

CA Deepak Kumar

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DEEPAK
BHAGAT
& CO.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF M/s DAKSHA CONSTRUCTION PRIVATE LIMITED Report on the Audit of the Standalone Financial Statements Opinion

We have audited the accompanying standalone financial statements of **M/s DAKSHA CONSTRUCTION PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2023 and the Statement of Profit and Loss for the year ended on that date, and a summary of the 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 Companies Act, 2013 ("the Act") in the manners 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, 2023 and its Loss for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. 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.

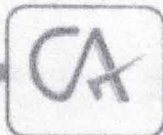
Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information other than the financial statements and auditors' 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, Business Responsibility Report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our 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 our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

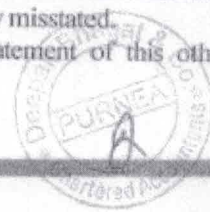


DEEPAK BHAGAT & CO.

CHARTERED ACCOUNTANT

Address : Opposite Avantika Hotel, Gurudwara Road, Purnea-854301 (Bihar)

E-mail : deepakbhagat86@gmail.com, cadeepakbhagat86@gmail.com



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 Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. 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 standalone 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 are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are 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 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 standalone 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 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 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 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, we are also responsible for expressing our 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related



disclosures in the standalone 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 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.

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 standalone 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. As required by Section 143(3) of the Act, based on our audit 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 purposes 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.
- c) The Balance Sheet and the Statement of Profit and Loss 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 Standard 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 March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 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, the said clause is not applicable to the company.
- 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, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has not any pending litigations which impact on its financial position in its standalone



financial statements.

- ii. The Company has not required to make provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There have been no amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, The said order is not applicable to the company.

For Deepak Bhagat & Co.
Chartered Accountants
Firm's Registration No. 021721C

Deepak Bhagat

Deepak Kumar
Prop.
Membership No. 534084



Place: Purnea
Date: 30/09/2023
UDIN. 23534084BGZOYT2601

M/s DAKSHA CONSTRUCTION PRIVATE LIMITED

(CIN: U45309BR2019PTC044132) PAN NO:-AAHCD5223C

Schedule No.16

NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENTS AS AT 31st MARCH, 2023

1. CORPORATE INFORMATION

M/s DAKSHA CONSTRUCTION PRIVATE LIMITED is a private company domiciled in India and incorporated under the provisions of the Companies Act, 2013.

2. SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

2.1 AS- 1 Disclosure of accounting policies.

Basis of Accounting

The Financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India. These have been prepared to comply in all material respects with the Accounting Standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared under the historical cost convention, on accrual basis. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

Use of Estimates:

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Examples of such estimates include provisions for doubtful debts, future obligations under employee retirement benefit plans, income taxes, post-sales customer support and the useful lives of fixed tangible assets and intangible assets.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

2.2 AS- 2 Valuation of inventories

This Standard is not applicable to the company.

2.3 AS-3 Cash flow statement

This Standard is not applicable to the company.

2.4 AS-4 Contingencies and events occurring after the Balance sheet date

No contingency events are reported after the balance sheet date.

2.5 AS-5 Net Profit or loss for the period, prior period items and changes in accounting policies.

The company has followed its accounting policies consistently and hence no change is reported.

2.6 AS-7 Construction contracts.

This Standard is not applicable to the company.

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2.7AS-9 Revenue Recognition

i) 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.

Revenue is being recognized in accordance with the Guidance Note on Accrual Basis of Accounting issued by The Institute of Chartered Accountants of India. Accordingly, wherever there are uncertainties in the realization of income same is not accounted for till such time the uncertainty is resolved.

2.8 AS-10 Property, Plant & Equipment

Fixed assets are stated at cost of acquisition inclusive of inward freight, duties (net of CENVAT), taxes and other incidental expenses related to acquisition.

Profits or loss on disposal of fixed assets (If any) is recognized in the statement of profit and loss.

2.9 AS-11 Accounting for effects in foreign exchange rates.

The clause is not applicable to company.

2.10 AS-12 Accounting for Government Grants

The Company has not received any grant or subsidy from the government.

2.11 AS-13 Accounting of investments

Current investments are stated at lower of cost and fair value.

2.12 AS-14 Accounting for Amalgamations

The above standard is not applicable.

2.13 AS-15 Accounting for Retirement Benefits in the Financial Statements of Employers

The above standard is not applicable.

2.14 AS-16 Borrowing Cost

Borrowing cost attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such asset up to the date when such asset is ready for its intended use. Other borrowing costs are charged to Statement of Profit and Loss.

