

BHUSWAMI BUILDCON PRIVATE LIMITED

Dubey Gharana Apartment, 1st Floor, Flat No.103, 127, Shaheed Road GAYA BR 823001 IN

CIN: - U70100BR2013PTC020597

NOTICE

Notice is hereby given that the 11th Annual General Meeting (AGM) of the members of **BHUSWAMI BUILDCON PRIVATE LIMITED** (the Company) will be held on Monday, September 30, 2024 at 11.00 A.M. AT DUBEY GHARANA APARTMENT, 1st FLOOR, FLAT NO.103, 127, SHAHEED ROAD GAYA BR 823001 IN to transact the following business:

Ordinary Business:

1. To consider and adopt:

- a) the audited financial statements of the Company for the financial year ended March 31, 2024 the reports of the Board of Directors and Auditors thereon;

2.Appointment of 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 139, 142 & other applicable provisions of the Companies Act 2013, and rules framed there under M/s J A M P R S & CO, Chartered Accountants, Firms Registration No. 019026C, be and are hereby appointed as Statutory Auditors of the Company, who shall hold office from the conclusion of this Annual General Meeting till the conclusion of its 15th annual general meeting to be held in the year 2028 at such remuneration as may be decided by the Directors of the Company in consultation with the Statutory Auditors."

BY ORDER OF THE BOARD

For BHUSWAMI BUILDCON PRIVATE LIMITED

For Bhushwami Buildcon Pvt Ltd.



Managing Director

GAUTAM KUMAR

(Managing Director)

DIN: 02380482

For Bhushwami Buildcon Pvt. Ltd.



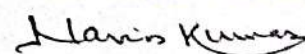
Director

RAJIV RANJAN

(Director)

DIN: 03085207

For Bhushwami Buildcon Pvt. Ltd.



Director

NAVIN KUMAR

(Director)

DIN:03085268

Place: GAYA

Date:04/09/2024

BHUSWAMI BUILDCON PRIVATE LIMITED

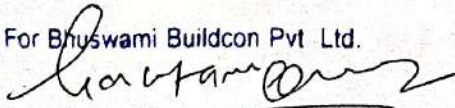
Dubey Gharana Apartment, 1st Floor, Flat No.103, 127, Shaheed Road GAYA BR 823001 IN

CIN: - U70100BR2013PTC020597

NOTES :

1. Any member of a company entitled to attend and vote at a meeting of the Company shall be entitled to appoint another person (whether a member or not) as his proxy to attend and vote instead of himself; but a proxy so appointed shall not have any right to speak at the meeting.
2. Pursuant to the provision of section 105 of the Companies Act 2013, a person can act as a proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total share capital of the company member holding more than ten percent of the total share capital of the company may appoint a single person as proxy, who shall not act as a proxy for any other member. Proxies submitted on behalf of limited companies, societies etc, must be supported by an appropriate resolution/ authority, as applicable.
3. A proxy shall not be entitled to vote except on a poll.
4. The instrument appointing the proxy shall be deposited not later than forty-eight hours before the time fixed for holding the meeting. The instrument appointing a proxy shall be in writing and be signed by the appointer or his attorney duly authorized in writing or, if the appointer is a Body corporate, be under its seal or be signed by an officer or an attorney duly authorized by it.
5. The instrument appointing a proxy shall be in writing and be sign by member or his authorized attorney or signed by an officer or his authorized attorney under seal in case of body corporate.
6. Every member entitled to vote at a meeting of the company, or any resolution to be moved thereat, shall be entitled during the period beginning twenty-four hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, to inspect the proxies lodged, at any time during the business hours of the company, provided not less than three day's notice in writing of the intention so to inspect is given to the company.
7. Relevant Registers and documents as mentioned in the above Notice shall be open for Inspection at the Registered Office of the Company from 9.00 A.M. to 11.00 A.M. on any working day and also at the venue of AGM on AGM date till the commencement of the AGM.
8. Route Map as per Secretarial Standard 2 is annexed herewith.

For Bhuswami Buildcon Pvt Ltd.



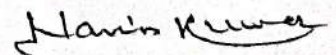
Managing Director

For Bhuswami Buildcon Pvt. Ltd.



Director

For Bhuswami Buildcon Pvt. Ltd.



Director

ROUTE MAP OF THE VENUE OF AGM

Dubey Gharana Apartment, 1st Floor, Flat No.103, 127, Shaheed Road GAYA BR 823001 IN

Dubey Gharana Apartment, 1st Floor, Flat No.103, 127, Shaheed Road GAYA BR 823001 IN

CIN: - U70100BR2013PTC020597



For Bhuswami Buildcon Pvt Ltd.

