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DEEPAK
BHAGAT
& CO.

Independent Auditors' Report

To the Members of

DAKSHA CONSTRUCTION PRIVATE LIMITED

Report on the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of **DAKSHA CONSTRUCTION PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2025, and the Statement of Profit and Loss, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" Section,

(a) The financial statements presents fairly, in all material respects (or give a true and fair view) in accordance with fair presentation framework, or

(b) The financial statements have been prepared in all material respects in accordance with the compliance framework.

Basis for Qualified Opinion

The matter that gave rise to the modification of the auditor's report is as under;

As informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software / relevant GST report. However this may not be accurate as the accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein. Total expenditure reported under the clause includes capital expenditure however does not include depreciation, bad debt and expenditure which is not a supply as per GST.

In the course of our audit, for the purpose of verifying disallowances under section 43B (h) of the Income-tax Act, 1961 as per clause 22, we have conducted verification on a test check basis. We have relied on the MSME classification provided by the auditee and the representations made by the management. We have not independently verified the accuracy of the MSME classification. Consequently, our verification of the compliance with section 43B (h) is based on the information and representations provided by the auditee's management, and our opinion is framed based on the selected samples reviewed. Our opinion is thus dependent on the correctness of these classifications, representations, and the sample's adequacy. Due to these limitations, the amount of disallowance mentioned in clause 22 may not be accurate or complete.



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DEEPAK BHAGAT & CO.

CHARTERED ACCOUNTANT

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

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

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.

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 the 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. 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 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.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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



Auditor's Responsibility

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

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. 1. As required by the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (hereinafter referred to the "Order"), are not applicable for the year under review as the company is a small company as per Companies Act, 2013 since its share capital is less than Rs. 400.00 lacs and Turnover is less than Rs. 4000.00 Lacs:

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
- c. The Balance Sheet and Statement of Profit & Loss dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of written representations received from the Directors as on March 31, 2024, and 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. The Requirements of reporting on the matters of adequacy of internal financial controls system u/s 143(3) of the Act, has been dispensed with, in terms of notification of the Government of India, vide number G.S.R. 583(E) dated 13.06.2017.and
- 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), 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.
- ii. In our opinion and as per the information and explanations provided to us, the Company has not entered into any long-term contracts including derivative contracts, requiring provision under applicable laws or accounting standards, for material foreseeable losses.



iii. There are no amounts which is required to be transferred to Investor Education and Protection Fund by the Company.

iv. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which doesn't have a feature of recording audit trail (edit log) facility.

Place :- Purnia

Date :- The 05th day of September , 2025



For Deepak Bhagat & Co

Chartered Accountants

FRN: 021721C

(Deepak Kumar)

M.No.534084

Proprietor

UDIN: 25534084OIMPPK2224

DIRECTOR'S REPORT

TO,
THE MEMBERS,
DAKSHA CONSTRUCTION PRIVATE LIMITED

Your Director have pleasure in presenting the there Annual Report on the business and operation of the company and the accounts for the Financial year Ended 31st March,2025.

1 FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY :

The financial results for the year ended 31st March, 2025 and the corresponding figures for the last year are as under :-

(Amount in Hundred)		
Particulars	2024-25	2023-24
Profit Before interest, Depreciation & Tax	29605.75	42224.84
Less: Finance Cost	0.00	0.00
Less: Depreciation & Amortization Expense	0.00	0.00
Profit before Tax	29605.75	42224.84
Provision for Tax	7697.51	10247.22
Deferred Tax	0.00	0.00
Profit after Tax	21908.24	31977.62
Less : Proposed Dividend & Tax thereon	-	-
Balance carried to Balance Sheet	21908.24	31977.62

2 RESERVE & SURPLUS :

Nothing is proposed to be transferred to the General Reserve by the Company.

3 WEB LINK OF ANNUAL RETURN

The company does not have weblink.