2.15 AS-17 Segment reporting

The company operates in only one segment hence the above standard is not applicable.

AS-18 Related party disclosure

1. Related Party Transactions

(i) A). List of Key Management Persons at any time during the previous year

1) ARVIND KUMAR

Director

2) PALLAVI GUPTA

Director

Arvind Kumar
Pallavi Gupta



ii) **Transactions with Related Parties:**

The table show the details of transaction that have been entered into with related party
For relevant financial year depict below:

S.No.	Name	Nature of Transaction	Nature of Relation	Amt Incurred (INR)	Amt Repayment (INR)	Closing Balance (INR)

2.16 AS-19 Accounting for leases

None of the assets are taken under lease; hence the above standard is not applicable.

2.17 AS-20 Earnings per share (EPS)

Basic earnings per share is computed by dividing the net profit or loss after tax for the period attributable to equity shareholders by the weighted average number of equity share outstanding during the period.

The diluted EPS is calculated on the same basis as basic EPS, after adjusting for the effects of potential dilutive equity shares, unless impact is anti-dilutive.

Earnings/ (loss) per share

	March, 2023 (Fig. in Rs.)	March, 2022 (Fig. in Rs.)
(a) Net profit/(loss) for the year attributable to equity shareholders	(2,81,249)	(2,57,324)
(b) Weighted average number of shares outstanding	1,000.00	1,000.00
(c) Nominal value of shares	100	100
Basic and diluted	(281.25)	(257.32)

2.18 AS-21 Consolidated financial statements

The company has not made any investment in any subsidiary.

2.19 AS-22 Accounting for taxes on income.

Tax expenses for the year comprises of current tax and deferred tax. Current taxes are measured at the rate of tax in accordance with provisions of the Income-tax Act, 1961.

Deferred income tax reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets in case of carry forward of losses and unabsorbed depreciation are recognized only to the extent there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which the deferred tax asset can be recognized. In all other cases deferred tax asset is recognized, where there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Arvind Kumar



Minimum Alternate Tax (MAT) credit is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period. In the year in which MAT credit becomes eligible to be recognized as an asset in accordance with the Recommendation contained in guidance note issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit to the statement of profit and loss and shown as MAT credit entitlement. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent it is not reasonably certain that the Company will pay normal income tax during the specified period.

2.20 AS-23 Accounting for investments in associates in consolidated financial statements.

The company has not made any investments in the associates; the above standard is not applicable.

2.21 AS-24 Discontinuing operations.

During the year the company has not discontinued any of its operations.

2.22 AS-25 Interim financial reporting.

The above standard is not applicable.

2.23 AS-26 Intangible assets.

The Company has no Intangible Assets.

2.24 AS-27 Financial reporting of interests in joint ventures.

The above standard is not applicable.

2.25 AS-28 Impairment of assets.

The above standard is not applicable.

2.26 AS-29 Provisions, Contingent Liabilities & Contingent Assets

Provisions are defined as liabilities, which can be measured only by using a substantial degree of estimation.

Provisions are determined on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

3. NOTES TO FINANCIAL STATEMENTS:

3.1 Reserves and Surplus:

Represents profits/loss transferred from profit and loss account.

3.2 Current Assets and Current liability including sundry debtors & sundry creditors, Loans and Advances and Deposits:

In the opinion of the Board of Directors, the current assets, loans and advances are stated at Values that will be realized in the ordinary course of business and the balances are subject to confirmation from respective parties.

3.3 Capital Work in Progress/ Deferred Revenue Expenditure

No expenses are treated as Deferred Revenue Expenditure during the last year.

3.4 Loans/ Advance to Directors/ KMP/ Related parties

Arvind Kumar



Details of Loans & advances to Directors/KMP/Related Parties either severally or jointly with any other person, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment, are as follows

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	N.A.	N.A.
Directors	N.A.	N.A.
KMPs	N.A.	N.A.
Related Parties	N.A.	N.A.

3.5 Details of Benami Property

No proceedings have been initiated or pending against the company for holding any benami property which is the subject matter under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

3.6 Charge Details:

The Company has neither got registered nor satisfied any charge with ROC/MCA during the year.

3.7 Title deeds of immovable property not held in the name of company:

Details of immovable property not held in company name (other than lease where company is lessee)

Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	TD Holder- Promoter, Director or relative of P/D or employee of P/D	Property held since which date	Reason for not being held in the name of the company (also indicate if in dispute)
-	-	-	-	-	-	-

Arvind Kumar



3.8 Ratios: NA

3.9 Borrowings from Banks & FI:

The Company has not taken any borrowings from banks or any financial institution.