 Managing Director

For Bhuswami Buildcon Pvt. Ltd.

Director

For Bhuswami Buildcon Pvt. Ltd.

Director

BHUSWAMI BUILDCON PRIVATE LIMITED

Dubey Gharana Apartment, 1st Floor, Flat No.103, 127, Shaheed Road GAYA BR 823001 IN

CIN: - U70100BR2013PTC020597

Attendance Slip

CIN	:	U70100BR2013PTC020597
Name of the Company	:	BHUSWAMI BUILDCON PRIVATE LIMITED
Registered Office	:	DUBEY GHARANA APARTMENT, 1st FLOOR, FLAT NO.103, 127, SHAHEED ROAD GAYA BR 823001 IN

I/We hereby record my/our presence at the 11th Annual General Meeting of the Company on Monday, 30th Day of September, 2024 at 11:00 AM.

Member's Folio

Member's/Proxy Name

Member's/Proxy Signature

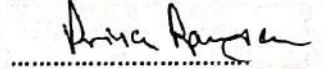
01

RAJIV RANJAN



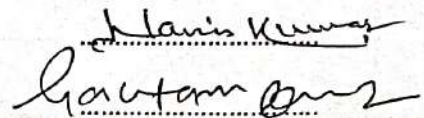
02

PRIYA RANJAN



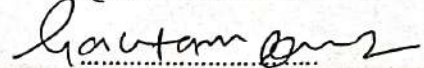
03

NAVIN KUMAR



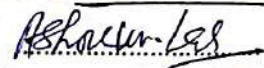
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GAUTAM KUMAR



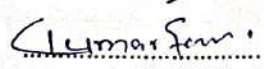
05

ASHOK KUMAR LAL



06

KUMAR GAURAV

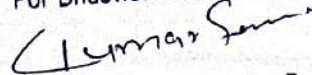


For Bhuswami Buildcon Pvt. Ltd.



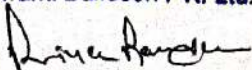
Director

For Bhuswami Buildcon Pvt. Ltd.



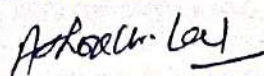
Director

For Bhuswami Buildcon Pvt. Ltd.



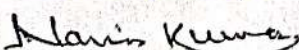
Director

For Bhuswami Buildcon Pvt. Ltd.



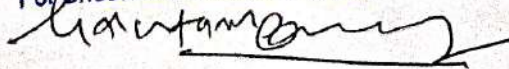
Director

For Bhuswami Buildcon Pvt. Ltd.



Director

For Bhuswami Buildcon Pvt. Ltd.



M. Director

Proxy Form

BHUSWAMI BUILDCON PRIVATE LIMITED

Dubey Gharana Apartment, 1st Floor, Flat No.103, 127, Shaheed Road GAYA BR 823001 IN

CIN: - U70100BR2013PTC020597

Form No. MGT-11

Proxy Form

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

CIN	:	U70100BR2013PTC020597
Name of the Company	:	BHUSWAMI BUILDCON PRIVATE LIMITED
Registered Office	:	DUBEY GHARANA APARTMENT, 1st FLOOR, FLAT NO.103, 127, SHAHEED ROAD GAYA BR 823001 IN

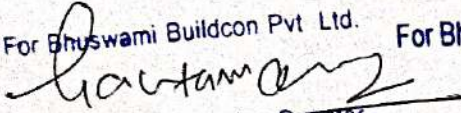
Name of the members(s)	
Registered address	
E-mail Id	
Folio No/Client Id	
DP ID	

I/We, being the members(s) of BHUSWAMI BUILDCON Pvt. Ltd. shares of the above name company, hereby appoint

1	Name	:	
	Address	:	
	E-mail Id	:	
	Signature	:	
2	Name	:	
	Address	:	
	E-mail Id	:	
	Signature	:	,or failing him

as my/ our proxy to attend and vote (on a poll) for me/ us and on my/ our behalf at the 11th Annual General Meeting of the company, held on Monday, 30th Day September, 2024 at 11:00 A.M. at the Registered Office of the Company at DUBEY GHARANA APARTMENT, 1st FLOOR, FLAT NO.103, 127,

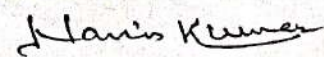
For Bhuswami Buildcon Pvt. Ltd.


Managing Director

For Bhuswami Buildcon Pvt. Ltd.


