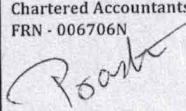


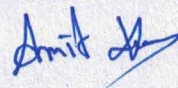
MANJUSUDHA DEVCON PRIVATE LIMITED

CIN: U45309BR2021PTC053903

Regd. Office: S/O RIKHESHWAR SAH, ADARSH COLONY BHOOTH NATH ROAD, AGAMKUAN, BAHADURPUR PATNA PATNA
Profit & Loss Statement for year ended on 31st March, 2022

	Particulars	Note No.	For the Year ended 31st March 2022	For the Year ended 31st March 2021
I.	Revenue from Operations	21	-	-
II.	Other Incomes	22	-	-
III.	Total Income(I + II)		-	-
IV.	Expenses:			
	(a) Cost of Materials Consumed	23	-	-
	(b) Purchases of Stock-in-Trade		-	-
	(c) Changes in inventories of finished goods, Work-in-Progress and Stock-in-Trade		-	-
	(d) Employee Benefit Expenses	24	-	-
	(e) Finance costs	25	-	-
	(f) Depreciation and Amortization Expense		-	-
	(g) Other Expenses	26	14,083.05	-
	Total Expenses		14,083.05	-
V.	Profit before Exceptional and Extraordinary Items and Tax (III - IV)		(14,083.05)	-
VI.	Exceptional Items		-	-
VII.	Profit before Extraordinary Items and Tax (V - VI)		(14,083.05)	-
VIII.	Extra Ordinary Items		-	-
IX.	Profit before Tax (VII - VIII)		(14,083.05)	-
X.	Tax Expense:			
	(1) Current tax		-	-
	(2) Deferred Tax		-	-
XI.	Profit/ (Loss) for the period from Continuing Operations (VII - VIII)		(14,083.05)	-
XII.	Profit/Loss from Discontinuing Operations		-	-
XIII.	Tax Expense of Discontinuing Operations		-	-
XIV.	Profit/ (Loss) from Discontinuing Operations (after Tax) (XII - XIII)		-	-
XV.	Profit/ (Loss) for the Period (XI + XIV)		(14,083.05)	-
XVI.	Earnings Per Equity Share			
	(1) Basic		(1.41)	-
	(2) Diluted		(1.41)	-
See accompanying notes to the financial statements				
As per our report of even date attached			For and on behalf of the Board	
For GUPTA SACHDEVA & CO Chartered Accountants FRN - 006706N				
 PRASHANT KUMAR Partner MRN - 537750 UDIN- 22537750BCYDDC3678			CHANDANI KUMARI DIRECTOR DIN: 08277888	
			AMIT KUMAR DIRECTOR DIN : 09309950 Date : 14/09/2022 Place: Patna	

FOR MANJUSUDHA DEVCON PVT. LTD.



DIRECTOR

MANJUSUDHA DEVCON PRIVATE LIMITED
Annexures to the Profit & Loss Statement

Particulars	For the Year ended 31st March 2022	For the Year ended 31st March 2021
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NOTE # 21

Revenue From Operations

Sale of Products	-	-
Sale of Services	-	-
Other Operating Revenues	-	-
TOTAL	-	-

NOTE # 22

Other Incomes

Interest Income	-	-
Dividend Income	-	-
Net Gain/ (Loss) on sale of Investments	-	-
Other non-operating income	-	-
TOTAL	-	-

NOTE # 23

Cost of Material Consumed

Purchases:		
(a) Raw Materials	-	-
(b) Packing Materials	-	-
(b) Finished Goods	-	-
TOTAL	-	-

NOTE # 24

Employee Benefit Expenses

Salary & Wages	-	-
Staff Welfare Expenses	-	-
Contribution to PF and Other Funds	-	-
Expense on ESOP/ESPP	-	-
TOTAL	-	-

NOTE # 25

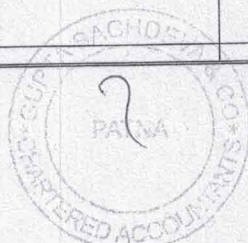
Finance Costs

Interest Expense	-	-
Other Borrowing Costs	-	-
Applicable Net (Gain)/ Loss on Foreign	-	-
Currency Borrowings	-	-
TOTAL	-	-

NOTE # 26

Other Expenses

Rent, Rates & Taxes	-	-
Uniform Expenses	-	-
Freight & Cartage (Inward)	-	-
Power and Fuel	1,500.00	-
Filling Fees	-	-
Printing & Stationery	-	-
Freight & Cartage (Outward)	-	-
Domain Purchase	-	-
Repair & Maintenance	-	-
Hire Vehicles	-	-
Staffs' Training	3,432.00	-
Office Expense	-	-
License expenses	-	-
Legal charges	-	-
Postage & Telephone	-	-
Director's Remuneration	-	-
Commission Expenses	-	-
Accounting Expenses	-	-
Electricity Charges	-	-
Professional Fee	-	-
Commission Expenses	-	-
Advertisement & Publicity	-	-
Marketing & Service charge	-	-
Travelling & Conveyance	-	-
Other Expenses	-	-
Internet Charge	151.05	-
Bank & Other Charges	-	-
Auditors' Remuneration	5,000.00	-
Miscellaneous Expenses Written Off	4,000.00	-
Loss on sale of Fixed Assets	-	-
Forex (Gain)/ Loss on Restatement of Items other than Foreign Currency Borrowings	-	-
TOTAL	14,083.05	-



FOR MANJUSUDHA DEVCON PVT. LTD.