4.0 Undisclosed Income:

The Company has not surrendered or disclosed any transaction, which was not recorded in the books of accounts, as income during the year in the tax assessments under the Income Tax Act, 1961.

4.1 Revaluation of Plant, Property and Equipment

No revaluation of Plant, Property and Equipment has been done during the year.

4.2 Willful Defaulter

The company has not been declared as willful defaulter by any banks/FI during the year.

4.3 Audit Fees

	In Rs. 31.03.2023	In Rs. 31.03.2022
Audit Fees	35,000.00/-	35,000.00/-

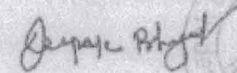
4.4 Income and Expenditure in Foreign Currency

	In Rs. (31/03/2023)	In Rs. (31/03/2022)
Income	NIL	NIL
Expenditure	NIL	NIL

4.5 This is an MSME enterprises hence Accounting Standards are complied accordingly.

4.6 The previous year figures have been re-grouped/re-arranged wherever it seems necessary to make it comparative to the current year

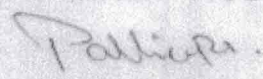
For Deepak Bhagat & Co
Chartered Accountants
Firm Registration No.:021721C

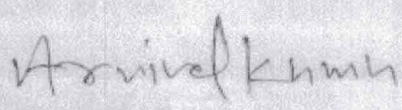


Deepak Kumar
Prop.
Membership No. 534084



for M/s DAKSHA CONSTRUCTION PVT LTD





ARVIND KUMAR
Director
DIN:08615092

PALLAVI GUPTA
Director
DIN:08615091

Place: Purnea
Date: 30-09-2023

DAKSHA CONSTRUCTION PRIVATE LIMITED

REGD OFFICE: C/O ARVIND KUMAR, S/O VISHWNATH SAH MADHUBANI

CHAUK, NH-107, PURNIA BR 854301 IN

CIN: U45309BR2019PTC044132, EMAIL ID: pallavigupta8969@gmail.com

LIST OF DIRECTORS AS ON 31.03.2023

S.NO.	NAME OF DIRECTOR	DIN	DESIGNATION	DATE OF APPOINTMENT	DATE OF CESSATION (AFTER CLOSURE OF FINANCIAL YEAR : IF ANY)
1.	PALLAVI GUPTA	08615091	Director	19/11/2019	
2.	ARVIND KUMAR	08615092	Director	19/11/2019	

ON BEHALF OF THE BOARD OF DIRECTORS
DAKSHA CONSTRUCTION PRIVATE LIMITED

Arvind Kumar

ARVIND KUMAR
DIRECTOR

DIN: 08615092

Add: C/O Bishwanath Prasad Sah,
Madhubani Bazar, Purnea, 854301

DAKSHA CONSTRUCTION PRIVATE LIMITED

REGD OFFICE: C/O ARVIND KUMAR, S/O VISHWNATH SAH MADHUBANI
CHAUK, NH-107, PURNIA BR 854301 IN

CIN: U45309BR2019PTC044132, EMAIL ID: pallavigupta8969@gmail.com

LIST OF SHAREHOLDERS AS ON 31.03.2023

S.NO.	NAME OF SHAREHOLDERS	FACE VALUE PER SHARE(IN RS)	NUMBER OF SHARES HELD
1.	PALLAVI GUPTA	100	500
2.	ARVIND KUMAR	100	500
TOTAL			10,000

ON BEHALF OF THE BOARD OF DIRECTORS
DAKSHA CONSTRUCTION PRIVATE LIMITED

Arvind Kumar

ARVIND KUMAR
DIRECTOR

DIN: 08615092

Add: C/O Bishwanath Prasad Sah,
Madhubani Bazar, Purnea, 854301

DAKSHA CONSTRUCTION PRIVATE LIMITED

Regd Office: C/o Arvind Kumar, S/o Vishwnath Sah Madhubani Chauk,

Nh-107 Purnia BR 854301 IN

CIN: U45309BR2019PTC044132, EMAIL ID: pallavigupta8969@gmail.com

ABRIDGED DIRECTOR'S REPORT

Dear Members,

Your Directors have pleasure in presenting the Annual Report together with the Audited Statement of Accounts of **DAKSHA CONSTRUCTION PRIVATE LIMITED** ("the Company") for the Financial Year ended 31st March 2023 ("the period").