Director

For Bhuswami Buildcon Pvt. Ltd.


Director

BHUSWAMI BUILDCON PRIVATE LIMITED

Dubey Gharana Apartment, 1st Floor, Flat No.103, 127, Shaheed Road GAYA BR 823001 IN

CIN: - U70100BR2013PTC020597

SHAHEED ROAD GAYA BR 823001 IN and at any adjournment thereof in respect of such resolutions set out in the Notice convening the meeting, as are indicated below:

Resolution Nos.

1.....

2.....

Affix

Revenue

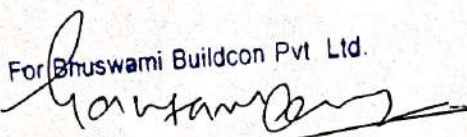
Stamp

Signed this...04 day of September 2024

Signature of shareholder.....

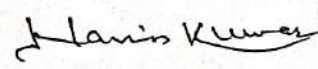
Signature of Proxy holder(s).....

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered office of the Company, not less than 48 hours before the commencement of the Meeting

For Bhuswami Buildcon Pvt. Ltd.

Managing Director

For Bhuswami Buildcon Pvt. Ltd.

Director

For Bhuswami Buildcon Pvt. Ltd.

Director

BHUSWAMI BUILDCON PRIVATE LIMITED

Dubey Gharana Apartment, 1st Floor, Flat No.103, 127, Shaheed Road GAYA BR 823001 IN

CIN: - U70100BR2013PTC020597

DIRECTORS' REPORT

TO
THE MEMBERS,
BHUSWAMI BUILDCON PRIVATE LIMITED
DUBEY GHARANA APARTMENT, 1st FLOOR,
FLAT NO.103, 127, SHAHEED ROAD GAYA BR 823001 IN

Your Directors take pleasure in presenting the 11th Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2024.

1. Financial summary or highlights/Performance of the Company (Amount in Rs)

Particulars	Financial Year ended	
	31 st March, 2024	31 st March, 2023
Operating income	71286986	80479415
Other income	216000	216399
Profit before Depreciation and Tax	4271176	4839221
less: Depreciation	41215	40833
Profit (loss) before Tax	4229961	4798388
Less: Provision for Tax	1224023	1249914
Add: Deferred Tax	(1846)	(2329)
Profit (Loss) after Tax	3007783	3550803

2. Dividend

Your directors decided not to recommend any dividend to conserve the resources for future operations.

3. Reserves

The Profit so earned during the year was credited to Reserves & Surplus account.

4. Brief description of the Company's working during the year/State of Company's affairs

During the year under review, total profit of the Company was Rs. 30,07,783/- against the Profit of Rs 35,50,803/- during previous year. Your directors are putting in their best efforts to improve the performance of the Company.

5. Change in the nature of business

There was no change in the nature of business.

6. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relate and the date of this report.

For Bhuswami Buildcon Pvt Ltd.

Managing Director

For Bhuswami Buildcon Pvt. Ltd.

Director

For Bhuswami Buildcon Pvt. Ltd.

Director

BHUSWAMI BUILDCON PRIVATE LIMITED

Dubey Gharana Apartment, 1st Floor, Flat No.103, 127, Shaheed Road GAYA BR 823001 IN

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7. Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

No significant and material orders were passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

8. Details in respect of adequacy of internal financial controls with reference to the Financial Statements

The company has maintained adequate internal financial controls with respect to the financial statements.

9. Details of Subsidiary/Joint Ventures/Associate Companies

The Company does not have any Subsidiary, Joint venture or Associate Company.

10. Deposits

The Company has neither accepted nor renewed any deposits during the year under review.

11. Reports on Management Discussion Analysis and Corporate Governance

Not Applicable

12. Auditors

M/S J A M P R S & CO Chartered Accountants (Firm Reg.no.019026C) act as Auditors of the Company and certify that their appointment would be in the conformity of the provisions of section 139 of the Companies Act, 2013.

13. Auditors' Report

There are no qualifications, reservations or adverse remarks or disclaimers made by the Auditors in their report on the Financial Statements of the Company for the Financial Year ended 31st March, 2024.

14. A) Share Capital

The Company has not issued any shares during the year under review.

A) Issue of equity shares with differential rights

The Company has neither issued nor allotted any equity shares with differential rights during the year.

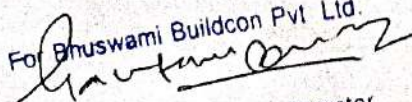
B) Issue of sweat equity shares

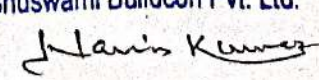
The Company has neither issued nor allotted any Sweat equity shares during the year.