Amrit Kumar

DIRECTOR

MANJUSUDHA DEVCON PRIVATE LIMITED
CIN: U45309BR2021PTC053903

23 Payment to Auditor

S.No.	Particulars	31st March' 2022	31st March' 2021
1	Audit Fee	5,000	-
2	Goods and services tax	Nil	Nil
3	Tax matters	Nil	Nil

24 Related Party Disclosure:

A Name of related parties and description of relationship:

In accordance with the requirements of Accounting Standard (AS)-18 on Related Party Disclosures, the names of the related parties where control exists and/ or with whom transactions have taken place during the year and description of relationships are:

- 1 Entities over KMP and person mentioned in point 3 have significant interest and exercise control over them.
- 2 Individuals owning, directly or indirectly, an interest in the voting power of the reporting enterprise that gives them control or significant influence over the enterprise, and relatives of any such individual
 - i) CHANDANI KUMARI
 - ii) AMIT KUMAR
- 3 Key Management Personnel and their relatives
 - i) CHANDANI KUMARI
 - ii) AMIT KUMAR

- 4 Transactions undertaken/ balances outstanding with related parties
Transaction during the year with related parties:

(a)

S No.	Transactions during the period:	year ended March 31, 2022	year ended March 31, 2022
(i)		1,949,900	Nil
(ii)		Nil	Nil
(iii)		Nil	Nil
(iv)		Nil	Nil

(b)

S No.	Outstanding balance at the end of year	year ended March 31, 2022	year ended March 31, 2022
(i)	0	1,949,900	Nil
(ii)		Nil	Nil

(a) Key Management personnel

S No.	Transactions during the period:	Nature of Transaction	year ended March 31, 2022	year ended March 31, 2022
(i)			NIL	NIL
(ii)			NIL	NIL

25 Corporate Social Responsibility

The provision of section 135 of the Companies Act, 2013 related to corporate social responsibility (CSR) are not applicable on the Company.

26 Disclosure required under Section 186(4) of the Companies Act 2013

For details of loans, advances and guarantees given and securities provided to related parties refer note 24.

27 Disclosure of ratios

S No.	Particulars	Numerator Denominator	Amounts As at 31 March 22	Ratios As at 31 March 22	Amounts As at 31 March 21	Ratios As at 31 March 21
1	Current ratio	Current assets Current liabilities	2,040,817 1,954,900	1.04	- -	#DIV/0!
2	Debt equity ratio	Total debt Shareholders' equity	- -	0.00	- -	0.00
3	Debt service coverage ratio	Earnings available for Debt service	- -	0.00	- -	0.00



FOR MANJUSUDHA DEVCON PVT. LTD.

Amit Kumar

DIRECTOR

4	Return on equity	Net profit after tax	(14,083)	(0.14)	-	#DIV/0!
		Average shareholders'	100,000		-	
5	Inventory turnover ratio	Cost of goods sold	-	#DIV/0!	-	0.00
		Average inventory	-		-	
6	Trade receivables turnover ratio	Net credit sales	-	#DIV/0!	-	#DIV/0!
		Average accounts	-		-	
7	Trade payables turnover ratio	Net credit purchases	-	0.00	-	#DIV/0!
		Average trade payables	-		-	
8	Net capital turnover ratio	Net sales	-	0.00	-	#DIV/0!
		Working capital	85,917		-	

S No.	Particulars	Numerator	Amounts	Ratios	Amounts	Ratios
		Denominator	As at	As at	As at	As at
9	Net profit ratio	Net profit (after tax)	(14,083)	#DIV/0!	-	0.00
		Net sales	-		-	
10	Return on capital employed	Earning before interest	(14,083)	#DIV/0!	-	#DIV/0!
		Capital employed	-		-	
11	Return on investment	Income generated from	-	0.00	-	0.00
		Average of investments	-		-	

28 Relationship with struck off Companies

During the year, the Company has not entered into any transaction with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.

29 No proceeding has been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (us of 1988) an rules made thereunder.

30 The Company has not been declared a wilful defaulter by any bank or financial institution or other lender.

31 The Company has not traded or invested in Crypto currency or virtual currency during the financial year.

32 Remuneration to the Directors:

Profit/Loss Account includes Remuneration paid to Directors amount to Rs Nil/- (Previous Year Rs. Nil/-)

33 The company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company"

34 In the opinion of the Management all the current assets, Loans & Advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet and provision for all known liabilities, if any, has been made.

