

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ATKIN CONSTRUCTION PRIVATE LIMITED

REPORT ON THE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of **ATKIN CONSTRUCTION PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss and its cash flow statements 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 financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, its profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and 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.

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. We have determined that there are not such matters to be communicated in our report as the key audit matters.



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Room 101, New, West, 100, 100, 100

Andhra Pradesh, India

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone 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.

Responsibilities of Management and Those Charged with Governance for the 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 financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with relevant rules issued thereunder. 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, 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.



Auditor's Responsibilities 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 this 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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.



Materiality is the magnitude of misstatements in the annual financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

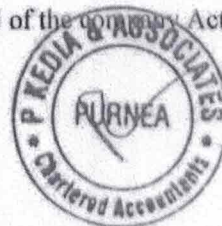
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 & 4 of the Companies (Auditor's Report) Order, 2016 issued by the Department of Company Affairs, in terms of Section 143(11) of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, The said order is not applicable to the company.
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 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, the Statement of Profit and Loss and its cash flow statements 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 relevant rules issued thereunder;
 - e. On the basis of the 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. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, we give our separate report in "Annexure I".
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company does not have any pending litigations which would impact its financial position;
 - (ii) The Company did not have any long-term contracts including derivative contracts. Hence, the question of any material foreseeable losses does not arise;
 - (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - (iv) (a) The management has represented that to the best of its knowledge and belief, other than as disclosed in the notes to accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or any 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 the behalf of Ultimate Beneficiaries.
 - (b) The management has represent that, to the best of it's knowledge and belief, other then as disclose in the notes to the accounts, no fund have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of fund) 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 person or entries identified in any manner whatsoever by or behalf of the company ("Ultimate Beneficiaries") or provided any guarantee, security or the like on behalf of the 'Ultimate Beneficiaries
 - (c) Based on audit procedures which we consider reasonable and appropriate in the circumstance, 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
 - (v) The company has not declared or paid any divided during the year in contravention of the provisions of section 123 of the company Act.2013.

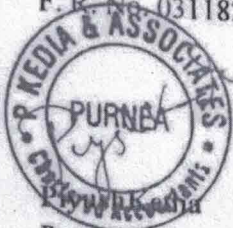


- h. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company

For P Kedia & Associates

Chartered Accountants

F. R. No. 031182N



Partner

M.No. 536648

UDIN: 24536648BKFOZI4880

Date: 02.09.2024

Place: Purnea

ANNEXURE 'I' TO THE INDEPENDENT AUDITOR'S REPORT

Report on the Internal Financial Controls under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of ATKIN CONSTRUCTION PRIVATE LIMITED ('the Company') as of 31 March 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

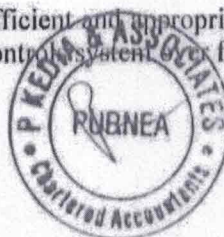
The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the 'Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls over financial reporting.



MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of the Management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

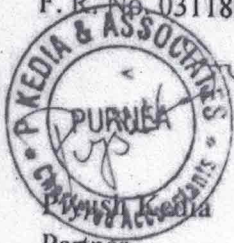
OPINION

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For P Kedia & Associates

Chartered Accountants

F. R. No. 031182N



Partner

M.No. 536648

UDIN: 24536648BKFOZI4880

Date: 02.09.2024

Place: Purnea

DIRECTORS' REPORT

To,
The Members of
ATKIN CONSTRUCTION PRIVATE LIMITED

Your Directors have pleasure in presenting the 14th Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2024.

1. FINANCIAL RESULTS

Particulars	as on 31/03/2024 (In Rs. thousands)	as on 31/03/2023 (In Rs. thousands)
Income	116330.33	101220.90
<i>Less: Expenditure</i>	112659.98	98495.56
<i>Profit/(Loss) before extra-ordinary items and tax</i>	3670.35	2725.34
<i>Less: extra- ordinary items</i>	30.82	0.00
Profit before Tax	3639.53	2725.34
<i>Less: Provision for Taxes:</i>		
Current Year	754.98	709.45
Previous Tax	-	-
Deferred Tax	(4.42)	(0.47)
Profit/(Loss) after Tax	2888.97	2016.36

2. STATE OF COMPANY'S AFFAIR

During the year under review, the Company has incurred profit of **Rs.2,888.97/-**.