Further the Directors are committed to file the Annual Return in Form MGT - 7 within the due date and pursuant to Section 94 of the Companies Act 2013, the return mentioned above will be open for inspection and taking extracts or copies by any member at the registered office of the company during business hours with payment of such fees as prescribed under Companies (Management and Administration) Rules, 2014.

4 BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIR :

Your Directors have pleasure to inform you that the company is in Profit.

5 CHANGE IN THE NATURE OF BUSINESS :

There is no Change in the nature of the business of the Company done during the year.

6 EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS:

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

7 DIVIDEND :

To strengthen the financial position of the Company and to augment working capital your directors regret to declare any dividend.

8 MEETINGS :

There being Five meetings of Board of Directors being convened under the financial year complying with the requirement of Section 173 of the Companies Act 2013.

Contd.....2

DAKSHA CONSTRUCTION PVT.LTD.

Arvind Kumar
Director

DIRECTORS AND KEY MANAGERIAL PERSONNEL :

There being no change in composition of Directors & Key Managerial Peronnel during the financial year under scrutiny.

10 COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES :

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

11 DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES :

The provisions Corporate Social Responsibility is not applicable to the company.

12 RISK MANAGEMENT POLICY :

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

13 SUBSIDIARY,JOINT VENTURE AND ASSOCIATE COMPANY :

The Company has no Subsidiary, Joint venture and Associate Company.

14 SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS:

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

15 CHANGES IN SHARES CAPITAL :

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

16 STATUTORY AUDITORS:

Your Company's Auditors, M/S Deepak Bhagat & Co. (FRN-021721C), Chartered Accountants were appointed at the AGM held on 30.09.2023 for a tenure of five years and would retire at the AGM to be held on or before 30.09.2028. As per notification dt 07.05.2018 on Companies (Amendment) Act, 2017, the requirement of ratification of such appointment at every AGM has been omitted.

17 AUDITORS' REPORT :

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors' remarks in their report are self-explanatory and do not call for any furture comments.

18 EXTRACT OF ANNUAL RETURN AND WEBLINK OF ANNUAL RETURN:

The company does not has a website link. An extract of annual return in MGT 9 as a part of this Annual Report has been attached as ANNEXURE 'A'.

19 PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 :

Details of Loans:

The particulars of loans given, investment made or guarantee given or security provided and the purpose for which the loan or guarantee or security is proposed to be utilised as per the provisions of Section 186 of the Companies Act, 2013 is Nil.

Contd.....3

DAKSHA CONSTRUCTION PVT.LTD.

[Signature]
Director

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES :

No agreement was entered with related parties by the Company during the current year. All the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis. The Company presents all related party transactions before the Board specifying the nature, value, and terms and conditions of the transaction. Transaction with related parties are conducted in a transparent manner with the interest of the Company and Stakeholders as utmost priority. Since all the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis, FORM AOC- 2 is not applicable to the Company.

21 DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The company has in place a policy for prevention of sexual harassment in accordance with the requirements of the Sexual Harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. The Company did not receive any complain during the year.

22 CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO :

The details of conservation of energy, technology absorption, foreign exchange earning and outgo are as follows:

(a) Conservation of energy		
(i)	the steps taken or impact on conservation of energy	Company's operation does not consume significant amount of energy.
(ii)	the steps taken by the company for utilizing alternate sources of energy.	Not applicable, in view of comments in clause (i)
(iii)	the capital investment on energy conservation equipment's	Not applicable, in view of comments in
(b) Technology absorption		
(i)	the effort made towards technology absorption	Nil
(ii)	the benefits derived like product improvement cost reduction product development or import substitution	Nil
(iii)	in case of imported technology (important during the last three years reckoned from the beginning of the financial year)	Nil
	(a) the details of technology imported	
	(b) the year of import;	
	(c) whether the technology been fully absorbed	
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	
(iv)	the expenditure incurred on Research and Development	Nil

('C) Foreign exchange earnings and outgo

During the year, the total foreign exchange used was Nil and the total foreign exchange earned was Rs. Nil

Contd.....4

DAKSHA CONSTRUCTION PVT.LTD.

