DMD AND ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of **PARSHURAM CONSTRUCTION PRIVATE LIMITED**

Report on the Audit of the Stand alone Financial Statements:

Opinion

We have audited the standalone financial statements of **PARSHURAM CONSTRUCTION PRIVATE LIMITED("The Company'),** which comprise the balance sheet as ata **31st** March**2024,** and the statement ofProfit &Loss and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024 and Profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditiong (SAs) specified under section 143(10) of the Companies Act, 2013. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. Webelieve that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 these standalone financial statements that give a true and fair view of the financial position, financialperformance, and cash flows of the Company in accordance with the accounting principles generally accepted inIndia, 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 are reasonable implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design , implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management isresponsible for assessing the Company's ability to continue as a going concern, disclosing, asapplicable, matters related to going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless managements 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'' financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements:

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

Report Other Legal and Regulatory Requirements:

1. As the company is a private company and falls within the exemption specified under paragraph (v) Of the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013. Hence the matters specified in Paragraphs 3 and 4 of the said Order are not enclosed.

2. As required by Section 143 (3) of the Act, we report that:

   a. We have sought and obtained all the information's 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 appears from our examinations of those books;
   c. The Balance Sheet and Statement of Profit and Loss dealt with by this Report
   d. In our opinion, the balance sheet and Statement of Profit and Loss 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 31st March, 2024 from being appointed as director in terms of Section 164 (2) of the Act.
   f. With respect to the other matters to be included in the Auditors' 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 expiations 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 for which there were any material foreseeable losses.
      (iii) There has been no dely in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

DMD ANDASSOCIATES
Chartered Accountants

Place: Patna
Date:

CA DHEERAJ JOSHI
(PARTNER)
M.No- 523561
UDIN:- 24523561BKEOBA4978

DIRECTOR'S REPORT

To,
The Members,
PARSHURAM CONSTRUCTION PRIVATE LIMITED

1. INTRODUCTION

The Directors have pleasure in presenting their Annual report on the business and operations of the Company and the accounts for the Financial Year ended March 31st, 2024.

2. FINANCIAL RESULTS

The financial results for the period are summarized below:

(Amount in Rs.000)

S.NO.	PARTICULARS	2023 - 2024	2022 - 2023
1	Sales and other Income	**0.00**	**0.00**
2	Expenditure	**160.89**	**9.28**
3	Profit/(Loss) before Tax	**(160.89)**	**(9.28)**
4	Provision for Taxation (1)Current Tax (2 Tax)Deferred		
5	Profit/(Loss) after Tax	**(160.89)**	**(9.28)**
6	Earning Per Equity Share: (1)Basic (2) Diluted		

3. CHANGE IN NATURE OF BUSINESS, IF ANY

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

4. ANNUAL RETURN

The extracts of the Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules,2014 in Form No. MGT – 9 is enclosed herewith.

5. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR

The following are the details of meetings of board of directors or committees held during the financial year.

During The Financial Year 2023 -24, , RUPAM KUMARI,& RUPESH KUMAR JHA.ATTENDS all four meeting.

6. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act,2013 the Board hereby submit 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 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,

e. 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.

7. Comment on Auditor Report:

There were no qualifications, reservations or adverse remarks made by the Auditors in their report.

8. PARTICULARS OF LOANS,GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANY ACT,2013

There were no loans given, guarantees given or investments made by the company under Section 186 of the Companies Act, 2013 during the year and hence the said provisions is not applicable.

9. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There were no Contracts or Arrangements made with related parties during the year.

10. RESERVES

In the absence of sufficient profits the Company is unable to transfer any amount to the reserves.

11. DIVIDEND

Due to insufficient funds the directors of the Company feel regret to declare any dividend for the current financial year.

12. MATERIAL CHANGES AND COMMITMENTS IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATES AND THE DATE OF THE REPORT.

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.

13. CONSERVATION OF ENERGY,TECHNOLOGY ABSORPTION,FOREIGN EXCHANGE EARNINGS AND OUTGO

The information pertaining to conservation of energy,technology absorption,foreign exchange earnings and outgo as required under Section 134(3) (m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 are:

a) Conservation of Energy-

1. The Company has taken necessary steps for conservation of Energy.
2. The Company has taken steps to utilize alternate sources of Energy.
3. The Company has made capital investment of **NIL**on energy conservation equipments.

b) Technology absorption-

1. The Company has acquired new technology and upgraded its technology for the benefits like product development and improvement, cost reduction etc.
2. The Company has incurred an amount of Rs**NIL**on research and development.

c) Foreign Exchange Earnings and outgo-

1. Foreign exchange earnings in terms of actual inflowswas**NIL**
2. Foreign exchange outgo in terms of actual outflows was**NIL** during the year.

