DUSHYANT KUMAR & CO
(CHARTERED ACCOUNTANTS)

Flat No.-203, 2nd Floor, Veena shyam
Apartment , Rose Buds Lane,
North S.K Puri , Patna -800013.
Email: dushyant.ssa@gmail.com
Mob: 9304497230, 9631867175

INDEPENDENT AUDITOR'S REPORT

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

Report on the standalone Financial Statements

We have audited the accompanying standalone financial statements of **"DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED"** which comprise the Balance Sheet as at 31 March 2024, the Statement of Profit and Loss, cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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 (Standalone) 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain

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reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid (Standalone) financial statements give the information required by the 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, and its Profit/Loss and its Cash Flow for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

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 purpose 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;



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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 (Standalone) financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. On the basis of written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

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

(i) The company has disclosed the impact of pending litigations on its financial position in its financial statements, if any.

(ii) The company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, and as required on long-term contracts including derivative contracts.

(iii) There has been no delay in transferring amounts required to be transferred, to the investor Education and Protection Fund by the company, if any.

For DUSHYANT KUMAR & CO
(Chartered Accountants)
Firm Reg. No. 020157C



CA DUSHYANT KUMAR
(Partner)
Mem No. 409195

Place: Patna
Date: 30/09/2024

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"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2024:

1) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;

   (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.

   (c) The title deeds of immovable properties are held in the name of the company.

2) a) The management has conducted the physical verification of inventory at reasonable intervals.

   b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material.

3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.

4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and I86 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

DUSHYANT KUMAR & CO. PATNA Chartered Accountants

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7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Goods and Service and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2024 for a period of more than six months from the date on when they become payable.

b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.

8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.

9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;

12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.

13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

DUSHYANT KUMAR & CO. Chartered Accountants PATNA

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15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For DUSHYANT KUMAR & CO
(Chartered Accountants)
Firm Reg. No. 020157C

DUSHYANT KUMAR & CO. PATNA Chartered Accountants

CA DUSHYANT KUMAR
(Partner)
Mem No. 409195

Place: Patna
Date: 30/09/2024

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"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED"

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 "**DISHA ABHYUDAYA BUILDERS PRIVATE LIMITED**" ("the Company") as of March 31, 2024 in conjunction with our audit of the standalone 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.

DUSHYANT KUMAR & Co. CA PATNA Chartered Accountants

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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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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, 2024, 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".

For DUSHYANT KUMAR & CO
(Chartered Accountants)
Firm Reg. No. 020157C

DUSHYANT KUMAR & Co. PATNA Chartered Accountants

CA DUSHYANT KUMAR
(Partner)
Mem No. 409195

Place: Patna
Date: 30/09/2024

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SIGNIFICANT ACCOUNTING POLICIES &
NOTES FORMING PART OF FINANCIAL STATEMENTS

NOTE – "21"

Notes Annexed to & forming part of the Balance Sheet & Profit & loss account for the year ended on 31st March 2024.

1. **Basis of Preparation of Financial Statement:**

   These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

   The financial statements are prepared on accrual basis under the historical cost convention, except for certain Fixed Assets which are carried at revalued amounts as such company have not revalued any fixed assets. The financial statements are presented in Indian rupees rounded off to the nearest rupees.

2. **Use of Estimate:**
   The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised

3. **System of Accounting:**
   The Company is maintaining the Books of account on Accrual Basis based on Double Entry System.

4. Contingent Liabilities not provided for in respect of claims against the company – Nil

5. Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations include sale of goods net of sales tax and sales return.

6. Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Profit and Loss Statement in the period in which they are incurred.

7. Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognized only to the

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extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognized if there is virtual certainty that sufficient future taxable income will be available to realize the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

8. Depreciation on fixed assets is provided on Straight Line Method and in the manner as prescribed in Schedule II to the Companies Act, 2013, Depreciation is charged on pro-rata basis for assets purchased/ sold during the year.

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

10. Expenses supported by internal vouchers has been certified to bonafide business expenditure by the Directors.

11. Previous Years figures has been regrouped and rearranged wherever considered necessary.

12. Auditor's Remuneration"

Towards Company Audit Fee		25000.00
	Total	25000.00

13. **Disclosure As Per Accounting Standard-18 on 'Related Party Disclosures'**

Related party:

a) Key Management Personnel:
   (I) Sima Ray,
   (II) Kavita Devi,
   (III) Abhishek Jha

b) Relative of Key Management Personnel: NIL

c) Organization in which Key Management Personnel have significant control:

   1. Others: NIL

DUSHYANT KUMAR & CO. Chartered Accountants

DUSHYANT KUMAR & CO
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TRANSACTIONS WITH RELATED PARTIES: Rs.NIL/-

14. Earning Per Share:

The earnings considered in ascertaining the company's EPS comprise the net profit after tax attributable to equity shareholders. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

Particulars	As on 31.03.2024 Amount in Rs.
Net Profit/(Loss) after tax	4888.00
Less: Preference dividend	-
Net Profit/(Loss) after tax available for Equity Shareholders	4888.00
Weighted average no. of equity shares of Rs. 100 each outstanding during the year.	3000
Basic EPS in Rs.	1.63

15. Value of Imported/Indigenous Raw Material, Spare parts and component consumed and percentage thereof.

(i) Details of Capacity:

Product Name	N.A
Unit of QTY	N.A
Licensed Capacity	N.A
Installed Capacity	N.A

(ii) Consumption of Raw Material: N.A

(iii) Production, Purchase, Turnover and closing Stocks: N.A

(iv) Expenditure in Foreign Currency:

Current Year	Previous Year
NIL	N.A.

(v) C.I.F Value of Imports:

Current Year	Previous Year
NIL	N.A.

Signature to Notes 1 to 21

AS PER OUR REPORT ON EVEN DATE ATTACHED

For DUSHYANT KUMAR & CO
LIMITED.
(Chartered Accountants)
Firm Reg. No. 020157C

CA DUSHYANT KUMAR
(PARTNER)
Mem.No.409195
Place: Patna
Date:30/09/2024

For DISHA ABHYUDAYA BUILDERS PRIVATE

ABHISHEK JHA
(DIRECTOR)
DIN: 07403141

KAVITA DEVI
(DIRECTOR)
DIN:08207979

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 2024.

FINANCIAL RESULTS

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

Particulars	2023-24 (Amount in Rs.)
Service Income	0.00
Other Income	4888.00
Total Income	4888.00
Profit Before Taxation	4888.00
Provision for taxation	
Current Tax	0.00
Deferred Tax	0.00
Net Profit after taxation	4888.00

REVIEW OF OPERATIONS

During the year under review, company has registered a total profit of Rs.4888.00 . 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 2024 and the profit and loss for the year ended on 31st march 2024.

(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 2024.

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: 30/09/2024

ABHISHEK JHA
Director
(DIN- 07403141)

KAVITA DEVI
Director
(DIN- 08207979)