

DIRECTORS' REPORT

To,
The Members,
NARAYANSHREE BUILDCON PRIVATE LIMITED

Your directors have pleasure in presenting the Annual Report of the Company along with Audited Statement of Accounts of the Company for the year ended 31st March 2024.

1. Financial Performance

The summarized financial result of the Company is given in the table below:

<u>Particulars</u>	<u>Financial Year ended (Amount in Rs.)</u>	
	<u>31/03/2024</u>	<u>31/03/2023</u>
Total Revenue	0	0
Total Expenses	3,82,000	1,46,000
Profit/(loss) before tax	-3,82,000	-1,46,000
Current Tax	-	-
Deferred Tax	-	-
Net Profit/(Loss) After tax	-3,82,000	-1,46,000

2. Business Review/State of the company's affairs/Change in Name

During the year under review, the Company has not changed its nature of business, also, the company has not ceased to carry any continued business and not commenced any new business.

3. Dividend

To conserve the resources of the company, it is proposed not to declare any dividend on the equity shares of the company.

4. Capital Structure/ Update on Capital

The Capital Structure of your Company is given as under:

<u>Authorized Share Capital</u>	<u>Issued, Subscribed and Paid-up Share Capital</u>
10,000 Equity Shares of INR 100.00 each aggregating to INR 10,00,000	6,000 Equity Shares of INR 10.00 each aggregating to INR 6,00,000

Further, there is no change in the share capital of the Company during the FY 2023-24.

5. Directors or Key Managerial Personnel and Changes among them

The provisions of the Companies Act, 2013 (the Act), govern the composition of the Board of Directors. The Board of the Company consists of 3 Directors and there has been no change in the composition of the Board of Directors of the Company during the financial year 2023-24.

6. Formal annual evaluation by the Board of its own performance and its committees and individual directors:

As per the sub-rule 4 of Rule 8 of the Companies (Accounts) Rules, 2014, the provisions are applicable only to the listed companies and public limited companies having capital of Rupees Twenty Five Crores or more calculated at the end of the preceding financial year. Thus provisions related to formal annual evaluation by the Board of its own performance and its committees and individual directors are not applicable to the company.

7. Declaration by Independent Directors

The Company was not required to appoint ID under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2016 hence no declaration has been obtained.

8. Statement on declaration given by Independent Directors u/s 149(6) of the Companies Act, 2013,

The provisions related to Independent Directors are not applicable to the Company.

9. Company's policy on appointment and remuneration as per section 178(3) of the Companies Act, 2013

Since the company is not covered under sub-section (1) of section 178 of the Companies Act, 2013, there is no Nomination and Remuneration Committee constituted by the Board of Directors. Thus the section 178(3) is not applicable to us.

10. Details of Board Meeting

During the financial year under review, 05 (Five) meetings of Board of Directors of the Company were held. The maximum interval between any two Board Meetings did not exceed 120 (One hundred and twenty) days. The details of attendance of each Director at Board Meetings are as follows:

S.No.	Name of the Director	Board Meetings	
		No. of Meetings held	No. of Meetings attended
1.	MRINAL KISHORE	05	05
2.	KUNAL KISHORE	05	05

11. Particulars of Contracts or Arrangements with Related Parties

There were no related party transaction for the FY 2023-24. Therefore, no AOC-2 has been attached to the report. Further, Related party disclosures are given in the notes to the financial statement.

12. Web link of Annual Return, if any

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

13. Corporate Social Responsibility

The provisions related to Corporate Social Responsibility (CSR) as stipulated u/s 135 of the Companies Act, 2013 is not applicable upon the Company in the financial year 2023-24.