14. STATEMENTS CONCERNING DEVELOPMENT AND IMPLEMENTATION OF THE RISK MANAGEMENT POLICY OF THE COMPANY

The Company has an effective risk management policy which is capable of identifying various types of risks associated with the business, its assessment, risk handling, monitoring and reporting.

15. DETAILS OF POLICY DEVELOPED AND IMPLEMNTED BY THE COMPANY ON ITS CORPORATESOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable to the Company.

16. DIRECTORS

There was no change in the constitution of board of directors of the Company. The Board comprises of:

S.No	Name	Designation	DIN
1.	RUPAM KUMARI	DIRECTOR	09189011
2.	RUPESH KUMAR JHA	DIRECTOR	07552175

17. SUBSIDIARIES,JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate company.

18. DEPOSITS

As per Section 74 of the Companies Act,2013the Company has neither accepted nor renewed any deposits during the financial year.

Further the Company has not defaulted in repayment of deposits or payment of interest during the financial year.

19. STATUTORY AUDITORS

DMD AND ASSOCIATES,Chartered Accountants,**CADHEERAJ JOSHI** were appointed as statutory auditors for a period of 5 years in the last Annual General Meeting of the Company. Their continuation with the Companyis to be ratified in the ensuring Annual General Meeting of the Company and the Company has received a certificate from the auditors to the effect that they are eligible to be reappointed and not disqualified in accordance with the provisions of the Companies Act,2013.

20. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL

There are no significant and material orders issued against the Company by any regulating authority or court or tribunal affecting the going concern status and Company's operation in future.

21. SHARE CAPITAL

a. Provision of money by company for purchase of its own shares by employees or by trustees for the benefit of employees

The company has not made any provision of money for purchase of its own shares by employees or by trustees for the benefit of employees as per Rule 16(4) of Companies (share capital and debentures) Rules, 2014.

b. Issue Of Sweat Equity Shares

The Company has not issued any sweat equity share during the financial year in accordance with the provisions of Section 54 of Companies Act, 2013 read with Rule 8 of the Companies (Share Capital and Debentures) Rules,2014.

c. Issue Of Equity Shares With Differential Rights

The Company has not issued any equity shares with differential voting rights during the financial year as per Rule 4(4) of Companies (Share capital and debentures) Rules, 2014.

d. Issue of Employee Stock Option

The company has not issued any employee stock option during the financial year as per Rule 12 of Companies (share capital and debentures) Rules, 2014.

FOR AND ON BEHALF OF
PARSHURAM CONSTRUCTION PRIVATE LIMITED

(RUPAM KUMARI)	**(RUPESH KUMAR JHA)**
DIRECTOR	**MD. DIRECTOR**
DIN: 09189011	**DIN:07552175**

DATE:
PLACE: PATNA

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	**U45500BR2016PTC031871**
2	Registration Date	24/06/2016
3	Name of the Company	**PARSHURAM CONSTRUCTION PRIVATE LIMITED**
4	Category/Sub-category of the Company	Company limited by shares Indian Non-Government Company
5	Address of the Registered office & contact details	S/O SRI RAVINDRA JHA, F.NO-12,NEW ALKAPURI SUMATI APPT. G.BA, GARDANIBAGH,PATNA BR-800001 IN
6	Whether listed company	Unlisted
7	Name, Address & contact details of the Registrar & Transfer Agent, if any.	**Registrar of Companies, Bihar & Jharkhand Sh. U.S Patole (ROC Patna) Maurya Lok Complex, Block A, Western Wing, 4th Floor, Dak Banglow Road, Patna - 800001. Phone: 0612-222172, Email - roc.patna@mca.gov.in**

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		100.00
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
1	NOT APPLICABLE	N.A.	N.A.	N.A.	N.A.
2					
3					

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-2023]							% Change during the year
	Demat	Physical	Total	% of Total Shares	Physical	Total	% of Total Shares	
A. Promoters								
(1) **Indian**								
a) Individual/ HUF	-	6,000	6,000	100.00%	6,000	6,000	100.00%	0.00%
b) Central Govt	-	-	-	0.00%	-	-	0.00%	0.00%
c) State Govt(s)	-	-	-	0.00%	-	-	0.00%	0.00%
d) Bodies Corp.	-	-	-	0.00%	-	-	0.00%	0.00%
e) Banks / FI	-	-	-	0.00%	-	-	0.00%	0.00%
f) Any other	-	-	-	0.00%	-	-	0.00%	0.00%
Sub Total (A) (1)	-	6,000	6,000	100.00%	6,000	6,000	100.00%	0.00%