35 Based on the information available, there are no overdue to micro & small enterprises as defined under the definition of Micro, Small, Medium Enterprises Development Act, 2006.

36 There was no employee employed during the year who was in receipt of salary in excess of limits specified pursuant the section 97(12) of the Companies Act, 2013 read with rule 5(2) and 5(3) of the companies (Appointment & Remuneration of the Managerial Personnel) Rules, 2014.

37

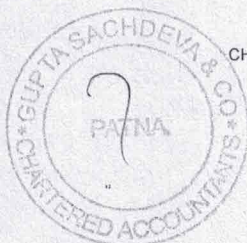
E-Credit Ledger and E-Liability Ledger as per GST Act are subject to reconciliation and any discrepancy will be taken care off in the annual return.

38 Previous year's figures have been regrouped / reclassified wherever necessary to conform to current

For and on behalf of the Board

As per our report of even date attached

For GUPTA SACHDEVA & CO
Chartered Accountants
FRN - 006706N



CHANDANI KUMARI
DIRECTOR
DIN: 08277888

AMIT KUMAR
Director
DIN : 09309950

Date : 14/09/2022
Place: Patna

PRASHANT KUMAR
Partner
MRN - 537750
UDIN- 22537750BCYDDC3678

FOR MANJUSUDHA DEVCON PVT. LTD.

(Signature)

DIRECTOR

MANJUSUDHA DEVCON PRIVATE LIMITED

CIN: U45309BR2021PTC053903

Regd. Office: S/O RIKHESHWAR SAH, ADARSH COLONY BHOOOTH NATH ROAD, AGAMKUAN, BAHADURPUR PATNA
PATNA Patna BR 800026 IN

Notes forming part of the financial statements

(For the FY 2021-22)

Significant Accounting Policies:

1 Corporate Information

MANJUSUDHA DEVCON PRIVATE LIMITED was incorporated in the year 2021 in India. The company deals with Construction activities.

2

a. Basic of Accounting and preparation of financial statements:

The financial statements have been prepared under the historical cost convention in accordance with the applicable accounting standards and the provisions of the Companies Act, 2013 adopted consistently by the company. All income and expenditure having a material bearing on the financial statements is recognized on accrual basis except otherwise stated.

b. Use of estimates

The financial statements have been prepared under the historical cost convention in accordance with the applicable accounting standards and the provisions of the Companies Act, 2013 adopted consistently by the company. All income and expenditure having a material bearing on the financial statement is recognized on accrual basis except otherwise stated.

The Company has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of these standalone financial statements including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company has, at the date of approval of these financial statements, used internal and external sources of information including credit reports and related information and economic forecasts and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at the date of approval of these standalone financial statements.

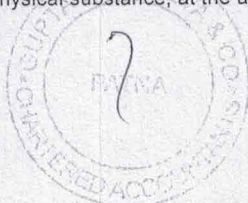
c. Property, Plant and Equipment and Intangible Assets:

Fixed Assets are shown at the cost of acquisition less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any attributable costs of bringing the assets to its working condition for its intended use.

When an asset is scrapped or otherwise disposed-off, the cost and related depreciation are removed from the books of account and resultant profit (including capital profit) or loss, if any is reflected in the profit and loss account.

Borrowing cost directly attributable and/or funds borrowed generally and used for the purpose of acquisition/construction of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalized, at its capitalization rate to expenditure on that asset, for the period, until all activities necessary to prepare qualifying assets for its intended use are complete.

Expenditure incurred on acquisition of Intangible Items is accounted for as Intangible Assets, being identifiable non-monetary assets without physical substance, at the acquisition cost, in accordance with AS 26 on Intangible Assets.



FOR MANJUSUDHA DEVCON PVT. LTD.

DIRECTOR

i. **Contingent Liabilities:**

A Contingent Liability is a possible obligation that arises from the past events whose existence will be confirmed by the occurrence or non- occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation.

j. **Taxation:**

1 **Income Tax**

Current tax is the amount of the of tax payable on the taxable income for the year determined in accordance with the provisions of the income tax Act, 1961.

2 **Deferred Tax**

Deferred tax is recognized on timing difference; being difference between the taxable incomes and accounting income that originate in one period and are capable of reversal one more subsequent period. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets relating to timing differences are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such Deferred tax assets can be realized,

k. **Impairment of assets**

There is no impairment of assets.

As per our Report of even date attached

For GUPTA SACHDEVA & CO
Chartered Accountants
FRN - 006706N

For and on behalf of the board of directors

PRASHANT KUMAR
Partner
MRN - 537750
UDIN- 22537750BCYDDC3678



CHANDANI KUMARI
DIRECTOR
DIN: 08277888

AMIT KUMAR
DIRECTOR
DIN : 09309950

Date : 14/09/2022
Place: Patna

FOR MANJUSUDHA DEVCON PVT. LTD.

DIRECTOR