



RAMA KANT JHA & Co.
Chartered Accountants

RIYANK CONSTRUCTIONS PRIVATE LIMITED

CIN: U70109BR2020PTC045706

PAN : AAKCR1242E

UDIN - 25 458080 BM JA 255015

Statutory Audit Report

Financial Year	:	2024-2025
Assessment Year	:	2025-2026
Date of Audit Report	:	28/09/2025



Narain Place 1st Floor Room No 07,42. Frazer Road Patna 800001

BOARD'S REPORT

To

The Members of

M/S RIYANK CONSTRUCTIONS PRIVATE LIMITED.

The Directors of your company have pleasure in presenting their Board's Report based on standalone financial statement of the company for the year ended on 31st March, 2025.

NUMBER OF MEETINGS OF THE BOARD:

During the year under review, the Board met 4 times on the following dates:

05/06/2024

04/09/2024

05/12/2024

04/03/2025

DIRECTORS RESPONSIBILITY STATEMENT AS REFERRED TO IN SUB-SECTION (5) OF THE SECTION 134:

As required u/s 134(5) of the Companies Act 2013, the Directors state that:

(i) In the preparation of the annual accounts for the financial year ended 31st March 2025, the applicable accounting standards have been followed along with proper explanations relating to material departures;

(ii) 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 covered under this Report and of the profit and loss of the company for that period;

(iii) 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;

(iv) the directors had prepared the annual accounts on a going concern basis and

(v) 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.

Riyank Constructions Pvt. Ltd.

Rishav Kumar
Director

Riyank Constructions Pvt. Ltd.

Dhiraj Kumar
Director

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SECTION 143 (12) OTHER THAN THOSE WHICH ARE REPORTABLE TO CENTRAL GOVERNMENT:

M/s. Ramakant Jha & CO, Chartered Accountants (FRN No.: 007201C), was a Statutory Auditors of the company for the period of Financial Year 2024-2025.

There is no report of fraud reported by auditor of the Company.

EXPLANATIONS OR COMMENTS BY THE BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE BY AUDITOR IN HIS 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 calls for any further comment.

THE STATEMENTS OF THE COMPANY'S AFFAIRS:

"Assets" and "Equity & liabilities": Rs 12613.55

"Authorized Capital" of the company: RS 1000.00

"Paid-up Capital of the Company: Rs.1000.00

The Company is to engage in the business of Construction Work during the year. There has been no change in the business of the Company during the financial year ended 31st March, 2025.

THE FINANCIAL SUMMERY OR HIGHLIGHTS:

The operating financial results for the year are summarized below:

Particulars	Year ended 31 st March 2025 (Rs '00)	Year ended 31 st March 2024 (Rs '00)
Total Income	60552.23	92671.68
Profit /loss before Depreciation & Tax	3300.84	7046.58
Less: Depreciation	0.00	0.00
Profit before Tax	3300.84	7046.58
Less: Taxation	858.22	1832.11
Profit after Tax	2442.62	5214.47
Total Reserves & Surplus	8045.09	5602.47
Transfer to Reserve during the year	2442.62	5214.47
Earnings per share (In Rupees)	2.44	5.21

Dividend:

No dividend was declared for the current financial year due to conservation of Profits and continued investment in the business.

Company's performance & operations:

Your Company has made an income amounting to Rs.60552.23 during the year

Riyank Constructions Pvt. Ltd.

Rishav Kumar
Director

Riyank Constructions Pvt. Ltd.

Dhiraj Kumar
Director

under report against Rs 92671.68 during the previous year. The company has a profit of Rs.2442.62 which has been transferred to Reserves & Surplus in the Balance Sheet of the company. The Company tries to extend the business of the Company and make efforts to achieve a good turnover in future.

Transfer to any reserves:

The company has not transferred any amount in any other reserve except noted above in Reserve & Surplus.

MATERIAL CHANGES FROM THE DATE OF CLOSURE OF THE FINANCIAL YEAR IN THE NATURE OF BUSINESS AND THEIR EFFECT ON THE FINANCIAL POSITION OF THE COMPANY:

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

THE DETAILS OF DIRECTORS WHO WERE APPOINTED OR HAVE RESIGNED DURING THE YEAR:

In the Financial Year 2024-2025: there was no change in directorship of the Company as:

Name of directors	Designation	Appointment/ resignation	Date of appointment or resignation
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In current Rishav Kumar (DIN 08718107) And Dhiraj Kumar (DIN 08718109) are the directors to the Board of the company.