(2) **Foreign**								
a) NRI Individuals	-	-	-	0.00%	-	-	0.00%	0.00%
b) Other Individuals	-	-	-	0.00%	-	-	0.00%	0.00%
c) Bodies Corp.	-	-	-	0.00%	-	-	0.00%	0.00%
d) Any other	-	-	-	0.00%	-	-	0.00%	0.00%
Sub Total (A) (2)	-	-	-	0.00%	-	-	0.00%	0.00%
TOTAL (A)	-	6,000	6,000	100.00%	6,000	6,000	100.00%	0.00%
B. Public Shareholding								
1. Institutions								
a) Mutual Funds	-	-	-	0.00%	-	-	0.00%	0.00%
b) Banks / FI	-	-	-	0.00%	-	-	0.00%	0.00%
c) Central Govt	-	-	-	0.00%	-	-	0.00%	0.00%
d) State Govt(s)	-	-	-	0.00%	-	-	0.00%	0.00%
e) Venture Capital Funds	-	-	-	0.00%	-	-	0.00%	0.00%
	-	-			-			
f) Insurance Companies	-	-	-	0.00%	-	-	0.00%	0.00%
g) FIIs	-	-	-	0.00%	-	-	0.00%	0.00%
h) Foreign Venture Capital Funds	-	-	-	0.00%	-	-	0.00%	0.00%
	-	-			-			
i) Others (specify)	-	-	-	0.00%	-	-	0.00%	0.00%
Sub-total (B)(1):-	-	-	-	0.00%	-	-	0.00%	0.00%
2. Non-Institutions								
a) Bodies Corp.	-	-						
i) Indian	-	-	-	0.00%	-	-	0.00%	0.00%
ii) Overseas	-	-	-	0.00%	-	-	0.00%	0.00%
b) Individuals	-	-			-			
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	0.00%	-	-	0.00%	0.00%
	-	-			-			
	-	-			-			
	-	-			-			
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	0.00%	-	-	0.00%	0.00%
	-	-			-			
	-	-			-			
	-	-			-			
c) Others (specify)	-	-			-			
Non Resident Indians	-	-	-	0.00%	-	-	0.00%	0.00%
Overseas Corporate Bodies	-	-	-	0.00%	-	-	0.00%	0.00%
	-	-			-			
Foreign Nationals	-	-	-	0.00%	-	-	0.00%	0.00%
Clearing Members	-	-	-	0.00%	-	-	0.00%	0.00%
Trusts	-	-	-	0.00%	-	-	0.00%	0.00%
Foreign Bodies - D R	-	-	-	0.00%	-	-	0.00%	0.00%
Sub-total (B)(2):-	-	-	-	0.00%	-	-	0.00%	0.00%
Total Public (B)	-	-	-	0.00%	-	-	0.00%	0.00%
C. Shares held by Custodian for GDRs & ADRs	-	-	-	0.00%	-		0.00%	0.00%
	-	-			-			
	-	-			-			
Grand Total (A+B+C)	-	6,000	6,000	100.00%	6,000	6,000	100.00%	0.00%

(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	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
2	**RUPAM KUMARI**	**3600**	60.00%	**3600**	60.00%		0.00%
3	**RUPESH KUMAR JHA**	**2,400**	40.00%	**2,400**	40.00%		0.00%
	TOTAL	**6,000**	100.00%	**6,000**	100.00%		0.00%

(iii) Ch

SN	Particulars	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
	NO ANY CHANGE IN SHAREHOLDING			No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the year			6,000	100.00%	6,000	100.00%
	Changes during the year			NO	0.00%	NO CHANGE	0.00%
				NO	0.00%	NO CHANGE	0.00%
	At the end of the year			NO	0.00%	NO CHANGE	0.00%
				6,000	100.00%	6,000	100.00%

(iv) Shareholding Pattern of top ten Shareholders

(O

SN	For each of the Top 10 shareholders	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
	NOT APPLICABLE			No. of shares	% of total shares	No. of shares	% of total shares
1	Name						
	At the beginning of the year				0.00%		0.00%
	Changes during the year				0.00%		0.00%
	At the end of the year				0.00%		0.00%
2	Name						
	At the beginning of the year				0.00%		0.00%
	Changes during the year				0.00%		0.00%
	At the end of the year				0.00%		0.00%

(v) Sha

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	**Name : RUPAM KUMARI**						
	At the beginning of the year	1/4/2022		2,000	33.33%	2,000	33.33%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year	3/31/2023		2,000	33.33%	2,000	33.33%
2	**Name : RUPESH KUMAR JHA**						
	At the beginning of the year	1/4/2022		2,000	33.33%	2,000	33.33%
	Changes during the year						0.00%
	At the end of the year	3/31/2023		2,000	33.33%	2,000	33.33%

V. INDEBTEDNESS

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

(Amt. Rs./Lacs)