Your directors are making their best possible efforts to bring more profitability in the Company.

3. DIVIDEND

The Board of Directors of the Company did not recommend any dividend for the financial year ended 31st March, 2024.

4. WEB LINK OF ANNUAL RETURN

The Company doesn't have any website. The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is furnished in Form MGT-9 and is attached to this Report in **Annexure-1**.

5. RESERVES

The Company has transferred to reserves an amount of **Rs.2,888.97/-** as profit during the financial year ended on 31st March, 2024.

6. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as the dividend declared during the year was paid and no dividend is outstanding.

7. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE ENDS OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

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

8. CHANGE IN THE NATURE OF BUSINESS, IF ANY

There is no change in the nature of the business in the financial year under review.

9. ORDERS PASSED BY REGULATORS/COURTS

No orders have been passed by the regulators or courts or tribunals against the Company.

10. SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES

Since the Company does not have any Subsidiaries, Associates or Joint Venture Companies, the disclosure of particulars with respect to information related to performance and financial position of the Subsidiaries, Joint Ventures or Associate Companies subject to Rule 8(1) of Companies (Accounts) Rules, 2014 is not applicable.

1. Names of companies which have become its subsidiaries, joint ventures or associate companies during the year: **N.A.**
2. Names of companies which have ceased to be its Subsidiaries, joint ventures or associate companies during the year: **N.A.**

11. DEPOSITS

During the financial year, your Company did not accept any Deposit under Chapter V of the Companies Act, 2013, read with Companies (Acceptance of Deposits) Rules, 2014. There are no small depositors in the Company.

12. STATUTORY AUDITOR'S

The Statutory Auditors, P Kedia & Associates, Chartered Accountants, Purina (Firm Reg No. 031182N) was re-appointed as Auditor of the company for FY 2022-27 and is eligible to hold office as Statutory Auditors of the company in terms of section 139 of the Act. The necessary resolution is being placed for consideration of the members at the General Meeting.

13. SHARE CAPITAL

A. AUTHORISED CAPITAL

The Authorized Capital of the Company is Rs. 20,000,000/- divided into 20,00,000 equity shares of Rs.10/- each.

B. PAID UP CAPITAL

The Paid-up Capital of the Company is Rs. 12,45,820/- divided into 1,24,582 equity shares of Rs. 10/- each.

C. CHANGES IN SHARE CAPITAL, IF ANY

There is a change in the Paid-up capital of the Company during the year under review. The Company issued further shares.

14. SECRETARIAL AUDITOR AND SECRETARIAL AUDIT REPORT

The provisions relating to Secretarial Audit are not applicable to the company.

15. BUSINESS RISK MANAGEMENT

Risk Management is an integral part of the Company's business strategy. The Board reviews compliance with risk policies, monitors risk tolerance limits, reviews and analyzes risk exposure related to specific issues and provides oversight of risk across the organization. The Board nurtures a healthy and independent risk management function to inculcate a strong risk management culture in the Company.

16. INTERNAL CONTROL SYSTEM

The Company's Internal Control System is adequate and commensurate with the nature and size of the Company and it ensures:

- Timely and accurate financial reporting in accordance with applicable accounting standards.
- Optimum utilization, efficient monitoring, timely maintenance and safety of its assets.
- Compliance with applicable laws, regulations and management policies.

17. VIGIL MECHANISM / WHISTLE BLOWER POLICY

The provisions regarding Vigil Mechanism as provided in Section 177(9) of the Companies Act, 2013 read with rules framed there under are not applicable on the Company.