C) Issue of employee stock options

The Company has neither issued nor allotted any equity shares under Employees Stock Options during the year.

D) Provision of money by company for purchase of its own shares by employees or by trustees for the benefit of employees

For Bhuswami Buildcon Pvt. Ltd.

Managing Director

For Bhuswami Buildcon Pvt. Ltd.

Director

For Bhuswami Buildcon Pvt. Ltd.

Director

BHUSWAMI BUILDCON PRIVATE LIMITED

Dubey Gharana Apartment, 1st Floor, Flat No.103, 127, Shaheed Road GAYA BR 823001 IN

CIN: - U70100BR2013PTC020597

The Company in near future do not intend to buy its own shares, so there is no provision for purchase of its own shares.

15. Extract of the annual return

The extracts of Annual Return pursuant to the Pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is not required to be submitted along with Director Report, w.e.f. the financial year 2023-24. The requirement of submitting extract of annual return has been removed by Notification Dated 05.03.2021 by Substituting "The Companies (Management and Administration) Rules, 2014" with "The Companies (Management and Administration) Amendment Rules, 2021".

16. Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo

- a) **Conservation of Energy & Technology Absorption:** Since the Company is not engaged in any manufacturing activity, issues relating to conservation of energy and technology absorption are not given.
- b) **Export Activities:** There was export activity in the Company during the year under review.
- c) **Foreign Exchange Earnings and Outgo:** The Income & Expenditure in foreign exchange is as under during the year under review:
- | | | |
|--------------------------|---|---------------------------------|
| Foreign Exchange outgo | : | Rs. Nil (previous year Rs. Nil) |
| CIF Value of Imports | : | Rs. Nil (previous year Rs. Nil) |
| Foreign Exchange Earning | : | Rs. Nil (previous year Rs. Nil) |

17. Corporate Social Responsibility (CSR)

The company is not covered in the limits prescribed under section 135 of the Companies Act, 2013 therefore Corporate Social Responsibility is not applicable.

18. Directors

A) Changes in Directors and Key Managerial Personnel

During the year there was no change in Directors.

B) Declaration by the Independent Director(s)/ Formal Annual Evaluation

Company being a Private company, Independent Director is not required to be appointed.

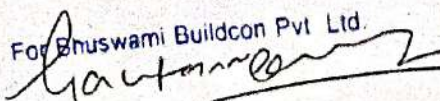
19. Number of meetings

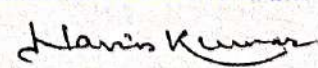
(a) Board Meetings

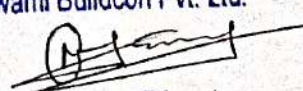
During the year the Board of Directors met Four Times. The maximum interval between any two board meetings did not exceed 120 (one hundred and twenty) days. Board Meetings held on following dates: -

S. No.	Date of Board Meeting(s)	Whether attended by all the directors
1	21/06/2023	Yes
2	19/09/2023	Yes
3	22/12/2023	Yes
4	16/02/2024	Yes

(b) Annual General Meeting (AGM)

For Bhuswami Buildcon Pvt Ltd.

Managing Director

For Bhuswami Buildcon Pvt. Ltd.

Director

For Bhuswami Buildcon Pvt. Ltd.

Director

BHUSWAMI BUILDCON PRIVATE LIMITED

Dubey Gharana Apartment, 1st Floor, Flat No.103, 127, Shaheed Road GAYA BR 823001 IN

CIN: - U70100BR2013PTC020597

AGM for the Financial Year 2023-24 held on 30/09/2024

(c) Extra Ordinary General Meeting

No EGMs were convened during the year

20. Audit Committee, Nomination and Remuneration Committee and Vigil Mechanism

Since the company is a private company, audit committee, nomination and remuneration committee and vigil mechanism are not required to be constituted.

21. Particulars of loans, guarantees or investments under section 186: NIL

22. Particulars of contracts or arrangements with related parties:

There was no agreement entered by the Company with related parties during the Financial Year 2023-24.

23. Policy on Directors Appointment and Remuneration

Not Applicable.

24. Related Party Transactions NIL

25. Managerial Remuneration:

- A) Since the company is not a Listed company, therefore statement containing the ratio of the remuneration of each director to the median employee's remuneration as required under section 197 of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable.
- B) There are no employees drawing salary in excess of limits prescribed under section 197 of the Companies Act, 2013 read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.
- C) The company does not have any Holding or subsidiary company, therefore disclosure required under section 197 of the Companies Act, 2013 regarding remuneration or commission received by the directors from the holding or subsidiary company of the company is not applicable.