14. Public Deposits

During the year, the Company has not accepted any deposits from its members in terms of Section 73 of the Companies Act, 2013

15. Directors' Responsibility Statement

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- In the preparation of the annual accounts for the year ended March 31, 2023 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2023 and of the profit of the Company for the year ended on that date.
- The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- The Directors have prepared the annual accounts on a 'going concern' basis.
- The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

16. Particulars of loans, Guarantees or Investments under Section 186

During the period under review, the Company has not provided and Loans, gave any guarantees or made any investment pursuant to the provisions of Section 186 of the Companies Act, 2013.

17. Statement indicating development and implementation of a risk management policy and identification of element of risk

There exist no such risk factors or elements of risk which may threaten the existence of the Company.

18. Instances of fraud, if any reported by the Auditor pursuant to section 143 (12) of the companies Act 2013

During the year under review, the Statutory Auditors has not reported any instances of frauds committed in the Company by its Officers or Employees to the Board under section 143(12) of the Companies Act, 2013, details of which need to be mentioned in this Report.

19. Subsidiaries/Joint Venture/Associate

Your Company does not have any subsidiary/ joint venture/associate company.

20. Statutory Auditors & Auditor's Report

M/s Kumar Abhay & Co., Chartered Accountants, having Firm Registration No. 0025759C was appointed as Auditor of the Company by the Board of Directors of the Company in its meeting held on 30th Sep 2023 to hold office till the conclusion of the Next Annual General Meeting.

The report of the Auditors along with its notes & Schedules is enclosed to this report. The observations made in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

There are no such adverse remarks or qualifications made by the Auditors of the Company.

21. Cost Auditor

Pursuant to Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Amendment Rules, 2014, the cost audit records maintenance is not applicable on the Company.

22. Secretarial Auditor and Secretarial Audit Report

The Secretarial Audit is not applicable on the Company as it is not covered under the provision of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

23. Composition of Audit Committee

The Provision of Section 177 relating to Audit Committee is not applicable on the Company.

24. Stakeholder Relationship Committee

This clause is not applicable on the Company during the period covered under this report.

25. Vigil Mechanism/Whistle Blower Policy

The threshold limit provided under Section 177(9) read with Rule 7 of the Companies (Meeting of Board and its Power) Rule, 2014 is not applicable on the Company.

26. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company has in place an Anti Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the workplace (Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Internal Complaints Committee (ICC) has set up to redress complaints received regarding sexual harassment. All the employees (permanent, contractual, temporary, trainees) are covered under this policy.

27. Details of conservation of energy, technology absorption, foreign exchange earnings and outgo.

Information pursuant to section 134(3)(m) of Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 are given as below:

(a) Conservation of Energy

There was no conservation of energy during the financial year 2022-23.

(b) Technology Absorption

The company has not incurred any expenditure on Research & Development during the year.

(c) Foreign Exchange Earnings and Outgo

There were no transactions in foreign currency during the year.

28. Compliance with Secretarial Standards

The Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

29. Material changes and commitments affecting the financial position of the Company which have occurred between the end of the Financial Year and the date of the Board Report

There have been no such material changes or events which may affect the financial position of the company.

30. 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 year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

31. Transfer of unclaimed/unpaid amount to investor education and protection fund

Pursuant to provisions of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended, ('Rules'), the dividend which remains unclaimed or unpaid for a period of seven years from the date of transfer to the Unpaid Dividend Account of the Company and shares on which dividend are unclaimed or unpaid for a consecutive period of seven years or more are liable to be transferred to IEPF. This clause is not applicable upon the company.

32. Particulars of Employees

The Rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company as there is no such employee who is in receipt of remuneration not less than Rs. 1,02,00,000/- p.a. if employed throughout the financial year and not less than Rs. 8,50,000/- p.m., if employed for a part of financial year.

33. Details of Application/Any Proceeding Pending Under the Insolvency and Bankruptcy Code, 2016

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year.

34. Details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the banks or financial institutions along with the reasons thereof

As Company has not done any one-time settlement during the year under review hence no disclosure is required.

35. Acknowledgement

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

For and on behalf of the Board of Directors
NARAYANSHREE BUILDCON PRIVATE LIMITED
For NARAYANSHREE BUILDCON PVT. LTD.