Particul		Secured Loans excluding deposits		Unsecured Loans	Deposits		Total Indebtedness	
Indebt								
i) Princip			-	-		-		-
ii) Interest			-	-		-		-
iii) Interest			-	-		-		-
Total (i+ii+iii)			-	-		-		-
Chang								
Additio			-	-		-		-
Reduct			-	-		-		-
Net Chang			-	-		-		-
Indebt								
i) Princip			-	-		-		-
ii) Interest			-	-		-		-
iii) Interest			-	-		-		-
Total (i+ii+iii)			-	-		-		-

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Rem

Particulars of Remuneration

SN.	Name	RUPAM KUMARI	RUPESH KUMAR JHA		Total Amount
	Designation	DIRECTOR	DIRECTOR		(Rs)
	Gross salary				
1	(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				-
	Stock Option				-
2	Sweat Equity				-
3	Commission				-
4	- as % of profit				-
	- others, specify				-
	Others, please specify				-
5	Total (A)				-
	Ceiling as per the Act	-	-	-	-

B. Rem

Particulars of Remuneration

SN.		Name of Directors			Total Amount
	Independent Directors				(Rs/Lac)
1	Fee for attending board committee				
	Commission				-
	Others, please specify				-
	Total (1)	NOT APPLICABLE			-
	Other Non-Executive Directors	-		-	-
2	Fee for attending board committee				-
	Commission				-
	Others, please specify				-
	Total (2)				-
	Total (B)=(1+2)	-		-	-
	Total Managerial Remuneration	-		-	-
	Overall Ceiling as per the Act				-

C. Rem

Particulars of Remuneration					
SN.	Name	Name of Key Managerial Personnel			Total Amount
	Designation				(Rs/Lac)
	Gross salary	CEO		CS	
1	(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	NOT APPLICABLE			-
	Stock Option				-
2	Sweat Equity				-
3	Commission				-
4	- as % of profit				
	- others, specify				-
	Others, please specify				-
5	Total				-
		-		-	-

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type		Section of the Companies Act	Brief Description	Details of Penalty / Punishment / Compoundi	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY						
Penalty						
Punishment						
Compounding						
B. DIRECTORS						
Penalty		NO ANY DEFAULT, HENCE NO ANY PANELTY				
Punishment						
Compounding						
C. OTHER OFFICERS IN DEFAULT						
Penalty						
Punishment						
Compounding						

PARSHURAM CONSTRUCTION PRIVATE LIMITED

Regd. Office : **S/O SRI RAVINDRA JHA, F.NO-12,NEW ALKAPURI SUMATI APPT. G.BA, GARDANIBAGH,PATNA BR-800001 IN**

Authrised Capital	1,000,000.00
Paid Up Capital	600,000.00

Sl. No.	Name	Shares	No. Of Shares	Address
2	RUPESH KUMAR JHA	Equity Shares	2400	FLAT NO.- 102, SUMATI APPARTMENT NEW ALKAPURI PATNA 800002 BR IN
3	RUPAM KUMARI	Equity Shares	3600	FLAT NO.- 102, SUMATI APPARTMENT NEW ALKAPURI PATNA 800002 BR IN
	TOTAL		**6000**	**Equity Shares of Rs. 100 Each**

PARSHURAM CONSTRUCTION PRIVATE LIMITED

U45500BR2016PTC031871

S/O SRI RAVINDRA JHA, F.NO- 102, NEW ALKAPURI SUMITA APPT. G.BA, GARDANIBAGH PATNA BR 800001 IN

BALANCE SHEET AS ON 31ST MARCH, 2024

AMOUNT IN 000

	Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
I.	**EQUITY AND LIABILITIES**			
	1 Shareholder's Fund			
	(a) Share Capital	2	600.00	600.00
	(b) Reserve & Surplus	3	-163.11	-2.22
	2 Share Application Money Pending Allotment	4	0.00	0.00
	3 Non Current Liabilities			
	(a) Long Term Borrowings		0.00	0.00
	(b) Deferred Tax Liabilities (net)	5	0.00	0.00
	(c) Other Long Term Liabilities	6	0.00	0.00
	4 Current Liabilities			
	(a) Short Term Borrowings	7	585.64	0.00
	(b) Trade Payables:	8	0.00	0.00
	(A) Total Outstanding dues of Micro Enterprise and Small Enterprise			
	(B) Total Outstanding dues of Creditors Other than Micro Enterprise and Small Enterprise			
	(c) Other Current Liabilities	9	860.87	0.00
	(d) Short Term Provisions	10	0.00	0.00
	Total Liabilities		**1883.40**	597.78
II.	**ASSETS**			
(1)	**Non - Current Assets**			
	(a) Property, Plant & Equipment and Intangible Assets			
	(i) Property, Plant & Equipments	11	39.68	45.36
	(ii) Intangible Assets	12	0.00	0.00
	(iii) Capital Work In Progress	13	0.00	0.00
	(b) Non Current Investments	14	0.00	0.00
	(c) Deferred Tax Assets (net)			
	(d) Long Term Loans & Advances	15	0.00	0.00
(2)	**Current Assets**			
	(a) Current Investments			
	(b) Inventories	16	1291.30	0.00
	(c) Trade Receivables	17	454.42	454.42
	(d) Cash and Bank Balances	18	98.00	98.00
	(e) Short Term Loans & Advances	19	0.00	0.00
	(f) Other Current Assets	20	0.00	0.00
	Total Assets		**1883.40**	**597.78**
	Significant accounting policies and estimates	1	- 0.00	-
	The accompanying notes 1 to 37 are an integral part of the financial statement.			