18. HUMAN RESOURCES

The company is pleased to report that during the year under reporting, the industrial relations were cordial and the Company's Human Resources is commensurate with the size, nature and operation of the Company.

19. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP) APPOINTED/RESIGNED DURING THE YEAR

There are two Directors in the Company i.e. Mr. NIKHILESH KUMAR SINGH and Mr. SHASHANK SINGH. Further, there was no change in the directorship of the Company during the year under Review. None of the Director of the Company is disqualified under the provisions of section 164(2) of the Companies Act, 2013.

The Company is not mandatorily required to appoint any Key Managerial Personnel (KMP).

20. DECLARATION GIVEN BY INDEPENDENT DIRECTOR

Section 149 of the Companies Act, 2013 is not applicable on the Company.

21. DIRECTOR'S APPOINTMENT AND REMUNERATION POLICY

Provisions regarding Director's Appointment and Remuneration Policy as mentioned under Section 178(1) are not applicable on the Company.

22. NOMINATION AND REMUNERATION COMMITTEE

The provisions related to the constitution of Nomination and Remuneration Committee are not applicable to the company therefore the Company has not constituted any Nomination and Remuneration Committee.

23. NUMBER OF BOARD MEETINGS HELD DURING THE YEAR

(6) Six Board Meetings were held during the Financial Year 2023-2024. The agenda and Notice for the Meetings were prepared and circulated in advance to the Directors. The intervening gap between the meetings was within the time period prescribed under the Companies Act, 2013.

24. PARTICULARS OF CONTRACT OR ARRANGEMENT WITH RELATED PARTIES U/S 188(1)

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

25. REPORT UNDER THE PREVENTION OF SEXUAL HARASSMENT ACT, 2013

There were no complaints reported under the Prevention of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

26. EXPLANATION/COMMENTS ON QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE BY STATUTORY AUDITOR

There is no qualification, reservation or adverse remarks or disclaimer made by the auditors in their report.

27. PARTICULAR OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The Company has not granted any loan, given guarantees or made investments under the provisions of Section 186 of the Companies Act, 2013 during the financial year under review.

28. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The disclosures as per Rule 9 of Companies (Corporate Social Responsibility Policy) Rules, 2014 is not applicable as Company is not covered under the criteria mentioned in Section 135(1) of Companies Act, 2013.

29. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016

During the financial year under review, there were NO application/s made or proceeding were pending in the name of the company under the Insolvency and Bankruptcy Code, 2016.

30. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS

During the Financial year under review, there were NO one time settlement of Loans taken from Banks and Financial institutions.

31. ENERGY CONSERVATION, TECHNOLOGY CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO DURING THE FINANCIAL YEAR

The particulars required under the provisions of section 134(3) (m) of the companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

A. Conservation of Energy

Since the activities of the Company are not falling within the list of industries and such operations do not account for substantial Electricity, Gas & Steam, Power, Water or any other

kind of energy consumption. However, Company is taking all possible measures to conserve the energy.

B. Technology Absorption and Research & Development

Since the Company is not involved in manufacturing activity, hence the research & development and technology absorption is not applicable.

C. Foreign Exchange Earnings and Outgo

- ❖ Total foreign exchange earned in terms of actual inflows during the financial year – NIL
- ❖ Total foreign exchange earned in terms of actual outgo during the financial year – Nil.

32. DIRECTORS' RESPONSIBILITY STATEMENT

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3)(c) of the Companies Act, 2013:

- a.) that in the preparation of the annual financial statements for the year ended 31st March, 2024, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- b.) that accounting policies as mentioned in the Notes to the financial statements have been selected and applied consistently and judgment and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2024 and of the profit of the Company for the year ended on that date;
- c.) that proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d.) that the financial statements have been prepared on a going concern basis;
- e.) that systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

33. ACKNOWLEDGEMENT

The Directors gratefully acknowledge all stakeholders of the Company viz. financial institutions, Government Authorities, clients, members, dealers, banks and other business partners for the excellent support received from them during the year. Your directors place on records their sincere appreciation to all employees, executives and staff of the Company for their unstinted commitment and continued contribution to the Company.