Mrinal Kishore

Managing Director
MRINAL KISHORE
(Director)
DIN: 02034620

KUNAL KISHORE
(Director)
DIN: 02041146

Place: Muzaffarpur

Date: 30-09-2024

KUMAR ABHAY & CO. CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To
The Members of NARAYANSHREE BUILDCON PRIVATE LIMITED
Report on the audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **NARAYANSHREE BUILDCON PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, and the Statement of Profit and Loss for the year ended on that date, 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 ("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/Loss, changes in equity and its cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

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

- The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure(s) to Board's 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 financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.



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- If based on the work we have performed, we conclude that is a material misstatement of this other information, we are required to report this fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors are 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, changes in equity 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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



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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.

Materiality is the magnitude of misstatements in the 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

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the



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CHARTERED ACCOUNTANTS
Companies Act, 2013, Companies (Auditor's Report) Order, 2020 is Not applicable.

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 the Cash Flows Statement 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 the written representations received from the directors as on March 31, 2024 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) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide MCA notification no. G.S.R. 583(E) dated June 13, 2017; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended we report that section 197 is not applicable on private company. Hence reporting as per section 197(16) is not required.
- (h) 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 for which there were any material foreseeable losses; and
 - 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 the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether



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recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

- b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (a) and (b) contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

For Kumar Abhay & Co..
Chartered Accountants
(Firm Registration No.: 025759C)

Sd/-
Abhay Kumar
Proprietor
(Membership No.: 541717)
Place: Muzaffarpur
Date : 30-09-2024
UDIN: 24541717BKCTIV9183



Balance Sheet as at 31.03.2024

Particulars		(Annual Report)	
	Note No.	For the Period ended on 31 March 2024 (INR in Thousands)	For the year ended on 31 Mar 2023 (INR in Thousands)
EQUITY AND LIABILITIES			
Shareholders' funds			
Share Capital	2	600	600
Reserves and surplus	3	-1,162	-780
Money received against share warrants		-	-
Sub total (a)		-562	-180
Share application money pending allotment (b)			
Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (net)		-	-
Other long-term liabilities		-	-
Long-term provisions		-	-
Sub total (c)		-	-
Current liabilities			
Short-term borrowing		-	-
Trade payables		-	-
(A) total outstanding dues of micro enterprises and small enterprises; and	4	2,699	5,391
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	5	18,342	15,250
Other current liabilities	6	9	9
Short-term provisions			
Sub total (d)		21,050	20,650
Total [(a) +(b) +(c) +(d)]		20,488	20,470
ASSETS			
Non-current assets			
Property, plant and equipment and intangible assets	7	32	36
Property, plant and equipment		-	-
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other Non-current assets		-	-
Sub total (a)		32	36
Current assets			
Current investments	8	19,617	19,617
Inventories		-	-
Trade receivables	9	39	17
Cash and cash equivalents	10	800	800
Short-term loans and advances		-	-
Other current assets		-	-
Sub total (b)		20,456	20,434
Total [(a) +(b)]		20,488	20,470

Significant Accounting Policies and Notes to Accounts

The schedule referred to above form an integral part of the Balance Sheet.
As per our separate report of even date attached.

Abhay Kumar
Membership Number: 541717
Kumar Abhay & Co.
Chartered Accountants
Firm Registration Number: 025759C
UDIN: 24541717BKCTI 09183
Place: Muzaffarpur
Date:



For NARAYANSHREE BUILDCON PVT. LTD. For and on behalf of
Narayanshree Buildcon Private Limited

Mrinal Kishore
Managing Director
(MRINAL KISHORE)
DIN: 02034620
(Director)

(KUNAL KISHORE)
DIN: 02041146
(Director)

Narayanshree Buildcon Private Limited
CIN : U45203BR2008PTC013592
34CC,P.C.COLONY KANKARBAGH , PATNA, Bihar, India - 800020
31-03-2024