As per our report of even date attached.

For DMD AND ASSOCIATES
Chartered Accountants

CA DHEERAJ JOSHI
(Partner)
M.NO.523561
UDIN:- 24523561BKEOBA4978

Director **Director**

Place:
Dated:

PARSHURAM CONSTRUCTION PRIVATE LIMITED
U45500BR2016PTC031871
S/O SRI RAVINDRA JHA, F.NO- 102, NEW ALKAPURI SUMITA APPT. G.BA, GARDANIBAGH PATNA BR 800001 IN

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

AMOUNT IN 000

	Particulars	Note No.	Year ended 31st March, 2024	Year ended 31st March, 2023
I.	Revenue from operations	21	0.00	0.00
II.	Other income	22	0.00	0.00
III.	**Total Revenue(I+II)**		**0.00**	**0.00**
IV.	**Expenses:**			
	Cost of materials consumed		0.00	0.00
	Purchase Of Stock-in-Trade		0.00	0.00
	Purchase of Traded Goods	23	1291.30	0.00
	Changes in inventories of finished goods, by-products and work in progress	24	-1291.30	0.00
	Employee benefits expense	25	120.35	0.00
	Finance costs	26	0.00	0.00
	Depreciation and amortization expense		6.41	7.28
	Other expenses	27	34.13	2.00
	Total expenses (IV)		**160.89**	**9.28**
V.	**Profit before tax (III-IV)**		**-160.89**	**-9.28**
VI.	**Tax expense :**			
	Current tax			0.00
	Deferred tax		0.00	
	Income tax relating to earlier years		0.00	0.00
			0.00	**0.00**
VII.	**Profit for the year**		**-160.89**	**-9.28**
VIII.	**Earnings per equity share (Nominal value per share Rs. /-)**			
	- Basic (Rs.)			
	- Diluted (Rs.)		-	-
	Number of shares used in computing earning per share			
	- Basic (Nos.)		-	-
	- Diluted (Nos.)		-	-
	Significant accounting policies and estimates	1		
	The accompanying notes 1 to 37 are an integral part of the financial statement.			

As per our report of even date attached.

For DMD AND ASSOCIATES
Chartered Accountants

CA DHEERAJ JOSHI
(Partner)
M.NO.523561
UDIN:- 24523561BKEOBA4978

Director **Director**

Place:

Dated:

PARSHURAM CONSTRUCTION PRIVATE LIMITED

Notes Forming part of Standalone Financial Statements

Note No : 2 **(Rs.)**

Equity Share capital AMOUNT IN 000

Particulars	**As at 31st March, 2024**		**As at 31st March, 2023**	
	No. of shares	**Amount**	**No. of shares**	**Amount**
Authorised				
Equity shares of par value ***Rs 100 /-*** each	10.00	1000.00	10.00	1000.00
			0.00	
	10.00	**1000.00**	10.00	**1000.00**
Issued, subscribed and fully paid up				
Equity shares of par value ***Rs 100 /-*** each at the beginning of the year	6.00	600.00	6.00	600.00
Changes during the year	0.00	0.00	0.00	0.00
At the end of the year	**6.00**	**600.00**	**6.00**	**600.00**

a. Reconciliation of shares outstanding at the beginning & at the end of the reporting period

AMOUNT IN 000

Particulars	**As at 31st March, 2024**		**As at 31st March, 2023**	
	No. of shares	**Amount**	**No. of shares**	**Amount**
At the beginning of the period	-	-	-	-
Issued during the period	-	-	-	-
Outstanding at the end of the period	-	-	-	-

(c) The Company has only one class of equity shares having a par value of ***Rs/-*** 100 per share. Each holder of equity shares is entitled to one vote per share. The holders of Equity Shares are entitled to receive dividends as declared from time to time. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(d) Shareholders holding more than 5 % of the equity shares in the Company :

