DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED
C/O. KAVITA DEVI, FLAT NO. 201 R.P ENCLANVE KHETAN GALI, WEST S.K PURI, PATNA-800013

# *DIRECTORS REPORT*

**To,**
**The Members**
**DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED**
**PATNA**

The Directors have pleasure in presenting the Annual report on the business and operations of the Company along with the Audited Balance Sheet and Profit & Loss Accounts for the year ended 31st March 2023.

## FINANCIAL RESULTS

Financial Results of the Company for the year under review along with the figures for previous years are as follows:-

| Particulars | 2022-23 (Amount in Rs.) |
|---|---|
| | |
| Service Income | 0.00 |
| Other Income | 10020.00 |
| Total Income | 10020.00 |
| Profit Before Taxation | 10020.00 |
| Provision for taxation | |
| Current Tax | 0.00 |
| Deferred Tax | 0.00 |
| Net Profit after taxation | 10020.00 |

## REVIEW OF OPERATIONS

During the year under review, company has registered a total profit of Rs.10020 . This is the fifth year of operations; the company is not able to earn profits as per expectation. Directors are hopeful for the bright future of the company in the years to come and having plan to participate in government tender to grab the good opportunity and for better future of the company.

## DIRECTORS' RESPONSIBILITY STATEMENT

In accordance with the provisions referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, Directors state that:

**(a)** In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures.

**(b)** Appropriate accounting policies have been selected and applied consistently and have made judgments and estimates that are reasonable and prudent so far as to give a true and fair view of the state of affairs of the company as at 31st March 2023 and the profit and loss for the year ended on 31st march 2023.

**(c)** Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

(d) The annual accounts have been prepared on a going concern basis.
(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.

**AUDITOR'S AND THEIR REPORT**

Comments of the Auditors in their report and the notes forming part of the Accounts are self-explanatory.

M/s Dushyant Kumar & Co., the Company's Auditors, will retire at the conclusion of the ensuing Annual General meeting and the Board has proposed to appoint M/s Dushyant Kumar & Co as the Company's Auditors, to hold the office till the conclusion the next Annual general meeting.

The Company has received a certificate from the proposed auditors to the effect that their appointment, if made, would be in accordance with the provisions of section139 (1) of the Companies Act 2013. The directors recommend the appointment of M/s. Dushyant Kumar & Co and to fix their remuneration.

**EXTRACT OF ANNUAL RETURN**

The extract of the annual return in Form No.MGT – 9 shall form part of the Board's report

**DEPOSIT**

The Company has not accepted any deposit under chapter V of the act and as such no principal or interest was outstanding as of 31 March 2023.

**PARTICULARS REGARDING CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTIONS**

Energy conservation awareness has been created amongst all employees in order to reduce energy consumption. The company initiated and taken number of steps to conserve energy. In addition, measures to reduce power consumption in the technology area have been taken. The company also embarked on green initiatives and reduced consumption of power.

**ACKNOWLEDGEMENT**

Directors acknowledge, with thanks, the support and valuable co-operation extended by the business Constituents, bankers and shareholders of the company. Directors place on record their appreciation of the contribution made by employees at all levels, who, through their competence, hard work, co-operation, support and commitment have enabled the Company to grow.

*For and on behalf of the Board of Directors*

Place: Patna
Date: 28/08/2023

**ABHISHEK JHA**
**Director**
**(DIN- 07403141)**

DISHA ABHYUDAYA BUILDERS PVT. LTD. PATNA

**KAVITA DEVI**
**Director**
**(DIN- 08207979)**

DISHA ABHYUDAYA BUILDERS PVT. LTD. PATNA

**DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED**
**C/O .KAVITA DEVI .FLAT NO 201,R.P ENCLAVE KHETAN GALI ,WEST S.K. PURI ,PATNA ,BIHAR ,INDIA ,800013**
**BALANCE SHEET AS AT 31st MARCH, 2023**