(Annual Report)

Profit & Loss Statement for the period ending 31.03.2024

	Particulars	Note No.	For the Period ended on 31 March 2024	For the year ended on 31 Mar 2023
			(INR in Thousands)	(INR in Thousands)
A	CONTINUING OPERATIONS			
1	Revenue from operations (gross)		-	-
	Add: Foreign Exchange Fluctuation Gain / (Loss)		-	-
	Revenue from operations (net)		-	-
2	Other Income		-	-
3	Total Income (1 + 2)		-	-
4	Expenses			
(a)	Cost of materials consumed		-	-
(b)	Changes in inventories of finished goods, work-in-progress, Stock in trade		-	-
(c)	Employee benefits expense	11	363	118
(d)	Finance cost	7	4	4
(e)	Depreciation and amortization cost	12	15	24
(f)	Other Expenses			
	Total Expenditure		382	146
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		-382	-146
6	Exception items		-	-
7	Profit / (Loss) before extraordinary items and tax (5 + 6)		-382	-146
8	Extraordinary items		-	-
9	Profit / (Loss) before tax (7 + 8)		-382	-146
10	Tax expense:			
(a)	Tax Expenses		-	-
(b)	Deferred tax		-	-
(c)	MAT Credit Utilised / (Created)		-	-
	Total Tax Expenses		-382	-146
	Profit / Loss from Continuing Operations (9 + 10)		-	-
B	DISCONTINUING OPERATIONS			
12	Profit / (Loss) from discontinuing operations (before tax)		-	-
13	Profit / (Loss) from discontinuing operations		-	-
	Profit / Loss from Discontinuing Operations after Tax		-382	-146
14	Profit / (Loss) for the year (11 + 13)		-	-
15	Earning per equity share		-	-
(a)	Basic		-	-
(b)	Diluted		-	-

Significant Accounting Policies and Notes to Accounts:

The schedule referred to above form an integral part of the Profit & Loss Account.
As per our separate report of even date attached.

Abhay Kumar
Membership Number: 541717
Kumar Abhay & Co.

Chartered Accountants
Firm Registration Number: 025759C
UDIN : 24541717BKCTIV9183
Place: Muzaffarpur
Date:



For and on behalf of
NARAYANSHREE BUILDCON PVT. LTD.
Narayanshree Buildcon Private Limited

Mrinal Kishore
Managing Director
(MRINAL KISHORE)
DIN:02034620
(Director)

(KUNAL KISHORE)
DIN:02041146
(Director)

(Annual Report)

Narayanshree Buildcon Private Limited				
Particulars	As on 31 March 2024		As on 31 Mar 2023	
	Number of shares	Amount (in INR)	Number of shares	Amount (in INR)
Share Capital				
Authorized Shares Capital	10,000	10,00,000	10,000	10,00,000
Issued, Subscribed and Paid up Share Capital	10,000	10,00,000	10,000	10,00,000
6,000 equity shares of INR 100 each	6,000	600	6,000	600
6,000 equity share of INR 100 each, fully paid up	6,000	600	6,000	600

Note 2.1: Reconciliation of number of shares outstanding is set out below:

Particulars	As on 31 March 2024		As on 31 Mar 2023	
	Number of shares	Amount (in INR)	Number of shares	Amount (in INR)
Equity shares at the beginning of the year	6,000	600	6,000	600
Add: Shares issued during the current financial year	-	-	-	-
Equity shares at the end of the year	6,000	600	6,000	600

Note 2.2 Shares in the Company held by shareholder holding more than 5% shares

Name of Share Holder	As on 31 March 2024		As on 31 Mar 2023	
	Number of shares	%	Number of shares	%
MRINAL KISHORE	2,000	33%	2,000	33%
KUNAL KISHORE	2,000	33%	2,000	33%
RAHUL KISHORE	2,000	33%	2,000	33%
Total	6,000	100%	6,000	100%