THE DETAILS OR SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE: NIL

THE REPORT OF THE BOARD SHALL CONTAIN THE PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SUB-SECTION (1) OF THE SECTION 188 IN THE FORM AOC-2:

There is no such instance.

ACKNOWLEDGEMENT:

Your Directors place on record their deep appreciation and gratitude for the cooperation and assistance extended to the company by Banks, Government Agencies, Suppliers, Customers, Consultants and company staff at all levels. Your Directors also wish to place on record their appreciation of the wholehearted and continuous support by the shareholders who have always been a source of strength for the company.

**FOR AND ON THE BEHALF OF THE BOARD
RIYANK CONSTRUCTION PRIVATE LIMITED**

Date: _____
Place: Patna
Name : Rishav Kumar
Managing Director
DIN: 08718107

Name : Dhiraj Kumar
Director
DIN: 08718109

Riyank Constructions Pvt. Ltd.

Rishav Kumar
Director

Riyank Constructions Pvt. Ltd.

Dhiraj Kumar
Director

RAMA KANT JHA & CO

Narain place, 1st Floor, Room no 7, 42 Fraser Road, Patna, BIHAR 800001

Email- pthkdin@gmail.com, Mob- 9113728862

STATUTORY AUDITOR'S REPORT

To

The Members of **RIYANK CONSTRUCTIONS PRIVATE LIMITED .**

Report on the standalone Financial Statement

Opinion

I have audited the standalone financial statements of **RIYANK CONSTRUCTIONS PRIVATE LIMITED.** (the company) which comprise the Balance sheet as at 31st March 2025, the statement of profit and loss and the statement of cash flow for the year ended, and notes to the standalone financial statements, including a summary of the significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, 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, 2025, the profit & loss, for the year ended on that date.

BASIS FOR OPINION

I conducted my audit in accordance with the standards on Auditing (SAs) specified under section 143(10) of the Companies Act 2013. My responsibilities under those standards are further described in the Auditor's Responsibilities for audit of the standalone Financial Statements section of my report. I am 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 my audit of the standalone financial statements under the provisions of the Companies Act 2013 and Rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and code of ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

KEY AUDIT Matters

Key audit matters are those matters that in my professional judgment were of most significance in my audit of the standalone financial statements of current period. These matters were addressed in the



context of my audit of the standalone financial statements as a whole, and in forming my opinion thereon and I do not provide a separate opinion on these matters.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

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 standalone financial statements and my auditor's report thereon. The Company's annual report is expected to be made available to me after the date of this Auditor's Report.

My opinion on standalone financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the standalone financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or my knowledge obtained during the course of my audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact, I have nothing to report in this regard.

Management's Responsibility for the standalone 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 flow 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 safe guarding 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 are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of these financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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.

The Board of Directors is responsible for overseeing the company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

My objectives is to obtain reasonable assurance about whether the standalone 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 my 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 decision of users taken on the basis of these standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone 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 my 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143 (3)(i) of the Act, I am also responsible for expressing my opinion on whether the Company has 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the standalone statement or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditors' 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

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

Report on Other Legal and Regulatory Requirements

The Companies (Auditor's Report) order, 2016 (the Order) as amended, issued by the Central Government in terms of Section 143 (11) of the Act, - **PRESENTLY NOT APPLICABLE TO THE COMPANY.**

As required by Section 143(3) of the Act, I report that:

- (a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief are necessary for the purposes of my audit.
- (b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books.
- (c) The standalone Balance Sheet, the standalone Statement of Profit and Loss, and the Cash Flows dealt with by this Report are in agreement with the relevant books of account.
- (d) In my 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 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 over financial reporting of the Company and the operating effectiveness of such controls, presently not applicable to the company in terms of the Notification No. G.S.R. 583(E) dated 13th June 2017 issued by MCA, New Delhi.