**For and on behalf of Board of Directors
Of ATKIN CONSTRUCTION PRIVATE LIMITED**

ATKIN CONSTRUCTION PVT. LTD. ATKIN CONSTRUCTION PVT. LTD.

Nikhilesh Kumar Singh

Director

NIKHILESH KUMAR SINGH

Director

DIN- 05121473

**ADDRESS- C-190, SECTOR-49
NOIDA-201301 UP**

Shashank Singh

Director

SHASHANK SINGH

Director

DIN- 07944919

**ADDRESS- C-190 GF SEC 49
NOIDA-201301, UP**

Place: New Delhi

Date: 02.09.2024

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
As on financial year ended on 31.03.2024

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	U45400DL2010PTC206348
2.	Registration Date	28/07/2010
3.	Name of the Company	ATKIN CONSTRUCTION PRIVATE LIMITED
4.	Category/Sub-category of the Company	Company limited by Shares and Indian Non-government Company
5.	Address of the Registered office & contact details	72B, MINI MIG MAYUR VIHAR, PHASE-III, DELHI -110096
6.	Whether listed company	No
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	Not Applicable

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	REAL ESTATE PROMOTERS	99721111	100%

III. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

Category-wise Share Holding:-

Category of Shareholders	No. of Shares held at the beginning of the year[As on 01-April- 2023]				No. of Shares held at the end of the year[As on 31-March-2024]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoter's									
(1) INDIAN									
a) Individual/HUF	0	1,24,582	1,24,582	100%	0	1,24,582	1,24,582	100%	0%
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Sub Total(A)(1)	0	1,24,582	1,24,582	100%	0	1,24,582	1,24,582	100%	0%
(2) Foreign									
a) NRIs – Individuals	-	-	-	-	-	-	-	-	-
b) Other – Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corporate	-	-	-	-	-	-	-	-	-
d) Banks / FI	-	-	-	-	-	-	-	-	-
e) Any Other....	-	-	-	-	-	-	-	-	-
Sub Total(A)(2)	0	0	0	0	0	0	0	0	0
Total Shareholding of Promoter (A)=(A)(1)+(A)(2)	0	1,24,582	1,24,582	100%	0	1,24,582	1,24,582	100%	0%
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) FIIs	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Non Resident Indians	-	-	-	-	-	-	-	-	-
Overseas Corporate Bodies	-	-	-	-	-	-	-	-	-
Foreign Nationals	-	-	-	-	-	-	-	-	-
Clearing Members	-	-	-	-	-	-	-	-	-
Trusts	-	-	-	-	-	-	-	-	-
Foreign Bodies - D R	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)=(B)(1)+ (B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	0	1,24,582	1,24,582	100%	0	1,24,582	1,24,582	100%	0%

B) Shareholding of Promoter-

SN	Shareholder's Name	Shareholding at the beginning of the year (As on 01.04.2023)			Shareholding at the end of the year (as on 31.03.2024)			% 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	Mr. Nikhilesh Kumar Singh	32833	26.35%	0	32833	26.35%	0	0%

2	Mr. Chandra Vikram Singh	25500	20.47%	0	25500	20.47%	0	0%
3	Ms. Mamta Singh	6250	5.02%	0	6250	5.02%	0	0%
4	Ms. Vandana Singh	8333	6.69%	0	8333	6.69%	0	0%
5	Mr. Raj Kumar Singh	5427	4.35%	0	5427	4.35%	0	0%
6	Mr. Shashank Singh	6250	5.02%	0	6250	5.02%	0	0%
7	Mr. Roshan Kumar	8344	6.70%	0	8344	6.70%	0	0%
8	Ms. Rubi Singh	8333	6.69%	0	8333	6.69%	0	0%
9	Mr. Sunil Kumar Singh	8333	6.69%	0	8333	6.69%	0	0%
10	Mr. Ravitosh Kumar Singh	8333	6.69%	0	8333	6.69%	0	0%
11	Mr. Suraj kumar Singh	6646	5.33%	0	6646	5.33%	0	0%