Anirudh Kumar
Director

23 TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND :

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF)

24 DEPOSITS AND LOAN

The Company has neither accepted nor renewed any deposits during the year under review. The company's directors' loan detail as below:

Name of Director	Opening	Loan Taken	Loan Re-Payment	Closing
	Rs. in '00	Rs. in '00	Rs. in '00	Rs. in '00
Total Directors' Loan				0.00

25 COST RECORD

The provision of Cost audit as per section 148 doesn't applicable on the Company.

26 COMPLIANCE RELATING TO SECRETARIAL STANDARD

The Company has complied with all the applicable provisions of Secretarial Standard on Meetings of Board of Directors (SS-1) and Revised Secretarial Standard on General Meetings (SS-2), respectively issued by Institute of Company Secretaries of India.

27 DIRECTORS' RESPONSIBILITY STATEMENT:

The Directors' Responsibility Statement referred to in clause (c) of Sub- section (3) of Section 134 of the Companies Act, 2013 shall 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) 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 at the end of the financial year and of the profit and loss of the company for that period;
- (c) the directors have 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 have prepared the annual accounts on a going concern basis; and
- (e) the directors have devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

28 ACKNOWLEDGEMENTS

The directors place on record their sincere appreciation for the assistance and co-operation extended by Bank, its employees, its investors and all other associates and look forward to continue fruitful association with all business partners of the company.

Place :- Purnia

Date :- The 05th day of September , 2025

For and on behalf of the Board of Directors
Daksha Construction Private Limited

(Pallavi Gupta)
Chairman

DAKSHA CONSTRUCTION PVT.LTD.

Arvin Kuhn
Director

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2025

Annexure-A

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:		
1	CIN	U70100BR2016PTC031506
2	Registration Date	05/07/2016
3	Name of the Company	DAKSHA CONSTRUCTION PRIVATE LIMITED
4	Category/Sub-category of the Company	NON GOVERNMENT COMPANY LIMITED BY SHARES
5	Address of the Registered office & contact details	C/O- ARVIND KUMAR, S/O-VISHWNATH SAH, MADHUBANI CHAUK, PURNIA, BIHAR-854301
6	Whether listed company	NO
7	Name, Address & contact details of the Registrar & Transfer Agent, if any.	NA

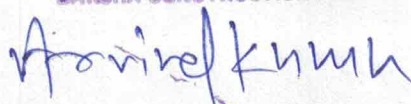
II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY			
(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)			
S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Construction	9953111	100
2			
3			

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES					
SN	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
-	-	-	-	-	-
-	-	-	-	-	-

IV. SHARE HOLDING PATTERN									
(Equity share capital breakup as percentage of total equity)									
(i) Category-wise Share Holding									
Category of Shareholders	No. of Shares held at the beginning of the year [As on 31-March-2024]				No. of Shares held at the end of the year [As on 31-March-2025]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF		10000	10000	100%		10000	10000	100.00%	
b) Central Govt	-	-	-		-	-	-		-
c) State Govt(s)	-	-	-		-	-	-		-

Contd.....6

DAKSHA CONSTRUCTION PVT.LTD.



 Director

d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Sub Total (A) (1)		10000	10000	100.00%		10000	10000	100.00%	0.00%
(2) Foreign									
a) NRI Individuals	-	-	-	-	-	-	-	-	-
b) Other Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Any other	-	-	-	-	-	-	-	-	-
Sub Total (A) (2)	-	-	-	-	-	-	-	-	-
TOTAL (A)	-	10000	10000	100.00%	0	10000	10000	100.00%	0.00%
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-
2. Non-Institutions									
a) Bodies Corp.									
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-

Contd.....7

DAKSHA CONSTRUCTION PVT.LTD.