AMOUNT IN 000

Name of shareholder	**As at 31st March, 2024**		**As at 31st March, 2023**	
	No. of shares held	**% of holding**	**No. of shares held**	**% of holding**
RUPAM KUMARI	3.60	60.00	3.60	60.00
RUPESH KUMAR JHA	2.40	40.00	2.40	40.00
	6.00	100.00	6.00	100.00

(e) Shares hold by the promoters at the end of the year

AMOUNT IN 000

Name of Promoters	**As at 31st March, 2024**		**As at 31st March, 2023**	
	No. of shares held	**% of total shares**	**No. of shares held**	**% of total shares**
RUPAM KUMARI	**3.60**	**60.00**	**3.60**	**60.00**
RUPESH KUMAR JHA	**2.40**	**40.00**	**2.40**	**40.00**
	6.00	100.00	6.00	100.00

Note No : 3 AMOUNT IN 000

Reserve & Surplus

Particulars	**As at 31st March, 2024**		**As at 31st March, 2023**	
(a) General reserve /Capital Reserve				
Balance as per last account	-		-	
Add: Transfer from Retained earnings	-	-	-	-
(b) Retained earnings				
Balance as per Last Account	-2.22		7.06	
Add : Surplus as per Statement of Profit and Loss	-160.89			
Other Comprehensive Income(net of tax)	0.00		-9.28	
Amount available for appropriation	-163.11		-2.22	
Less : Appropriations:				
Dividend on equity shares	0.00		0.00	
Tax on dividend	0.00		0.00	
Transfer to general reserve	0.00		0.00	
Balance at the end of the year		-163.11		-2.22
Total Reserve & Surplus		**-163.11**		**-2.22**

PARSHURAM CONSTRUCTION PRIVATE LIMITED

Notes Forming part of Standalone Financial Statements

Note No : 4 AMOUNT IN 000

Share Application Money Pending Allotments

Particulars	As at 31st March, 2024		As at 31st March, 2023	
Opening Balance	-		-	
Add:	-		-	
Less:	-	-	-	-
Closing Balance		-		-

Note No : 5 AMOUNT IN 000

DEFERRED TAX LIABILITY/(DEFERRED TAX ASSET)

Particulars	As at 31st March, 2024		As at 31st March, 2023	
Tax effect of items constituting deferred tax assets/(liability)	-	-	-	-
		-		-

Note No : 6 AMOUNT IN 000

Other Long Term Liabilities

Particulars	As at 31st March, 2024		As at 31st March, 2023	
Other Liabilities		-		-
		-		-

Note No : 7 AMOUNT IN 000

Short Term Borrowings

Particulars	As at 31st March, 2024		As at 31st March, 2023	
Secured / Unsecured				
(a) Loans repayable on demand:				
~ From Banks	-		-	
~From Other Parties	-	-	-	-
(b) Loans & Advances from Related Parties		-		-
(c) Deposits		-		-
(d) Current Maturities of Long Term Borrowings		-		-
(e) Other Loans & Advances (specify nature)	**585.64**	**585.64**		
		585.64		-

Note No : 8 AMOUNT IN 000

Trade Payables

Particulars	As at 31st March, 2024		As at 31st March, 2023	
TRADE PAYABLES FOR GOODS				
(a) Outstanding dues of micro enterprises and small enterprises				
(b) Outstanding dues of creditors other than micro enterprises and small enterprises	**0.00**	**0.00**	**0.00**	**0.00**
TRADE PAYABLES FOR SERVICES				
(a) Outstanding dues of micro enterprises and small enterprises	**0.00**		**0.00**	
(b) Outstanding dues of creditors other than micro enterprises and small enterprises	**0.00**	**0.00**	**0.00**	**0.00**
		0.00		**0.00**

TRADE PAYABLES AGEING SCHEDULES (Outstanding for following periods from due date of payments) **AMOUNT IN 000**

Particulars	As at 31st March, 2024		As at 31st March, 2023	
Disputed / Undisputed				
Micro & Small Enterprise				
~ Not Yet Due	-		-	
~ Less Than 1 Year				
~ 1- 2 Year	-		-	
~ 2- 3 Year	-		-	
~More Than 3 Year	-	-	-	-
Others				
~ Not Yet Due	-		-	
~ Less Than 1 Year	-		-	
~ 1- 2 Year	-		-	
~ 2- 3 Year	-		-	
~More Than 3 Year	-	-	-	-
		-		-

Note No : 9 AMOUNT IN 000

Other Current Liabilities

Particulars	As at 31st March, 2024		As at 31st March, 2023	
(a) Current Maturities Of Long Term Debts		-		-
(b) Current Maturities Of Finance Lease Obligations		-		-
(c) Interest Accrued but not due on borrowings		-		-
(d) Interest Accrued and due on borrowings		-		-
(e) Income Received in Advance		-		-
(f) Unpaid Dividends		-		-
Application money received for allotment of securities and due for refund ***(g)*** and interest accrued thereon		-		-
(h) Unpaid matured deposits and interest accrued thereon		-		-
(i) Unpaid Matured debentures and interest accrued thereon		-		-
(j) Others Payables (specify nature)		858.87	0	-
(h) Audit Fees		2.00		
		860.87		-