1. FINANCIAL SUMMARY

The Company's financial performance during the period is as under:

Particulars	Year ended 31st March 2023 (INR)	Year ended 31st March 2021 (INR)
Turnover	-	-
Other Income	-	-
Total Expenses	2,81,249	2,57,324
Profit/(Loss) Before Tax	(2,81,249)	(2,57,324)
Current Tax	-	-
Deferred Tax		
Profit/(Loss) For The Year	(2,81,249)	(2,57,324)

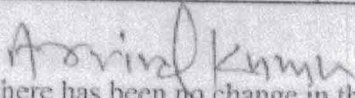
2. STATE OF AFFAIRS OF THE COMPANY

The Company's performance during the year is not satisfactory as it has incurred a loss of Rs. 2,81,249/- as compared to loss incurred in the previous year of Rs. 2,57,324/- Directors of the Company are putting their best efforts for improving the nature of business.

3. CHANGE IN DIRECTORSHIP

The Directors of the Company as on date are:

S. NO.	NAME	DIN	DESIGNATION
1.	PALLAVI GUPTA	08615091	Director
2.	ARVIND KUMAR	08615092	Director


During the period, there has been no change in the constitution of Board.

4. STATUTORY AUDITORS AND THEIR REPORT

M/s. DEEPAK BHAGAT & CO (FRN: 021721C) had been appointed as statutory auditor of the Company for the FY 2021-22 due to casual vacancy caused by the resignation of M/s. N T V & CO Chartered Accountants (FRN: 023641C). Accordingly, the Board has recommended to the shareholders the appointment of M/s. DEEPAK BHAGAT & CO (FRN: 021721C) as the statutory auditors of the Company for a further period of five years commencing from the ensuing Annual General Meeting of the Company.

Further, the notes on financial statements referred to in the Auditors' Report are self-explanatory and do not call for any further comments. They do not contain any qualification, reservation, disclaimer or adverse remarks.

5. MEETINGS OF BOARD OF DIRECTORS

During the year under review, 5 (Five) Board Meetings were held. The provisions of Companies Act, 2013 were adhered to while considering the time gap between two meetings. The dates on which the meetings of the board were held and presence of directors during the year are as follows:

S. NO.	DATE OF MEETING	BOARD STRENGTH	NO. OF DIRECTORS PRESENT
1.	20.05.2022	2	2
2.	26.08.2022	2	2
3.	06.09.2022	2	2
4.	19.11.2022	2	2
5.	10.02.2023	2	2

6. WEB LINK OF ANNUAL RETURN

In pursuance of Section 92(3) of the Companies Act 2013, Company shall place a copy of the annual return on the website of the company, if any, and the web-link of such annual return shall be disclosed in the Board's report. Since the Company does not have a website, therefore, the requirement of the same is not applicable on the Company.

7. DETAILS IN RESPECT OF FRAUDS REPORTED U/S 143(12) BY AUDITOR

The Auditors of the Company have not reported any fraud as specified under Section 143(12) of the Companies Act, 2013.

8. 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 were no material changes from the date of closure of the financial year in the nature of business affecting the financial position of the company.

9. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

Arvind Kumar

During the period, no significant and material order has been passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

10. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There are no contracts or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013.

11. DIRECTOR'S RESPONSIBILITY STATEMENT

The Directors' Responsibility Statement referred to in sub-section (5) of Section 134 of the Companies Act, 2013, shall state that—

- a) in the preparation of the annual accounts, 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 at the end of the financial year and of the profit and 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 this Act 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; and
- e) Company being unlisted, sub clause (e) of section 134 (5) is not applicable.
- 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.

12. COMPLIANCE OF SECRETARIAL STANDARDS

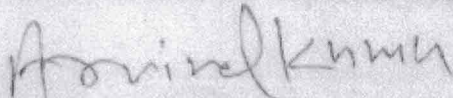
The Company has complied with all the applicable secretarial standards issued by the Institute of Company Secretaries of India.

13. ACKNOWLEDGEMENT

The Directors wish to place on record their appreciation for the support by the employees of the Company at all levels. Your directors also wish to place on record their appreciation for the valuable co-operation and support received from the shareholders.

The Directors look forward to their continued support in future.

ON BEHALF OF THE BOARD OF DIRECTORS
DAKSHA CONSTRUCTION PRIVATE LIMITED



ARVIND KUMAR
DIRECTOR

DIN: 08615092

Add: C/O Bishwanath Prasad Sah,
Madhubani Bazar, Purnea, Bihar 854301



PALLAVI GUPTA
DIRECTOR

DIN: 08615091

Add: C/O-Arvind Kumar, Madhubani Bazar
Purnea, Bihar 854301

Place: Purnea

Date: 30.09.2023