(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 my opinion and to the best of my information and according to the explanations given to me:

1. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
2. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
3. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

(h) With respect to the matter to be included in the Auditor's Report under section 197(16) regarding the remuneration paid by the Company to its Directors during the current year in accordance with the provisions of the Section 197 of the Companies Act, 2013.

Place: Patna

Date: 28/09/2025

For Ramakant Jha & Co.
Chartered Accountants


(Dinesh Kumar)

Proprietor

M.no.458080

FRN007201C



RIYANK CONSTRUCTIONS PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

A. Significant Accounting Policies:-

1. Basic of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates:-

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively and accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment & OTHER FIXED ASSETS

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

5. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method/SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In Assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

Riyank Constructions Pvt. Ltd.

Rishav Kumar
Director

Riyank Constructions Pvt. Ltd.

Dhiraj Kumar

Director

6. Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment.

7. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

(B) Notes on Financial Statements

1. The SSI status of the creditors is not known to the company; hence the information is not given.

2. Salaries include director's remuneration

3. Trade receivables, Trade payables Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmations and reconciliation.

4. Loans and Advances are considered good in respect of which company does not hold any security other than that personal guarantee of persons.

5. No provisions for retirement benefits has been made in view of accounting policy no. 11. The impact of the same on Profit & Loss is not determined.

6. Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current year closing Balance	Previous Year Closing Balance
NIL	NIL	NIL

7. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

Director- RISHAV KUMAR (DIN- 08718107)

DHIRAJ KUMAR (DIN -08718109)

(II) Relative of Key Management Personnel NA

Riyank Constructions Pvt. Ltd.

Rishav Kumar
Director

Riyank Constructions Pvt. Ltd.

Dhiraj Kumar
Director

(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives. NA

1. Transactions with Related parties

Particulars	Transactions during the year			
	Current Year		Previous Year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Advance Paid to Directors & Sister Concerns	Nil	Nil	NIL	NIL
Received Back	NIL	NIL	NIL	NIL
Adv/Deposit Received from director	1106.28	NIL	2813.46	NIL
Interest Received		NIL	NIL	NIL
Interest Paid	NIL	Nil	NIL	NIL
Remuneration Paid	NIL	NIL	1600.00	NIL
Purchase	NIL	NIL	NIL	NIL
Rent Paid	NIL	NIL	NIL	NIL
Job Charges	NIL	NIL	NIL	NIL

7. Expenditure in Foreign Currency Nil Nil

8. Earning in Foreign Exchange Nil Nil

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

10. Provision, Contingent Liabilities and Contingent Assets: - (AS-29)

Provisions are recognized only when there is a present obligation as a result of past Events and when a reliable estimate of the amount of obligation can be made
Contingent liabilities are disclosed in Notes to the account for:-

- Possible obligation which will be confirmed only by future events not wholly within the control of the company or NIL
- Present obligation arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made. NIL

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized. Presently there is no such instance.

General:

Except wherever stated, accounting policies are consistent with the generally, accepted accounting principles and have been consistently applied.

Riyank Constructions Pvt. Ltd.

Rishav Kumar
Director

Riyank Constructions Pvt. Ltd.

Dhiraj Kumar
Director

RIYANK CONSTRUCTIONS PRIVATE LIMITED

C/O- ABIDAY KUMAR, MANGALCHOUK, ADM ROAD, SAMPATH CHOUK, RK NAGAR, PATNA BR 800027 IN

CIN:- U70109BR2020PTC045706

BALANCE SHEET as at 31st March, 2025

(Figure in Rs. "00")