Note 2.3: Shares held by promoters at the end of the year

Promoter Name	Shares held by promoters at the end of the year 31st March 2024			Shares held by promoters at the end of the year 31st March 2023		
	No. of Shares	% of total shares	% Change during the year	No. of Shares	% of total shares	% Change during the year
MRINAL KISHORE	2,000	33%		2,000	33%	-
KUNAL KISHORE	2,000	33%		2,000	33%	-
RAHUL KISHORE	2,000	33%		2,000	33%	-
Total	6,000	100%	-	6,000	99%	-

Note 2.4: Terms/ rights attached to equity shares
The company has only one class of Equity Shares having a par value of ₹ 100 per Share. Each holder of Equity Share is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Note 2.5: There is no fresh issue or buyback of shares outstanding at the beginning and at the end of the year.

Note 2.6: There is no change in the number of shares outstanding at the beginning and at the end of the year.

Note 2.7: There is no change in the pattern of shareholding during the year. It is same as the last year.



For NARAYANSHREE BUILDCON PVT. LTD.

Mrinal Kishore
Managing Director

(Annual Report)		
(INR in Thousands)		
Note 3: Reserves and Surplus		
Particulars	For the year ended on 31 March 2024	For the year ended on 31 Mar 2023
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	-780	-634.35
Add: Profit / (Loss) for the year	-382	-146
Total	-1,162	-780

(Annual Report)		
(INR in Thousands)		
Note 4: Trade Payables		
Particulars	For the year ended on 31 March 2024	For the year ended on 31 Mar 2023
Total outstanding dues of micro enterprises and small enterprises	2,699	5,391
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Total	2,699	5,391

*Trade Payables are payables in respect of the amount due on account of goods purchased or services received in the normal course of business.

**Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2023, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Note 4.1 Trade Payables ageing schedule: As at 31st March 2024					
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	2,699	-	-	-	2,699
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Note 4.1: Trade Payables ageing schedule: As at 31st March 2023					
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-



For NARAYANSHREE BUILDCON PVT. LTD.
Hrinal Kishore
Managing Director

Narayanshree Buildcon Private Limited			(Annual Report)
Note 5: Other Current Liabilities			(INR in Thousands)
Particulars	For the year ended on 31 March 2024	For the year ended on 31 Mar 2023	
<u>Other Current Liabilities:</u>			
Interest Free loan(S P Singh)	2,401	2,401	
Unsecured loan other	400	400	
Loan from Director	2,017	2,017	
From Bank CC	5,600	2,508	
Deposit (Advance from Customers)	7,924	7,942	
Total	18,342	15,250	

Narayanshree Buildcon Private Limited			(Annual Report)
Note 6: Short-term provisions			(INR in Thousands)
Particulars	For the year ended on 31 March 2024	For the year ended on 31 Mar 2023	
<u>Short term provision:</u>			
Filling Fee	3	3	
Audit fees payable	6	6	
Total	9	9	



For NARAYANSHREE BUILDCON PVT. LTD.
Minal Kishore
Managing Director

Narayanshree Buildcon Private Limited		(Annual Report)
Note 7: Fixed Assets		(INR in Thousands)
Particulars	For the year ended on 31 March 2024	For the year ended on 31 Mar 2023
<u>Fixed Assets:</u>		
Property plant and equipment	36	40
Less: Depreciation	4	4
	-	-
Total	32	36

Narayanshree Buildcon Private Limited		(Annual Report)
Note 8: Inventories		(INR in Thousands)
Particulars	For the year ended on 31 March 2024	For the year ended on 31 Mar 2023
<u>Inventories-</u>		
Finished goods	19,617	-
Semi finished goods	-	-
Raw material	-	-
Stores & packing	-	-
Total	19,617	-