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

SNo	Particulars	Shareholding at the beginning of the year (As on 01.04.2023)		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the Company	No. of shares	% of total shares of the Company
1	NIL	NIL	NIL	NIL	NIL

**D) Shareholding Pattern of top ten Shareholders:
(Other than Directors, Promoters and Holders of GDRs and ADRs):**

SN	Particulars	Shareholding at the beginning of the year (As on 01.04.2023)		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the Company	No. of shares	% of total shares of the Company
1	NIL	NIL	NIL	NIL	NIL

E) Shareholding of Directors and Key Managerial Personnel:

SN	Particulars	Shareholding at the beginning of the year (As on 01.04.2023)		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the Company	No. of shares	% of total shares of the Company
1	Nikhilesh Kumar Singh				
	At the beginning of the year	32,833	26.35%	32,833	26.35%
	Change	-	-	-	-

	At the end of the year	32,833	26.35%	32,833	26.35%
2	Mr. Shashank Singh				
	At the beginning of the year	6,250	5.02%	6,250	5.02%
	Change	-	-	-	-
	At the end of the year	6,250	5.02%	6,250	5.02%

F) **INDEBTEDNESS** -Indebtedness of the Company including interest outstanding/accrued but not due for payment.

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	3569.05	16105.00		19674.05
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	3569.05	16105.00		19674.05
Change in Indebtedness during the financial year				
* Addition	30390.27			30390.27
* Reduction		13790.60		13790.60
Net Change	30390.27	13790.60		44180.87
Indebtedness at the end of the financial year				
i) Principal Amount	33959.32	2314.40		36273.72
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	33959.32	2314.40		36273.72

XI. 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/WTD/ Manager		Total Amount
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, 1961	-		-
	(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 (A)	-	-	-
Ceiling as per the Act	-	-	-

B. Remuneration to other directors

SN.	Particulars of Remuneration	Name of Directors				Total Amount
		-----	-----	-----	---	
1	Independent Directors	-	-	-	-	-
	Fee for attending board committee meetings	-	-	-	-	-
	Commission	-	-	-	-	-
	Others, please specify	-	-	-	-	-
	Total (1)	-	-	-	-	-
2	Other Non-Executive Directors	Nikhilesh Kumar Singh	Shashank Singh	-	-	-
	Fee for attending board committee meetings	-	-	-	-	-
	Commission	-	-	-	-	-
	Others, please specify	600000	600000	-	-	1200000
	Total (2)	600000	600000	-	-	1200000
	Total (B)=(1+2)	600000	600000	-	-	1200000
	Total Managerial Remuneration	600000	600000	-	-	1200000
	Overall Ceiling as per the Act	-	-	-	-	-

B. Remuneration to Key Managerial Personnel Other Than MD/MANAGER/WTD

SN	Particulars of Remuneration	Key Managerial Personnel			
		CEO	CS	CFO	Total
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, 1961	-	-	-	-
	(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	-	-	-	-

XII. 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	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
B. DIRECTORS					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
C. OTHER OFFICERS IN DEFAULT					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL

**For and on behalf of Board of Directors
of ATKIN CONSTRUCTION PRIVATE LIMITED**

ATKIN CONSTRUCTION PVT. LTD. ATKIN CONSTRUCTION PVT. LTD.

Nikhilesh Kumar Singh

Director

NIKHILESH KUMAR SINGH

Director

DIN- 05121473

ADDRESS- C-190, SECTOR-49

NOIDA-201301 UP NOIDA-201301, UP

Shashank Singh

Director

SHASHANK SINGH

Director

DIN- 07944919

ADDRESS- C-190 GF SEC 49

Place: New Delhi

Date: 02.09.2024