Director

c) Others (specify)	-	-	-	-	-	-	-	-	-
Non Resident Indians	-	-	-	-	-	-	-	-	-
Overseas Corporate Bodies	-	-	-	-	-	-	-	-	-
Foreign Nationals	-	-	-	-	-	-	-	-	-
Clearing Members	-	-	-	-	-	-	-	-	-
Trusts	-	-	-	-	-	-	-	-	-
Foreign Bodies - D R	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	-	-	-	-	-
Total Public (B)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs									
Grand Total (A+B+C)		10000	10000	100.00%		10000	10000	100.00%	

(ii) Shareholding of Promoter

SN	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	Arvind Kumar	5000	50.00%		5000	50.00%	-	0.00%
2	Pallavi Gupta	5000	50.00%		5000	50.00%	-	0.00%
TOTAL		10000	100.00%		10000	100.00%	-	0.00%

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

(iii) Change in Promoters' Shareholding (please specify, if there is no change)							
SN	Particulars	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
NO CHANGE							

Contd....8

DAKSHA CONSTRUCTION PRIVATE LIMITED



Director

(iv) Shareholding Pattern of top ten Shareholders

(Other than Directors, Promoters and Holders of GDRs and ADRs):

(Other than Directors, Promoters and Holders of SCRs and ARSs)							
SN	Name of Share Holder	Date	Reason	Shareholding at the beginning/End of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
NA							

(v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	Arvind kumar	1st April,24		5000	50.00%	5000	50.00%
		At End of the year		5000	50.00%	5000	50.00%
2	Pallavi Gupta	1st April,24		5000	50.00%	5000	50.00%
		At End of the year		5000	50.00%	5000	50.00%

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-
Change in Indebtedness during the financial year				
* Addition	-	-	-	-
* Reduction	-	-	-	-
Net Change	-	-	-	-
Indebtedness at the end of the financial year				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-

Contd....9

DAKSHA CONSTRUCTION PVT.LTD.

Arvind Kumar

Director

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL**A. Remuneration to Managing Director, Whole-time Directors and/or Manager:**

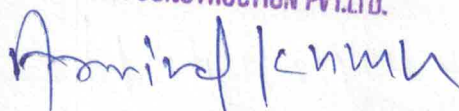
SN.	Particulars of Remuneration	Name of MD/WTM/ Manager			Total Amount
	Name				
	Designation	Director			
1	Gross salary	0			0
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	0	0	0	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	0	0	0	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	0	0	0	-
2	Stock Option	0	0	0	-
3	Sweat Equity	0	0	0	-
4	Commission	0	0	0	
	- as % of profit	0	0	0	
	- others, specify	0	0	0	
5	Others, please specify	0	0	0	-
	Total (A)	0	0	0	0
	Ceiling as per the Act	NA			-

B. Remuneration to other Directors

SN.	Particulars of Remuneration	Name of Directors			Total Amount
					(Rs/Lac)
1	Independent Directors	-	-	-	
	Fee for attending board committee meetings	-	-	-	-
	Commission	-	-	-	-
	Others, please specify	-	-	-	-
	Total (1)	-	-	-	-
2	Other Non-Executive Directors	-	-	-	-
	Fee for attending board committee meetings	-	-	-	-
	Commission	-	-	-	-
	Others, please specify	-	-	-	-
	Total (2)	-	-	-	-
	Total (B)=(1+2)	-	-	-	-
	Total Managerial Remuneration				
	Overall Ceiling as per the Act	-	-	-	-

Contd....10

DAKSHA CONSTRUCTION PVT.LTD.