Note No : 10

Short Term Provisions AMOUNT IN 000

Particulars	As at 31st March, 2024		As at 31st March, 2023	
Provision for Income Tax	0.00		0.00	
		0.00		0.00
		0.00		**0.00**

Note No : 13

Capital Work In Progress			AMOUNT IN 000	
Particulars	**As at 31st March, 2024**		**As at 31st March, 2023**	
Projects Work In Progress				
- less than 6 months	-		-	
- 1 year to 2 years	-		-	
- 2 year to 3 years	-		-	
- More than 3 years	-	-	-	-
		-		-
Projects Temporarily Suspended				
- less than 6 months	-		-	
- 1 year to 2 years	-		-	
- 2 year to 3 years	-		-	
- More than 3 years	-	-	-	-
		-		-
		-		-

Note No : 14 **(Rs.)**

Non-current investments				AMOUNT IN 000	
Particulars	**Face value**	**Number of Shares/units**	**As at 31st March,2024**	**Number of shares / units**	**As at 31st March,2023**
Designated at fair value through profit or loss:					
(i) Quoted					
(a) In equity shares of Companies					
Fully paid up :		-	-	-	-
(b) In units of mutual fund		-	-	-	-
(ii) Unquoted		-	-	-	-
			-		**-**

Note No : 15

Long Term Loans & Advances			AMOUNT IN 000	
Particulars	**As at 31st March, 2024**		**As at 31st March, 2023**	
(i) Capital Advances		-		-
(ii) Security Deposits		-		-
(iii) Loans & Advances To Related Parties		-		-
(iv) Other Loans & Advances (specify nature)				
Advance to Suppliers & Others	-		-	
GST Receivables	-		-	
VAT & Other Receivables	-		-	
Prepaid Expenses	-		-	
Export incentive receivable	-		-	
		-		-
		-		-

Note No : 16

Inventories			AMOUNT IN 000	
Particulars	**As at 31st March, 2024**		**As at 31st March, 2023**	
Raw materials	-		-	
Raw materials in transit	-		-	
Stock in Trade	1,291.30		-	
Packing materials	-		-	
Work-in-progress	-		-	
Finished goods	-	1,291.30	-	-
		1,291.30		-
(At lower of cost and net realizable value, unless stated otherwise)				

PARSHURAM CONSTRUCTION PRIVATE LIMITED

Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 17

Trade Receivables			AMOUNT IN 000	
Particulars	**As at 31st March, 2024**		**As at 31st March, 2023**	
Trade Receivables Outstanding from the due date of Payment				
Undisputed Trade Receivables -considered good		0.00		0.00
Undisputed Trade Receivables -considered doubtful	454.42	454.42	454.42	454.42
Disputed Trade Receivables -considered good		0.00		0.00
Disputed Trade Receivables -considered doubtful		0.00		0.00
		454.42		454.42

AMOUNT IN 000

Trade Receivables Ageing Schedule (Outstanding for following periods from the due date of Payment)				
Particulars	**As at 31st March, 2024**		**As at 31st March, 2023**	
Disputed/Undisputed, Considered good/ doubtful				
~ Not Yet Due				
~ Less Than 6 Months			0.00	
~ 6 Months - 1 Year	454.42		454.42	
~ 1- 2 Year	0.00		0.00	
~ 2- 3 Year	0.00		0.00	
~More Than 3 Year	0.00	454.42	0.00	454.42
		454.42		454.42

Note No : 18

Cash and cash equivalents			AMOUNT IN 000	
Particulars	**As at 31st March, 2024**		**As at 31st March, 2023**	
Balances with banks	0.00		0.00	
(ICICI BANK A/c NO-33420500080)				
Cash in hand	98.00	98.00	98.00	98.00
		98.00		98.00

Note No : 19

Short Term Loans & Advances			AMOUNT IN 000	
Particulars	**As at 31st March, 2024**		**As at 31st March, 2023**	
Loans And Advances(misc. Advances)				
Others Loan and Advances		-		-
		-		-

Note No : 20

Other current assets			AMOUNT IN 000	
Particulars	**As at 31st March, 2024**		**As at 31st March, 2023**	
GST Input	-		-	
Tax Deducted At Source	0.00	0.00	0.00	0.00
		0.00		0.00

PARSHURAM CONSTRUCTION PRIVATE LIMITED

Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 11

(Rs.)