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	3	1000.00	1000.00
(b) Reserves and Surplus	4	8045.09	5602.47
(c) Money received against share warrants		0.00	0.00
(2) Share application money pending allotment		0.00	0.00
(3) Non-Current Liabilities			
(a) Long-term borrowings	5	1106.28	4588.01
(b) Deferred tax liabilities (Net)		0.00	0.00
(c) Other Long term liabilities		0.00	0.00
(d) Long term provisions		0.00	0.00
(4) Current Liabilities			
(a) Short-term borrowings	6	99.84	0.00
(b) Trade payables		0.00	0.00
(A) total o/s dues of micro enterprises and small enterprises	7	1379.12	2879.12
(B) total o/s dues of creditors other than micro ent. and small ent.	8	125.00	1740.00
(c) Other current liabilities	28	858.22	1832.11
(d) Short-term provisions			
Total		12613.55	17641.71
II. Assets			
(1) Non-current assets			
(a) Property, Plant and Equipments and intangible assets			
(i) Property, Plant and Equipment	19	0.00	0.00
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		0.00	0.00
(iv) Intangible assets under development		0.00	0.00
(b) Non-current investments	9	0.00	0.00
(c) Deferred tax assets (net)	10	0.00	0.00
(d) Long term loans and advances	11	0.00	0.00
(e) Other non-current assets	12	0.00	0.00
(2) Current assets			
(a) Current investments	13	0.00	0.00
(b) Inventories	14	996.00	846.00
(c) Trade receivables	15	8166.02	9766.02
(d) Cash and cash equivalents	16	2899.35	5513.52
(e) Short-term loans and advances	17	0.00	0.00
(f) Other current assets	18	552.18	1516.17
Total		12613.55	17641.71

Notes to Financial Statements

The accompanying notes are an integral part of the Financial Statements.

In terms of our report of even date

For Riyank Construction Private Limited

RISHAV KUMAR
DIN-08718107

DIRAJ KUMAR
DIN-08718109

Date: 28/09/2025

Place: Patna

For RAMA KANT JHA & CO
Chartered Accountants

(Signature)
(Dinesh Kumar)
Proprietor

M.NO 458080/FBN 007201C)

UDIN 25458080BMJAZS5015



Riyank Constructions Pvt. Ltd.

(Signature)
Director

Riyank Constructions Pvt. Ltd.

(Signature)
Director

RIYANK CONSTRUCTIONS PRIVATE LIMITED

C/O- ABHIJAY KUMAR, MANGALCHOUK, ADM ROAD, SAMPATH CHOUK, RK NAGAR, PATNA BR 800027 IN

CIN:- U70109BR2020PTC045706

Statement of Profit and loss for the year ended 31st March, 2025

(Figure in Rs. "00")

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations	20	60547.71	92644.04
II. Other Income	27	4.52	27.64
III. Total Income (I + II)		60552.23	92671.68
IV. Expenses:			
Construction & Site Expenses	26	0.00	0.00
Purchases of materials	21	50299.54	77582.30
Changes in inventories of finished goods,		-150.00	-76.00
Work-in-progress and Stock-in-Trade		0.00	0.00
Employee benefits expense	22	5400.00	5600.00
Financial costs	23	138.28	18.40
Depreciation and amortization expense	24	0.00	0.00
Other expenses	25	1563.57	2500.40
Total Expenses		57251.39	85625.10
V. Profit before exceptional and extraordinary items and tax(III-IV)		3300.84	7046.58
VI. Exceptional Items		0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)		3300.84	7046.58
VIII. Extraordinary Items		0.00	0.00
IX. Profit before tax (VII - VIII)		3300.84	7046.58
X. Tax expense:			
(1) Current tax		858.22	1832.11
(2) Deferred tax		0.00	0.00
XI. Profit/(Loss) for the period from continuing operations(IX-X)		2442.62	5214.47
XII. Profit/(Loss) from discontinuing operations		0.00	0.00
XIII. Tax expense of discounting operations		0.00	0.00
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		0.00	0.00
XV. Profit/(Loss) for the period (XI + XIV)		2442.62	5214.47
XVI. Earning per equity share:			
(1) Basic		2.44	5.21
(2) Diluted		2.44	5.21

Notes to Financial Statements

The accompanying notes are an integral part of the Financial Statements.

In terms of our report of even date

For RIYANK CONSTRUCTION PRIVATE LIMITED

RISHAV KUMAR
DIN-08718107

DEIRAJ KUMAR
DIN-08718109

Date: 28/09/2025
Place: Patna

for RAMA KANT JHA & CO
Chartered Accountants

Dinesh Kumar
(Dinesh Kumar)
Proprietor
M.NO 458080/FRN 007201C
UDIN 25458080EMJAZS5015



Riyank Constructions Pvt. Ltd.

Riyank Constructions Pvt. Ltd.