Director

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTd

SN.	Particulars of Remuneration	Name of Key Managerial Personnel			Total Amount
		Name			(Rs/Lac)
	Designation	CEO	CFO	CS	
1	Gross salary	-	-	-	
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act,	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	- as % of profit	-	-	-	-
	- others, specify	-	-	-	-
5	Others, please specify	-	-	-	-
	Total	-	-	-	-

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty		-	-	-	-
Punishment		-	-	-	-
Compounding		-	-	-	-
B. DIRECTORS					
Penalty		-	-	-	-
Punishment		-	-	-	-
Compounding		-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty		-	-	-	-
Punishment		-	-	-	-
Compounding		-	-	-	-

For and on behalf of the Board of Directors
Daksha Construction Private Limited

Place :- Purnia

Date :- The 05th day of September , 2025

(Pallavi Gupta)
Chairman

DAKSHA CONSTRUCTION PVT.LTD.

Amit Kumar
Director

DAKSHA CONSTRUCTION PRIVATE LIMITED

Regd Office: C/O ARVIND KUMAR ,S/O VISHWNATH SAH MADHUBANI CHAUK ,NH-107,PURNIA, Purnia, PURNIA, Bihar, India, 854301
CIN: U45309BR2019PTC044132
Email [idpallavigupta8969@gmail.com](mailto:dpallavigupta8969@gmail.com)

ABRIDGED DIRECTORS' REPORT

Dear Members,

Your Directors have pleasure in presenting the Annual Report together with the Audited Statement of Accounts of your Company for the Financial Year ended 31st March 2025 ("the period").

1. FINANCIAL SUMMRY

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

Particulars	Year ended 31st March 2025 (INR HUNDRED)	Year ended 31st March 2024 (INR HUNDRED)
Turnover	472994.00	559276.70
Other Income	79.60	0.00
Total Expenses	443467.85	517051.86
Profit/(Loss) Before Tax	29605.75	42224.84
Current Tax	7697.51	10247.22
Deferred Tax	-	-
Profit/(Loss) For The Year	21908.24	31977.62

2. STATE OF AFFAIRS OF THE COMPANY

The Company's performance during the year is satisfactory as it has earned profit of Rs. 21,90,824/- 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

4. STATUTORY AUDITORS AND THEIR REPORT

M/s Deepak Bhagat & Co, Chartered Accountants (Firm Registration No. 021721C), re-appointed as the Statutory Auditors to audit the accounts of the Company for a period of 5 consecutive financial years starting from 2022-23 to 2026-27.

DAKSHA CONSTRUCTION PVT.LTD.

Arvind Kumar
Director

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

5. MEETINGS OF BOARD OF DIRECTORS

During the year under review, 4 (Four) 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.	27.06.2024	2	2
2.	07.09.2024	2	2
3.	07.12.2024	2	2
4.	17.03.2025	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 IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

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

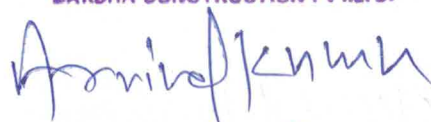
There are no contracts or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013.

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—

- in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

DAKSHA CONSTRUCTION PVT.LTD.



Director

DAKSHA CONSTRUCTION PRIVATE LIMITED

Regd Office: C/O ARVIND KUMAR ,S/O VISHWNATH SAH MADHUBANI CHAUK ,NH-107,PURNIA, Purnia, PURNIA, Bihar, India, 854301

CIN: U45309BR2019PTC044132

Email idpallavigupta8969@gmail.com;

LIST OF SHAREHOLDERS AS ON 31.03.2025

S. NO.	NAME OF SHAREHOLDERS	FACE VALUE PER SHARE (IN RS)	NUMBER OF SHARES HELD
1	PALLAVI GUPTA	10	500
2	ARVIND KUMAR	10	500
TOTAL			1000

ON BEHALF OF THE BOARD OF DIRECTORS
FOR DAKSHA CONSTRUCTION PRIVATE LIMITED

PALLAVI GUPTA
DIRECTOR
DIN: 08615091

DAKSHA CONSTRUCTION PVT.LTD.


Director