



Independent Auditor's Report

To the Members of
LUCKSTONE BUILDTECH PRIVATE LIMITED
CIN - U45400BR2018PTC040190
PLOT NO. 915 & 916, GANDHI NAGAR
BORING ROAD, S.K PURI, PATNA - 800001, (BIHAR)

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **LUCKSTONE BUILDTECH PRIVATE LIMITED ("the Company")** which comprises the **Balance Sheet** as at **March 31, 2022**, the **Statement of Profit and Loss** for the year then ended, 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 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, 2022**, and **Loss** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules 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.

Responsibility of Management 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** and **financial performance** of the Company in accordance



with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 give 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 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process

Other matters: -

- 1) *Net worth of the Company is negative by Rs. 42,32,513.71. However, the Company is doing business properly.*

Auditor's Responsibility 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, are **not** applicable.



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 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.
 - (5) On the basis of the written representations received from the directors as on **March 31, 2022** taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2022** 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 over financial reporting of the Company and the operating effectiveness of such controls, does **not** apply to this Company.
 - (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 did 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.

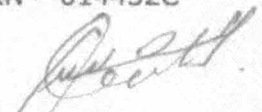


- (d) (i) the management has represented that, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including 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, 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) the auditor has performed audit procedures and examined the appropriateness of such representation given by the management and to report that nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- (e) The company has not declared any dividend during the year.

Place: Patna
Date: 25/08/2022



For S S Quadri & Co.
Chartered Accountants
FRN - 014432C


CA. Syed Saifullah Quadri
Proprietor
M. No - 401009
UDIN - 22401009APWVFN8203

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DIRECTORS' REPORT

Dear Members,

LUCKSTONE BUILDTECH PRIVATE LIMITED

Your Directors have pleasure in presenting the **4TH Annual Report** together with the Audited Statement of Accounts of your Company for the Year ended March 31, 2022.

1. FINANCIAL RESULTS

The Company's financial performance, for the year ended March 31, 2022:

(Amount in ₹)		
Particulars	Year ended 31st March 2022	Year ended 31st March 2021
Turnover	59,77,989.48	1,92,40,010.52
Profit Before Tax (PBT)	-45,67,827.53	1,36,645.68
Less: Current Tax	NIL	NIL
: MAT Credit Entitlement	NIL	
: Deferred Tax	-11,901.00	2,724.00
: Income Tax earlier Years	NIL	NIL
Profit For The Year (PAT)	-45,55,926.53	1,39,369.68
Add: Balance in Profit and Loss Account (c/f)	-1,76,587.18	-3,15,956.86
Sub Total - Profit	-47,32,513.71	-1,76,587.18
Less: Appropriation	NIL	NIL
Adjustment relating to Fixed Assets (Dep.)	1,41,617.44	40,208.00
Transferred to General Reserve	NIL	NIL
Closing Balance	-45,55,926.53	1,39,369.68

2. STATE OF AFFAIRS

a) The Company is engaged in the business of Construction. The NIC Code of the Product/service is 4520.

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b) There has been no change in the business of the Company during the financial year ended **31st March, 2022.**

3. DIRECTORS

There has been change in the constitution of Board during the year under review.

Name of the Directors	DIN	Date of Appointment	Date of Resignation
PRASOON KUMAR	01771676	18/12/2021	
MOHAMMAD TAJUDDIN	03414715	08/12/2018	
ASHRAF KAMAL KHAN	06371927	11/03/2021	
TIPU SULTAN	08298590	08/12/2018	
MOHD NASIRUDDIN	08298591	08/12/2018	
SYED ASHIQUE HUSSAIN	09439929	18/12/2021	
TUMPA KUMARI	08311067	24/12/2018	19/10/2021

4. MEETINGS OF BOARD OF DIRECTORS

5(Five) Board Meetings were held during the Financial Year ended March 31, 2022

The names of members of the Board, their attendance at the Board Meetings are as under:

Name of the Directors	BOARD MEETINGS				
	15/05/2021	23/08/2021	19/10/2021	18/12/2021	15/03/2022
PRASOON KUMAR	NA	NA	NA	NA	YES
MOHAMMAD TAJUDDIN	YES	YES	YES	YES	YES
ASHRAF KAMAL KHAN	YES	YES	YES	YES	YES
TIPU SULTAN	YES	YES	YES	YES	YES
MOHD NASIRUDDIN	YES	YES	YES	YES	YES
SYED ASHIQUE HUSSAIN	NA	NA	NA	NA	NO
TUMPA KUMARI	NO	NO	NA	NA	NA

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5. PARTICULARS OF LOANS AND INVESTMENT

The Company has not made any Investment, given guarantee and securities during the year under review. There for no need to comply provisions of section 186 of Companies Act, 2013.

6. WEB LINK OF ANNUAL RETURN, IF ANY

The Company doesn't have any website. Therefore, no need for publication of Annual Return.

7. AUDITOR **STATUTORY AUDITORS**

The Auditors, M/s S S QUADRI & CO., Chartered Accountants, (Firm Registration No.014432C) be and are hereby appointed as the Statutory Auditors of the Company to hold office till the conclusion of 6TH Annual General Meeting of the Company."

The Statutory Auditor's Report does contain some qualification/s which is as under:

Net worth of the Company is negative by Rs. 42,32,513.71.

8. BOARD'S COMMENT ON THE AUDITORS' REPORT

The Company is doing business properly and there is no threat on going concern concept.

9. MATERIAL CHANGES AND COMMITMENTS

There have been no material changes and commitments occurred between the end of the financial year to which the financial statements relate and the date of this Report, which affect the financial position of the company.

10. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in

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future.

11. PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE ["POSH"]

Our Company has always believed in providing a safe and harassment free workplace for every individual working in the Company premises. Company always endeavors to create and provide an environment that is free from any discrimination and harassment.

12. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

All related party transactions that were entered into during the financial year ended March 31, 2022 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

13. DIRECTOR'S RESPONSIBILITY STATEMENT

The Directors would like to inform the Members that the Audited Accounts for the financial year ended March 31, 2022, are in full conformity with the requirement of the Companies Act, 2013. The Financial Accounts are audited by the Statutory Auditors, S S QUADRI & CO. (FRN:014432C). The Directors further confirm that: -

- a)** In the preparation of the annual accounts for the financial year ended March 31, 2022 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- b)** The Directors have 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 **March 31, 2022** and of the **loss** of the Company for the year ended on that date.
- c)** The Directors have taken proper and sufficient care for the 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 fraud and other irregularities.

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d) The Directors have prepared the annual accounts on a 'going concern' basis.

e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

14. COMPLIANCE WITH SECRETARIAL STANDARD

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

15. DEPOSITS

The Company has not accepted any deposits during the year under review.

16. ACKNOWLEDGEMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government of India, Governments of various states in India, Governments of various countries and concerned Government departments and agencies, authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For **LUCKSTONE BUILDTECH PRIVATE LIMITED**

MOHAMMAD TAJUDDIN
DIRECTOR,
DIN - 03414715

LUCKSTONE BUILDTECH PVT. LTD.

md. Nasiruddin

MOHD NASIRUDDIN
DIRECTOR,
DIN - 08298591

Place: Patna
Date: 25/08/2022

[Signature]
TIPU SULTAN
DIRECTOR,
DIN - 08298590

LUCKSTONE BUILDTECH PVT. LTD.

[Signature]
Basoon Kumar
DIRECTOR