Rishav Kumar
Director

Deiraj Kumar
Director

(Figure in Rs. "00")

Particulars	Figures 31.03.2025	Figures 31.03.2024
NOTE No.- 3 - SHARE CAPITAL		
Authorised		
10000 Equity Shares of Rs 10/ Each	1000.00	1000.00
Issued, Subscribed and Paid-up		
10000 Equity Shares of Rs. 10/- each fully paid-up	1000.00	1000.00
Total	1000.00	1000.00

a. Reconciliation of the Equity Shares outstanding at the beginning and at the end of the reporting period

PARTICULARS	No. of Equity	Value 31.03.2025	No. of Equity	Value 31.03.2024
At the beginning of the year	100	1000.00	100	1000.00
Issued during the year	0	0.00	0	0.00
Outstanding at the end of the year	100	1000.00	100	1000.00

b. Terms/rights attached to Equity Shares

The Company has only one class of Equity Share having a par value of Rs.10/- each.
Each holder of Equity Shares is entitled to one vote per share.

c. Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date: NO SUCH CASE

d. Details of shareholders holding more than 5% shares of the Company

NAME OF SHAREHOLDER	No. of Equity	31.03.2025 %Holding	No. of Equity	31.03.2024 %Holding
RISHAV KUMAR	6000	60.00%	8000	80.00%
DHIRAJ KUMAR	3000	30.00%		
ROHAN KUMAR	1000	10.00%	2000	20.00%
TOTAL	10000	100.00%	10000	100.00%

e. Shares held by promoters at the end of the year ended 31st March 2025

S. No.	Promoter Name	No. of Shares	% of Holding	% Change during the yr.
1	RISHAV KUMAR	6000	60.00%	0.00%
2	DHIRAJ KUMAR	3000	30.00%	0.00%
3	ROHAN KUMAR	1000	10.00%	0.00%

NOTE No.- 4 - RESERVE AND SURPLUS

Capital Reserve	0	0
Surplus (Balance in Statement of Profit & Loss)		
Opening Balance	5602.47	388.00
Addition During the Year	2442.62	5214.47
Less : Dividend	0.00	0.00
: Bonus Shares	0.00	0.00
: Transfer	0.00	0.00
Total	8045.09	5602.47

NOTE No.- 5 - LONG TERM BORROWINGS						
(a)	Bonds/Debtenture	0.00	0.00			
(b)	Term Loans	0.00	0.00			
(c)	Deferred Payment Liabilities	0.00	0.00			
(d)	Loan & Advances from related parties	1106.28	2813.46			
(e)	Other Loan & Advances (Advance against works from other parties)	0.00	1774.55			
Total		1106.28	4588.01			
Unsecured Interest Free Loan from related parties taken from Directors of the Company. No Terms of Repayment.						
(a)	Secured, considered good,	0.00	0.00			
(b)	Unsecured, considered good,	0.00	4588.01			
(c)	Doubtful	0.00	0.00			
NOTE No.- 6 - SHORT TERM BORROWINGS						
(a)	SBI CC A/C 43948534719	99.84	0.00			
(b)	Loan & Advances from related parties	0.00	0.00			
(c)	Other Loan & Advances	0.00	0.00			
Total		99.84	0.00			
NOTE No.- 7 - TRADE PAYABLES						
Sundry Creditors (MSME)		0.00	0.00			
Sundry Creditors (Others)		1379.12	2879.12			
Total		1379.12	2879.12			
Ageing Schedule for Trade Payables due for payment.						
Particulars		Trade Payable ageing Schedule			(Figure in Rs."00")	
		Outstanding for following periods for from due date of payment				
		Less than 1 year	1-2 years	2-3 years	more than 3 years	Total
i)	MSME	0.00	0.00	0.00	0.00	0.00
ii)	Others	1379.12	0.00	0.00	0.00	1379.12
iii)	Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
iv)	Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00
NOTE No.- 8 - OTHER CURRENT LIABILITIES						
B&C Fee			45.00			60.00
Auditor Fee			80.00			80.00
Remuneration Fee			0.00			1600.00
Total			125.00			1740.00
NOTE No.- 9 - NON CURRENT INVESTMENTS						
Total			0.00			0.00
NOTE No.- 10 - DEFERRED TAX (NET)						
As per Last Account			0.00			0.00
Add: During the Year			0.00			0.00
Total			0.00			0.00

Riyank Constructions Pvt. Ltd.