*Valued at lower of cost and net realizable value

Narayanshree Buildcon Private Limited		(Annual Report)
Note 9: Cash and cash equivalents		(INR in Thousands)
Particulars	For the year ended on 31 March 2024	For the year ended on 31 Mar 2023
<u>a) Cash and cash equivalents:</u>		
Cash in Hand	-	2
<u>b) Bank Balance</u>		
Balances with banks-IDFC First Bank	39	15
Total	39	17

Narayanshree Buildcon Private Limited		(Annual Report)
NOTE 10 : Short term loan and advances		
Particulars	For the year ended on 31 March 2024	For the year ended on 31 Mar 2023
<u>Short-term loans and advances:</u>		
Aswini Kumari	101	101
Geeta Kumari	699	699
Total	800	800



For NARAYANSHREE BUILDCON PVT. LTD.

Minal Kishore
Managing Director

Narayanshree Buildcon Private Limited			(Annual Report)
Note 12: Finance cost			(INR in Thousands)
Particulars	For the year ended on 31 March 2024	For the year ended on 31 Mar 2023	
<u>Finance Cost:</u>			
Bank Charges	9	10	
Interest On CC	354	108	
	-	-	
Total	363	118	

Narayanshree Buildcon Private Limited			(Annual Report)
Note 13: Other Expenses			(INR in Thousands)
Particulars	For the year ended on 31 March 2024	For the year ended on 31 Mar 2023	
<u>Other Expenses:</u>			
Audit fee	6	6	
ROC filing fee	3	3	
Consultancy	2	5	
Other Expenses:	3	9	
Telephone	1	1	
	-	-	
Total	15	24	

Narayanshree Buildcon Private Limited			(Annual Report)
Note 14: Earning per share			
Particulars	For the year ended on 31 March 2024	For the year ended on 31 Mar 2023	
Net profit after tax	-	-	
Weighted average number of equity shares	-	-	
Weighted average number of dilutive equity shares	-	-	
Basic (in ₹)	-	-	
Diluted (in ₹)	-	-	
Face value of equity share (in ₹)	-	-	



For NARAYANSHREE BUILDCON PVT. LTD.
Minal Kishore
Managing Director

Note 15: Other statutory information

- (i) The title deeds of all the immovable properties, (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) disclosed in the financial statements included in property, plant and equipment and capital work-in progress are held in the name of the Company as at the balance sheet date.
- (ii) Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013.) either severally or jointly with any other person, if any disclosed under the related parties transactions in the financial statement
- (iii) The Company has not held any benami property and no proceedings have been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (iv) The Company has not borrowings from banks or financial institutions on the basis of security of current assets
- (v) The Company is not declared wilful defaulter by and bank or financials institution or lender during the year.
- (vi) The Company has not had any transactions with struck off companies under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.
- (vii) The Company does not have any charges or satisfaction which are yet to be registered with ROC beyond the statutory period.
- (viii) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- (ix) The Company does not have any schemes and arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013
- (x) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (a) 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
- (b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries
- The Company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (xi) The Company does not have any transaction which had not been recorded in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provision of the Income Tax Act, 1961)
- (xii) The Company has not traded or invested in Crypto currency or Virtual Currency during year ended 31 March, 2023.
- (xiii) Other Particulars referred pursuant to provisions of the schedule III of the companies Act, 2013 are either NIL or Not applicable

Note 16: Previous year's figures have been regrouped/ reclassified wherever necessary to correspond with the current year's classification/ disclosure.

As per our report on even date attached

Abhay Kumar

Membership Number: 541717

Kumar Abhay & Co.

Chartered Accountants

Firm Registration Number: 025759C

UDIN :

Place: Muzaffarpur

Date:



For NARAYANSHREE BUILDCON PVT. LTD.

For and on behalf of
Narayanshree Buildcon Private Limited

Mrinal Kishore

Managing Director

(MRINAL KISHORE)

DIN: 02034620

(Director)

(KUNAL KISHORE)

DIN: 02041146

(Director)