	1,485,000.00	22,010.86	203,501.79	-	225,512.65	1,259,487.35	1,462,989.14
Shop No TF-08	20.00	2,371,875.00	-	-	2,371,875.00	35,156.24	325,037.58	-	360,193.82	2,011,681.18	2,336,718.76
Total (A)		274,492,673.78	5,998,251.40	-	774,258.00	12,76,64,434.48	15,789,751.21	663,897.63	155,120,401.69	124,596,265.49	134,498,125.67
P.Y Total		26,24,44,838.14	16,138,835.64	-	6,091,000.00	27,44,92,673.78	16,699,217.63	4,369,104.00	13,99,94,548.11	13,44,98,125.67	13,47,80,403.66



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