Rishav Kumar
Director

Riyank Constructions Pvt. Ltd.

Dhiraj Kumar
Director

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NOTE No. - 11 - LONG TERM LOANS AND ADVANCES		0.00	0.00
Total		0.00	0.00
(a)	Secured, considered good,	0.00	0.00
(b)	Unsecured, considered good,	0.00	0.00
(c)	Doubtful	0.00	0.00
NOTE No. - 12 - OTHER NON CURRENT ASSETS		0.00	0.00
Total		0.00	0.00
(a)	Secured, considered good,	0.00	0.00
(b)	Unsecured, considered good,	0.00	0.00
(c)	Doubtful	0.00	0.00
NOTE No. - 13 - CURRENT INVESTMENTS		0.00	0.00
Total		0.00	0.00
NOTE No. - 14 - INVENTORIES			
Raw material		996.00	846.00
Total		996.00	846.00
NOTE No. - 15 - TRADE RECEIVABLES			
Hingon lafra		8166.02	9766.02
Others		0.00	0.00
Total		8166.02	9766.02
(a)	Secured, considered good (Exceeding 6 Months)	0.00	0.00
(b)	Unsecured, considered good (Exceeding 6 Months)	8166.02	9766.02
(c)	Doubtful	0.00	0.00
NOTE No. - 16 - CASH AND CASH EQUIVALENTS			
(a)	Cash at Bank		
	Indus Ind (A/c 258210077005)	2597.31	5015.08
SUB TOTAL		2597.31	5015.08
(b)	Cheques, drafts on hand	0.00	0.00
(c)	FIXED DEPOSIT	178.44	178.44
(d)	Cash on hand	123.60	320.00
Total		2899.35	5513.52
NOTE No. - 17 - SHORT TERM LOANS AND ADVANCES			
Security Deposit		0.00	0.00
TDS on Fixed Deposit & others		0.00	0.00
Since Refunded		0.00	0.00
Total		0.00	0.00
(a)	Secured, considered good,	0.00	0.00
(b)	Unsecured, considered good,	0.00	0.00
(c)	Doubtful	0.00	0.00
NOTE No. - 18 - OTHER CURRENT ASSETS			
CGST		10.37	0.00
SGST		10.85	0.00
TDS (AY 2024-25)		530.96	1516.17
Total		552.18	1516.17

Riyank Constructions Pvt. Ltd.

Rishav kumar
Director

Riyank Constructions Pvt. Ltd.

Dr. Arav Kumar

Director

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NOTE - 20 - REVENUE FROM OPERATION			
Sale of Products		60547.71	92644.04
Total		60547.71	92644.04
Note - 21 - Purchase of stock in Trade			
Purchase of Goods / stock		77582.30	77582.30
Note - 22- Employee Benefit expense			
(a)	Salaries and Wages	4000.00	4000.00
	Director's Remuneration	1400.00	1600.00
(b)	Contribution to Provident and other funds	0.00	0.00
(c)	Contribution to ES	0.00	0.00
(d)	Staffs Welfare Expenses	0.00	0.00
(e)	Loading and Unloading Charges	0.00	0.00
(f)	Gratuity Payments	0.00	0.00
Total		5400.00	5600.00
Note - 23- Finance cost			
(a)	Interest Expenses	0.17	0.00
(b)	Loan Processing Charges including Loan Insurance Premium	99.67	0.00
(c)	Other Borrowing Cost (Bank Charges)	38.44	18.40
(d)	Net gain / Loss on foreign currency transactions	6.00	0.00
Total		138.28	18.40
Note - 24 - Depreciation and Amortisation			
Depreciation on Fixed Assets		0.00	0.00
Preliminary Expenses w/o		0.00	0.00
Total		0.00	0.00
Note - 25- Other Expenses			
Power & Fuel		196.30	188.90
Internet and Telephone Charges		43.60	123.00
office Rent		0.00	0.00
Bank charge		0.00	0.00
travelling and conveyance		151.38	668.50
Legal & professional fee (ROC Fees and Other)		45.00	60.00
Auditor Fee		80.00	80.00
Advertisement		1047.29	1380.00
Total		1563.57	2500.40
NOTE - 26- CONSTRUCTION & SITE EXPENSES			
Material Purchased			
	Chips	0.00	0.00
	Metals	0.00	0.00
Labour Cost		0.00	0.00
Labour Charges & Cess		0.00	0.00
Royalty		0.00	0.00
Signage Fee		0.00	0.00
Freight		0.00	0.00
Total		0.00	0.00
NOTE - 27- OTHER INCOME			
(a)	Interest on FD	4.52	13.04
(b)	Interest on I Tax Refund	0.00	14.60
Total		4.52	27.64
NOTE - 28 - Short-term provisions			
(a)	Provision For Tax	858.22	1832.11
Total		858.22	1832.11