PROPERTY, PLANT AND EQUIPMENT AMOUNT IN 000

Sl. No.	Particulars	Rate Of Depreciation	GROSS BLOCK				DEPRECIATION					NET BLOCK
			As at 1st April, 2023	Additions During the year	Adjustment / Deduction during the	As at 31sth March, 2024	Upto 1st April, 2023	During the year	Adjustmented with Retained Earnings during the year	Adjustment /Deduction During the year	Upto 31st March, 2024	As at 31st March, 2024
1	Land (Free hold)		0.00	0.00	**0.00**	0.00	**0.00**	**0.00**	**0.00**	**0.00**	0.00	**0.00**
4	Plant & Equipment	15%	24.84	0.00	0.00	24.84		3.73		**0.00**	3.73	**21.11**
5	Furniture & Fixtures	10%	19.39	0.00	0.00	19.39		1.94		**0.00**	1.94	**17.45**
6	Vehicles	15%		0.00	0.00	0.00	0.00	0.00		0.00	0.00	**0.00**
7	Office Equipments	15%		0.00	0.00			0.00		**0.00**	0.00	**0.00**
8	Computer &	40%	1.87	0.00	0.00	1.87		0.75		**0.00**	0.75	**1.12**
9	Electricial Installations		0.00	0.00	0.00	0.00	0.00	0.00		**0.00**	0.00	**0.00**
	Total		**46.10**	**0.00**	**0.00**	**46.10**	**0.00**	**6.41**	**0.00**	**0.00**	**6.41**	**39.68**
	Previous Year		-	-	-	-	-	-		-	-	-

PARSHURAM CONSTRUCTION PRIVATE LIMITED

Note No : 21

Revenue From Operations		AMOUNT IN 000
Particulars	**As at 31st March, 2024**	**As at 31st March, 2023**
Sale Of Goods		-
Sale Of Services	0.00	
Other Operating Revenues		0.00
	0.00	**0.00**

Note No : 22

Other Income		AMOUNT IN 000
Particulars	**As at 31st March, 2024**	**As at 31st March, 2023**
Interest Income	-	-
Fixed Deposits With Banks	-	-
Income tax Refunds	-	-
Interest On Advances		
Dividend Income	-	-
Net Gain on Sale of Investments	-	-
Other Non- Operating Income		
Rent	-	-
Profit On Sale of Property, Plant & Equipment	-	-
Other Income	0.00	0.00
	0.00	**0.00**

Note No : 23

Purchase Of Traded Goods		AMOUNT IN 000
Particulars	**As at 31st March, 2024**	**As at 31st March, 2023**
Purchases	1,291.30	0.00
	1,291.30	**0.00**

Note No : 24

Changes in Inventory of Finished goods, Work in Porgress & Stock-in-Trade		AMOUNT IN 000
Particulars	**As at 31st March, 2024**	**As at 31st March, 2023**
(Increase)/ Decrease in Stocks	0.00	0.00
Stock at the end of the Year:	0.00	0.00
Finished Goods	1,291.30	
TOTAL(A)	1291.30	0.00
***Less** : Stock at the Beginning of the year*		
Finished Goods	-	-
TOTAL(B)	-	-
TOTAL (B-A)	**-1291.30**	**0.00**

Note No : 25

Employee Benefit expenses		AMOUNT IN 000
Particulars	**As at 31st March, 2024**	**As at 31st March, 2023**
Salaries & Wages	**120.35**	**0.00**
Director Remuneration	**0.00**	**0.00**
Contribution to Provident & Other Funds	**0.00**	**0.00**
Staff Welfare Expenses	**0.00**	
	120.35	**0.00**

Note No : 26

Finance Costs		AMOUNT IN 000
Particulars	**As at 31st March, 2024**	**As at 31st March, 2023**
Interest Expenses	-	-
Other Borrowing Costs	-	-
Bank Charges	-	-
	-	-

Note No : 27

Other Expenses		AMOUNT IN 000
Particulars	**As at 31st March, 2024**	**As at 31st March, 2023**
Payment to Auditors		
As auditor:		
Statutory Audit	**2.00**	**2.00**
For Taxation Matters		
For Company Law Matters		**0.00**
Bank Charges		
Accounting Charges		
Power & Fuel	**10.23**	**0.00**
consumption of stores		
Rent		**0.00**
a) General Expenses	**5.61**	**0.00**
b) Telephone & Internet Exps.	**1.23**	**0.00**
c) Postage & telegram		**0.00**
d) Business Promotion		**0.00**
e) Printing & Stationery	**1.23**	**0.00**
f) Travelling & Conveyance	**3.58**	**0.00**
g) Accounting Charges		**0.00**
j) Priliminary Expenses		
k) Staffwelfare Expenses		
i) Office Expenses	**10.25**	**0.00**
	0.00	**0.00**
	34.13	**2.00**