| Particulars | Note No | Figures as at the end of current reporting period - 31.03.2023 | Figures as at the end of previous reporting period - 31.03.2022 |
|---|---|---|---|
| I. EQUITY AND LIABILITIES | | | |
| (1) Shareholder's Funds | | | |
| (a) Share Capital | 1 | 300,000.00 | 300,000.00 |
| (b) Reserves and Surplus | 2 | (82,215.00) | (92,235.00) |
| (c) Money received against share warrants | | - | |
| (2) Share application money pending allotment | | | |
| (3) Non-Current Liabilities | | | |
| (a) Long-term borrowings | | | |
| (b) Deferred tax liabilities (Net) | 3 | - | |
| (c) Other Long term liabilities | 4 | - | |
| (d) Long term provisions | | - | |
| (4) Current Liabilities | | | |
| (a) Short-term borrowings | 5 | 5,763,037.50 | |
| (b) Trade payables | 6 | - | |
| (c) Other current liabilities | 7 | 31,093.00 | 0.00 |
| (d) Short-term provisions | 8 | - | |
| Total | | **6,011,915.50** | **207,765.00** |
| II.Assets | | | |
| (1) Non-current assets | | | |
| *(a) Fixed assets* | | | |
| (i) Tangible assets | 9 | - | - |
| (ii) Intangible assets | | - | - |
| (iii) Capital work-in-progress | | - | |
| (iv) Intangible assets under development | | - | - |
| (b) Non-current investments | | - | - |
| (c) Deferred tax assets (net) | | - | - |
| (d) Long term loans and advances | | - | - |
| (e) Other non-current assets (Preliminary Exp. not W/Off) | 10 | - | - |
| (2) Current assets | | | |
| (a) Current investments | | - | - |
| (b) Inventories | | 5,376,335.82 | |
| (c) Trade receivables | 11 | - | |
| (d) Cash and cash equivalents | 12 | 210,579.68 | 207,765.00 |
| (e) Short-term loans and advances | 13 | 425,000.00 | |
| (f) Other current assets | | | |
| Total | | **6,011,915.50** | **207,765.00** |
| | | - | - |

**NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES** 21
**AS PER OUR REPORT ON EVEN DATE ATTACHED**

**For DUSHYANT KUMAR & CO.**
**(Chartered Accountants)**

**DUSHYANT KUMAR**
**(PARTNER)**
**FRN-020157C**
**M.NO-409195**
**DATE:-28/08/2023**
**PLACE:-PATNA**
**UDIN:26409195VXBOWB7233**