Notes to Financial Statements

The accompanying notes are an integral part of the Financial Statements.

In terms of our report of even date

For RIYANK CONSTRUCTION PRIVATE LIMITED

for RAMA KANT JHA & CO
Chartered Accountants

RISHAV KUMAR
DIN-08718107

DHIRAJ KUMAR
DIN-08718109

Date: 28/09/2025

Place: Patna

(Dinesh Kumar)
Proprietor
M.NO 458080/778 007201C)
UDIN 254580808080808015



Riyank Constructions Pvt. Ltd. Riyank Constructions Pvt. Ltd.

Rishav Kumar
Director

Dhiraj Kumar
Director

NOTE NO. 19 - PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

(Figure in Rs. '00')

Cost or Value	Hot Mixture Plant & Tar Boiler	Vibrator & Water Tanker	Hyva Truck	Property, Plant and Equipment Total (Rs.)	Intangible Assets Total (Rs.)	Total
As on 31.03.2023	0.00	0.00	0.00	0.00	0.00	0.00
Additions	0.00	0.00	0.00	0.00	0.00	0.00
Disposals	0.00	0.00	0.00	0.00	0.00	0.00
Transferred to Assets Held for Sale	0.00	0.00	0.00	0.00	0.00	0.00
Other Adjustment	0.00	0.00	0.00	0.00	0.00	0.00
Exchange Difference	0.00	0.00	0.00	0.00	0.00	0.00
Borrowing Cost	0.00	0.00	0.00	0.00	0.00	0.00
As on 31.03.2024	0.00	0.00	0.00	0.00	0.00	0.00
Additions	0.00	0.00	0.00	0.00	0.00	0.00
Disposals	0.00	0.00	0.00	0.00	0.00	0.00
Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Exchange Difference	0.00	0.00	0.00	0.00	0.00	0.00
Borrowing Cost	0.00	0.00	0.00	0.00	0.00	0.00
As at 31.03.2025	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation						
As on 31.03.2023	0.00	0.00	0.00	0.00	0.00	0.00
Change For The Year	0.00	0.00	0.00	0.00	0.00	0.00
Disposal/Adjustment	0.00	0.00	0.00	0.00	0.00	0.00
As on 31.03.2024	0.00	0.00	0.00	0.00	0.00	0.00
Impairment Loss						
As on 31.03.2022	0.00	0.00	0.00	0.00	0.00	0.00
As at 31.03.2023	0.00	0.00	0.00	0.00	0.00	0.00
Change for The Year	0.00	0.00	0.00	0.00	0.00	0.00
As On 31.03.2024	0.00	0.00	0.00	0.00	0.00	0.00
Net Block (Gross Value-Depreciation-Impairment Loss)						
As on 31.03.2023	0.00	0.00	0.00	0.00	0.00	0.00
As on 31.03.2024	0.00	0.00	0.00	0.00	0.00	0.00

(Rounding Off errors have been adjusted)

Notes to Financial Statements

The accompanying notes are an integral part of the Financial Statements.

Riyank Constructions Pvt. Ltd.

Riyank Constructions Pvt. Ltd.