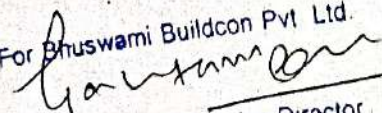
26. Secretarial Audit Report

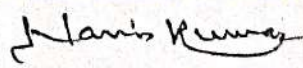
Being a Private company, secretarial audit report as required under section 204 of the Companies Act, 2013 is not applicable.

27. Risk management policy

The company follows well-established and detailed risk assessment and minimization procedures, which are periodically reviewed by the Board. The Company has in place a business risk management framework for identifying risks and opportunities that may have a bearing on the organization's objectives, assessing them in terms of likelihood and magnitude of impact and determining a response strategy.

28. Directors' Responsibility Statement

For Bhuswami Buildcon Pvt. Ltd.

Managing Director

For Bhuswami Buildcon Pvt. Ltd.

Director

For Bhuswami Buildcon Pvt. Ltd.

Director

BHUSWAMI BUILDCON PRIVATE LIMITED

Dubey Gharana Apartment, 1st Floor, Flat No.103, 127, Shaheed Road GAYA BR 823001 IN
CIN: - U70100BR2013PTC020597

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

- a) in the preparation of the annual accounts for the financial year ended 31st March, 2023, 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 as at 31st March, 2023 and of the profit /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 the Companies Act 2013 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;
- e) Clause for internal financial controls is not Applicable, not being a listed company;
- f) 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.

29. Secure Workplace Policy

Your Company has implemented secure workplace policy in accordance with the requirement of Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013.

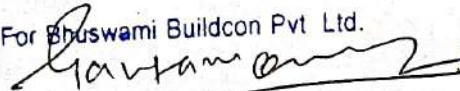
30. Acknowledgement

Your directors place on records their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your directors also acknowledge gratefully the shareholders for their support and confidence reposed on your Company.

For and on behalf of Board of Directors

BHUSWAMI BUILDCON PRIVATE LIMITED

For Bhushwami Buildcon Pvt Ltd.



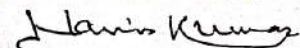
Managing Director
GAUTAM KUMAR
(Managing Director)
DIN: 02380482

For Bhushwami Buildcon Pvt. Ltd.



Director
RAJIV RANJAN
(Director)
DIN: 03085207

For Bhushwami Buildcon Pvt. Ltd.



NAVIN KUMAR
(Director) Director
DIN:03085268

Place: GAYA
Date: 04/09/2024

INDEPENDENT AUDITORS' REPORT

To

The Members of

Bhuswami Buildcon Private Limited

Gaya

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **Bhuswami Buildcon Private Limited** ("the Company"), which comprise the Balance Sheet as of **March 31, 2024**, and the Statement of Profit and Loss 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 **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2024**, its **PROFIT**, for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of 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 the 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

statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concerned and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operation or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal 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 an adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraphs 3 and 4 of 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, since the order provides that it shall not apply to a small company as defined under clause 85 of section 2 of the Companies Act, 2013. The paid capital and turnover of the company do not exceed four Crores and Forty Crores respectively.
2. As required by Section 143(3) of the Act, we report that:
 - (1) 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.
 - (2) 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.
 - (3) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - (4) 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.
 - (5) On the basis of the written representations received from the directors as of **31st March 2024** taken on record by the Board of Directors, none of the



directors is disqualified as of **31st March 2024** from being appointed as a director in terms of Section 164(2) of the Act.

(6) With respect to the adequacy of the internal financial controls with reference to the financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.

(7) 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:

a) The Company does not have any pending litigations, which would impact its financial position.

b) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

d) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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;

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to the notice that



has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

e) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

f)

g) **Audit Trail**

i. Based on our examination, which included test checks the Company has used accounting software "Tally Prime" for maintaining its books of accounts for the financial year ended **March 31st, 2024**, which has a feature of recording audit trail (edit log) facility and the same has not operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of the audit trail feature has been tampered with.

ii. Further, as the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from **April 1st, 2023**, reporting under Rule 11 (g) of the Companies (Audit and Auditors) Rules, 2014 on Preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended **March 31st, 2024**.

(8) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For J A M P R S & CO
Chartered Accountants
FRN No. - 019026C



CA Jitendra Kumar Dinkar

M.N.: 514797

UDIN: - 24514797BKCQCM1944

Place: New Delhi

Date: September 04, 2024