**FOR DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED**

**KAVITA DEVI**
**DIRECTOR**
**DIN:08207979**

**ABHISHEK JHA**
**DIRECTOR**
**DIN:07403141**

**DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED**
**Notes forming part of the financial statements**

| Particulars | | Figures as at the end of current reporting period - 31.03.2023 | Figures as at the end of previous reporting period - 31.03.2022 |
|---|---|---|---|
| **Note No. 1** | | | |
| (1) Shareholder's Funds | | | |
| (a) Share Capital | | | |
| **Authorized** | | | |
| 10,000 Equity Shares of Rs. 100/- each | | 1,000,000 | 1,000,000 |
| | | 1,000,000 | 1,000,000.00 |
| **Issued , Subscribed & Paid up Equity Share Capital** | | | |
| 3000 Equity Shares of Rs. 100 Each | | 300,000 | 300,000 |
| | | **300,000** | **300,000.00** |
| **Other Information :** | | | |
| Reconciliation of the number of shares outstanding | | | |
| Equity shares | | | |
| Number of equity shares at the beginning of the reporting period | | 3,000.00 | 3,000.00 |
| Equity shares issued during the year | | - | - |
| Less Shares bought back during the year | | - | - |
| Number of equity shares at the end of the Year | | 3,000.00 | 3,000.00 |
| Particulars of Equity shareholders holding more than 5% Equity shares in the company | | | |
| Name of the Share holder | No. of Shares Held | % | % |
| KAVITA DEVI | 1,500.00 | 50.00% | 50.00% |
| SANTOSH KUMAR JHA | 1,500.00 | 50.00% | 50.00% |
| | | 0.00% | 0.00% |
| Total | 3,000.00 | 100% | 100% |
| **Note No. 2 Reserve and surplus** | | | |
| Surplus/( Deficit) In the statement of Profit & Loss | | | |
| (a) Opening Balance | | (92,235) | (75,758.00) |
| Add: Profit/(Loss) for the year | | 10,020 | (16,477.00) |
| Amount transferred from: | | | |
| General Reserve | | | |
| Other Reserve | | | |
| Less: Interim Dividend | | | |
| Dividend Proposed to be distributed to equity shareholders | | | |
| Tax on dividend | | | |
| Transferred to: | | | |
| General Reserve | | | |
| Other Reserves | | | |
| Closing Balance | | (82,215.00) | (92,235.00) |
| **Total** | | **(82,215.00)** | **(92,235.00)** |
| **Note No. 3 Deferred Taxes** | | | |
| **Deferred tax liabilities** | | | |
| On difference between book balance and tax balance of fixed assets | | - | |
| **Deferred tax Assets** | | | |
| On difference between book balance and tax balance of fixed assets | | | |
| Disallowances under Section 40(a)(i), 43B of the Income Tax Act, 1961 | | | |
| Unabsorbed depreciation carried forward | | | |
| Brought forward business losses | | | |
| Carry forward business losses | | | |
| **Total ( Rate of tax 30.90%)** | | - | - |
| **Note No. 4 Other Long Term Liabilities** | | | |
| Other Long Term liability | | | |
| Secured Loan- | | | |
| **Total** | | - | - |

DUSHYANT KUMAR & Co. CA PATNA Chartered Accountants

| | | | |
|---|---|---|---|
| **Note No. 5 Short Term Borrowings** | | | |
| Unsecured loan | | 5,763,038 | |
| **Total** | | **5,763,038** | |
| | | | |
| **Note No. 6 Trade Payables** | | | |
| Sundry Creditors | | - | - |
| **Total** | | - | - |
| | | | |
| **Note No. 7 Other Current Liabilites** | | | |
| Audit Fee Payables | | 25,000 | - |
| Salary Payable | | - | - |
| Director Remuneration Payable | | - | - |
| Expense Payable | | 6,093 | - |
| Advance from Party | | - | |
| **Total** | | **31,093** | - |
| | | | |
| **Note No.8 Short Term Provision** | | | |
| Provision for tax | | - | |
| Service tax Payable | | | |
| TDS Payable | | | |
| **Total** | | - | |
| | | | |
| **Note No. 9 Fixed Assets** | | | |
| Tangible assets | | | |
| Intangible assets | | | - |
| **Total** | | - | |

| | | | |
|---|---|---|---|
| **Note No. 10 Other Non Current Assets** | | | |
| Miscelleneous Expenditure Not Written Off | | 0 | 0 |
| Other Unamortised Expenses | | | |
| **Total** | | 0 | - |
| | | | |
| **Note No. 10 Trade Receivable** | | | |
| Trade receivables outstanding for a period exceeding six | | | |
| Secured, considered good | | | |
| Unsecured, considered good | | | |
| Doubtful | | | |
| Less: Provision for doubtful trade receivables | | | |
| | | | |
| Other Trade receivables | | | |
| Secured, considered good | | | |
| Unsecured, considered good | | | |
| Doubtful | | | |
| Less: Provision for doubtful trade receivables | | | |
| **Total** | | - | - |
| | | | |
| **Note No. 11 Cash and cash equiments** | | | |
| (a) Cash in hand | | 207,765.00 | 207,765.00 |
| (b) Cheques, drafts on hand | | | |
| (c) Balances with banks | | 2814.68 | 0 |
| (d) Others | | - | |
| **Total** | | **210,580** | **207,765.00** |
| | | | |
| **Note No. 12 Short Term Loans & Advance** | | | |
| Security Deposit | | | |
| Earnest Money Deposit with Authority | | - | |
| TDS Receivable | | | |
| Other Loans & Advance | | 425,000 | |
| **Total** | | **425,000** | - |

**NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES** 21

**AS PER OUR REPORT ON EVEN DATE ATTACHED**

**For DUSHYANT KUMAR & CO**
**(Chartered Accountants)**

**DUSHYANT KUMAR**
**(PARTNER)**
**FRN-020157C**
**M.NO-409195**
**DATE:-28/08/2023**
**PLACE:-PATNA**

**FOR DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED**

**KAVITA DEVI**
**DIRECTOR**
**DIN:08207979**

**ABHISHEK JHA**
**DIRECTOR**
**DIN:07403141**

**DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED**
**C/O ,KAVITA DEVI ,FLAT NO 201,R.P ENCLAVE KHETAN GALI ,WEST S.K. PURI ,PATNA ,BIHAR ,INDIA ,800013**

## STATEMENT OF PROFIT AND LOSS FOR THE PERIOD OF 31st MARCH 2023

| Particulars | Note No | Figures as at the end of current reporting period - 31.03.2023 | Figures as at the end of previous reporting period - 31.03.2022 |
|---|---|---|---|
| I. Revenue from operations | 14 | - | - |
| II. Other Income | 15 | 10,020.00 | - |
| III. Total Revenue (I +II) | | **10,020** | **-** |
| *IV. Expenses:* | | | |
| Cost of materials consumed | 16 | 5,248,666 | - |
| Purchase of Stock-in-Trade | | - | - |
| Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | 17 | (5,376,336) | - |
| Employee benefit expense | 18 | 85,000 | - |
| Financial costs | | - | |
| Depreciation and amortization expense | 19 | - | - |
| Other expenses | 20 | 42,670.02 | 16,477.00 |
| Total Expenses | | **(0.00)** | **16,477.00** |
| V. Profit before exceptional and extraordinary items and tax (III-IV) | | 10,020 | (16,477) |
| VI. Exceptional Items | | - | - |
| VII. Profit before extraordinary items and tax (V - VI) | | 10,020 | (16,477) |
| VIII. Extraordinary Items | | - | - |
| IX. Profit before tax (VII - VIII) | | **10,020** | **(16,477)** |
| X. Tax expense: | | | |
| (1) Current tax | | - | - |
| (2) Deferred tax | | - | - |
| XI. Profit(Loss) from the perid from continuing operations(IX-X) | | 10,020 | (16,477) |
| XII. Profit/(Loss) from discontinuing operations | | - | - |
| XIII. Tax expense of discounting operations | | - | - |
| XIV. Profit/(Loss) from Discontinuing operations (XII - XIII) | | - | - |
| XV. Profit/(Loss) for the period (XI + XIV) | | **10,020** | **(16,477)** |
| XVI. Earning per equity share: | | | |
| (1) Basic | | 3.34 | (5.49) |
| (2) Diluted | | 3.34 | (5.49) |

**NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES** 21
**AS PER OUR REPORT ON EVEN DATE ATTACHED**

**For DUSHYANT KUMAR & CO.**
**(Chartered Accountants)**

DUSHYANT KUMAR & CO. Chartered Accountants PATNA

**DUSHYANT KUMAR**
**(PARTNER)**
**FRN-020157C**
**M.NO-409195**
**DATE:-28/08/2023**
**PLACE:-PATNA**

**FOR DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED**

DISHA ABHYUDAYA BUILDERS PVT. LTD. PATNA

**KAVITA DEVI**
**DIRECTOR**
**DIN:09207979**

**ABHISHEK JHA**
**DIRECTOR**
**DIN:07403141**

DISHA ABHYUDAYA BUILDERS PVT. LTD. PATNA

**DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED**
**Notes forming part of the financial statements**

| Particulars | | Figures as at the end of current reporting period - 31.03.2023 | Figures as at the end of previous reporting period - 31.03.2022 |
|---|---|---|---|
| **Note No. 14 Revenue From Operation** | | | |
| Sale of Goods | | - | |
| Sale of Services | | - | - |
| Other operating revenues | | - | |
| Less: | | | |
| Discount | | | |
| Excise duty | | | |
| **Total** | | - | - |
| **Note No. 15 Other Incomes** | | | - |
| Other Incomes | | | |
| Interest On Fd | | 10,020.00 | - |
| **Total** | | **10,020.00** | - |
| **Note No. 16 Cost Of Material Consumed** | | | - |
| **Raw Material** | | | |
| Printing Charge | | - | |
| Direct Expense | | 5,248,665.80 | - |
| | | - | |
| **Total** | | **5,248,665.80** | - |
| **Note No. 17 Changes In Value Of Finished Goods, Work In Progress & Stock In Trade** | | | - |
| Closing Stock | | | |
| Work-In-Progress | | 5,376,335.82 | |
| **Total(A)** | | **5,376,335.82** | - |
| Opening Stock | | | |
| Work-In-Progress | | - | |
| **Total(B)** | | - | - |
| **Net Changes In Opening & Closing Stock (A-B)** | | **(5,376,335.82)** | - |
| **Note No. 18 Employee Benefit Expense** | | | |
| Salaries and Wages | | 85,000.00 | |
| Director Remuneration | | | |
| Staff Welfare | | | |
| **Total** | | **85,000.00** | - |
| **Note No. 19 Depreciation & Amortisation** | | | |
| Depreciation | | - | |
| Adjustment Amortisation On Intangible Assets | | - | |
| **Total** | | - | - |
| **Note No. 20 Other Expense** | | | |
| Accounting charges | | - | |
| Office Rent | | - | |
| Printing and stationery | | - | |
| Power and fuel | | | |
| Electricity expenses | | | |
| Bank Charges | | 1577.02 | 0 |
| Misc. Expenses | | 13,545.00 | 7,638.00 |
| Telephone Mobile & Internet Charges | | - | |
| Convevence Expenses | | | |
| Traveling & Convevance | | 2548 | 3839 |
| Registration Expense | | - | - |
| Postage & Courier | | | |
| General Insurance | | | |
| Repair & Maintenance | | | |
| Stamp Duty | | | |
| Trade Mark Exp. | | | |
| ROC Filling Fee | | | |
| Preliminary Exp. W/Off | | - | - |
| Software Expense | | - | - |
| Consultancy Charges | | | - |
| | | **17,670.02** | **11,477.00** |
| Audit Fee | | | |
| (i) Payment to auditors Comprises( Net of service tax input credit Applicable) | | | |
| As Auditors- Statutory audit | | 25,000.00 | 5,000.00 |
| For Taxation Matters | | - | - |
| For Company Law Matters | | - | |
| For Management Services | | - | - |
| For Other Services | | | |
| | | **25,000.00** | **5,000.00** |
| **TOTAL** | | **42,670.02** | **16,477.00** |

**NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES** 21

**AS PER OUR REPORT ON EVEN DATE ATTACHED**
**For DUSHYANT KUMAR & CO**
**(Chartered Accountants)**

**DUSHYANT KUMAR**
**(PARTNER)**
**FRN-020157C**
**M NO-409195**
**DATE:-28/08/2023**
**PLACE:-PATNA**

**FOR DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED**

**SAVITA DEVI**
**DIRECTOR**
**DIN:08207979**

**ABHISHEK JHA**
**DIRECTOR**
**DIN:07403141**