PRIVATE LIMITED

Director

Director

Director

Director

Date: 28/09/2025

Place: Patna

In terms of our report of even date

for PAMA KANT JHA & CO
Chartered Accountants

Dinesh Kumar

(Dinesh Kumar)

Proprietor

M.NO 458080/FRS 007201C)

UDIN 25458080BKA285015



RIYANK CONSTRUCTIONS PRIVATE LIMITED	
C/O- ABIJAY KUMAR, MANGALCHOUK, ADM ROAD, SAMPATH CHOUK, RK NAGAR, PATNA BR 800027 IN	
Details of Fixed Assets and Depreciation as at 31/03/2025	

Particulars	Rate	WDV as on 01.04.2024	Addition		Total	Depreciation	WDV as on 31.03.2025
			180days or more	less than 180 Days			
	15%		-	-	-	-	-
	15%				-	-	-
	15%		-	-	-	-	-
Total		-	-	-	-	-	-

For RIYANK CONSTRUCTIONS PRIVATE LIMITED
Riyank Constructions Pvt. Ltd. Riyank Constructions Pvt. Ltd.

Rishav Kumar
Director

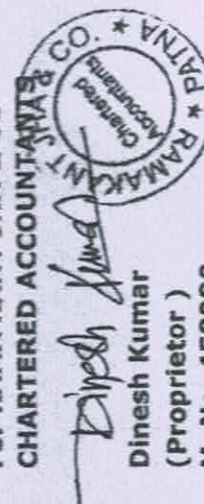
RISHAV KUMAR
DIN-08718107

Dhiraj Kumar
Director

DHIRAJ KUMAR
DIN-08718109

DATE 28/09/2025
PLACE PATNA

For RAMA KANT JHA & CO
CHARTERED ACCOUNTANTS



Dinesh Kumar
Dinesh Kumar
(Proprietor)
M. No. 458080
UDIN 25458080BMJAZS5015

RIYANK CONSTRUCTIONS PRIVATE LIMITED

Notes on Financial Statements for the year ended 31.03.2025

Note No 1. Notes forming parts of accounts

1.1 Corporate Information:

RIYANK CONSTRUCTIONS PRIVATE LIMITED is a private limited company and incorporated under the provisions of Companies Act, 1956. Its shares are not listed on stock exchange in India.

The company is primarily engaged in businesses of **Construction Work**.

1.2 Basis of Preparation:

The Financial Statements are prepared under historical cost convention and on accounting policies of Going Concern in accordance with Generally Accepted Accounting Principles (GAAP), Accounting Standards referred to in Companies (Accounts) Rules, 2014 issued by the Central Government and the relevant provisions of the Companies Act, 2013. Presentation and Disclosures of Financial Statements is done in accordance with Revised Schedule III to the Companies Act, 2013. All income and expenditure having material bearing are recognised on accrual basis, except where otherwise stated. Necessary estimates and assumptions of income and expenditure are made during the reporting period and difference between the actual and the estimates are recognised in the period in which the result materializes.

The accounting policies adopted in the preparation of Financial Statements are consistent with those of previous year, except for change in accounting policy explained below.

1.3 Fixed Assets and Depreciation:

Fixed Assets are stated at cost. The company provides depreciation on written down value method on prorata basis from the month of additions at the rate specified in Schedule II to the Companies Act, 2013.

Riyank Constructions Pvt. Ltd.

Rishav Kumar
Director

Riyank Constructions Pvt. Ltd.

Dhruv Kumar

Director

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1.4 Revenue Recognition:

Revenue from sale of product and services are recognised in the Statement of Profit and Loss Account when the significant risks and rewards in respect of the income can be measured reliably and is expected to be received.

1.5 Government Grants:

The company has not received any government grant from any source or under any source

1.6 Retirement and other Benefits:

No ascertainment of gratuity liability has been made

1.7 Taxes on Income:

Tax expense comprises current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961.

At each reporting date, the company reassesses unrecognised deferred tax assets. It recognises unrecognised deferred tax assets to the extent it has become reasonably certain or virtually certain, as the case may be, the sufficient future taxable income will be available against which such deferred tax assets can be recognised.

Since the produces are of agricultural in nature. It is exempted under section 10 of the Income Tax Act, 1961.

1.8 Entitlement of MAT:

Not applicable as 15% of book profit is not exceeding the normal tax liability.

1.9 Earnings Per Share:

Basic and diluted earnings per share is calculated by dividing the Net Profit after taxes for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

Note No. 2: Summary of Significant Disclosures

2.1 Contingent Liabilities/Assets:

There is no contingent liability

2.2 Capital and other commitments:



Riyank Constructions Pvt. Ltd.

Rishav Kumar
Director

Riyank Constructions Pvt. Ltd.

Dhiraj Kumar

Director