

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

Balance Sheet as at 31st March, 2022

Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds	1	100,000.00	-
(a) Share Capital	2	(14,083.05)	-
(b) Reserves and Surplus		-	-
(c) Money received against Share Warrants		-	-
(2) Share Application Money pending allotment		-	-
(3) Non-Current Liabilities	3	-	-
(a) Long-Term Borrowings		-	-
(b) Deferred Tax Liabilities (Net)	4	-	-
(c) Other Long Term Liabilities	5	-	-
(d) Long-Term Provisions		-	-
(4) Current Liabilities	6	1,949,900.00	-
(a) Short-Term Borrowings	7	-	-
(b) Trade Payables		-	-
- Total outstanding dues of micro and small enterprises		-	-
- Total outstanding dues of creditor other than micro and small enterprises	8	5,000.00	-
(c) Other Current Liabilities	9	-	-
(d) Short-Term Provisions		-	-
TOTAL		2,040,817.00	-
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipments and Intangible assets	10	-	-
(i) Property, Plant and Equipment	11	-	-
(ii) Intangible Assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-Current Investments	12	-	-
(c) Deferred Tax Assets (Net)	13	-	-
(d) Long-Term Loans and Advances	14	-	-
(e) Other Non-Current Assets		-	-
(2) Current Assets	15	-	-
(a) Current Investments	16	-	-
(b) Inventories	17	-	-
(c) Trade Receivables	18	532,816.95	-
(d) Cash and Cash Equivalents	19	1,500,000.00	-
(e) Short-Term Loans and Advances	20	8,000.00	-
(f) Other Current Assets		-	-
TOTAL		2,040,817.00	-

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.

Amit Kumar

DIRECTOR

MANJUSUDHA DEVCON PRIVATE LIMITED
Annexures to the Balance Sheet

Particulars	As at 31st March, 2022	As at 31st March, 2021
NOTE # 1		
Share Capital		
A. Authorised Capital		
50000 Equity Shares of Rs. 10/- each	500,000.00	-
	500,000.00	-
B. Issued, Subscribed and Paid up		
10000 Equity Shares of Rs. 10/- each	100,000.00	-
	100,000.00	-

C. Statement of Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period:

Particulars	31.03.2022		31.03.2021	
	No. Of Shares	Face Value	No. Of Shares	Face Value
Shares outstanding at the beginning of the period	10,000.00	100,000.00	-	-
Add: Issued during the year:	-	-	-	-
	10,000.00	100,000.00	-	-
Less: Bought Back During the year	-	-	-	-
	10,000.00	100,000.00	-	-

D. Rights, preferences and Restrictions attached to Equity Shares

The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity share is entitled to one vote per share.
The company declares and pays dividends in Indian rupees.

E. Details of Shares held by each shareholder holding more than 5% shares:-

PARTICULARS	31st March' 2022		31st March' 2021	
	Number	% in holding	Number	% in holding
1. CHANDANI KUMARI	4,000.00	40%	-	0%
2. AMIT KUMAR	3,000.00	30%	-	0%
3. ANUPRIYA KUMARI	3,000.00	30%	-	0%
Total	10,000.00	100%	-	0%

F. List of promoter's shareholding in the company

Promoter Name	Shares held by promoters at the end of the period		% change during the period	
	No. of shares	% of total shares		
1. CHANDANI KUMARI	4,000.00	40.0%		
2. AMIT KUMAR	3,000.00	30.0%		
3. ANUPRIYA KUMARI	3,000.00	30.0%		
Total	10,000.00	100%		

NOTE # 2

NOTE # 2

Reserves and Surplus

(a) Capital Reserve

As per last Balance Sheet

Addition during the year

TOTAL

(b) Securities Premium

As per last Balance Sheet

Addition during the year

TOTAL

(c) Surplus i.e. Balance in the Statement of Profit & Loss

As per last Balance Sheet

Addition during the year

Allocations & Appropriations

Transfer to Reserves

TOTAL

TOTAL

NOTE # 3

Long-Term Borrowings

Bonds/ Debentures

Term Loans

- From Banks

- From Others

Deferred Payment Liabilities

Deposits

Loans and advances from Related Parties

Long-Term maturities of Finance Lease Obligations

Other Loans and Advances (specify nature)

TOTAL

NOTE # 4

Other Long-Term Liabilities

Trade Payables

Others

TOTAL

NOTE # 5

Long-Term Provisions

Provision for Employee Benefits

Others (specify nature)

TOTAL



FOR MANJUSUDHA DEVCON PVT. LTD.

Amit Kumar

DIRECTOR

NOTE # 6**Short-Term Borrowings**

Loans Repayable On Demand		
- From Banks	-	-
- From Others	-	-
Loans and advances from Related Parties	1,949,900.00	-
Deposits	-	-
Other Loans and Advances (specify nature)	-	-
- Cash Credit Facilities	-	-
- Working Capital Loans	-	-
Total	1,949,900.00	-

NOTE # 7**Trade Payables**

	Amount in Rs.	
	As at 31.03.2022	As at 31.03.2021
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-

Particulars	Trade Payable ageing schedule (Amount in Rs.)				
	Outstanding for following periods from due date of payment				
	6months- 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues-MSME	-	-	-	-	-
(iv) Disputed dues-Others	-	-	-	-	-

NOTE # 8**Other Current Liabilities**

Current maturities of Finance Lease Obligations	-	-
Advance from supplier	-	-
Interest Accrued but not Due on Borrowings	-	-
Interest Accrued and Due on Borrowings	-	-
Income Received in Advance	-	-
Unpaid Dividends	-	-
Application Money received for allotment of securities and due for refund and interest accrued thereon	-	-
Unpaid Matured Deposits and interest accrued thereon	-	-
Unpaid Matured Debentures and interest accrued thereon	-	-
Expenses Payables	-	-
Auditors Remuneration	5,000.00	-
TOTAL	5,000.00	-

NOTE # 9**Short-Term Provisions**

Provision for Employee Benefits	-	-
Others (Income Tax)	-	-
TOTAL	-	-

NOTE # 12**Non-Current Investments**

Investment Property	-	-
Investments in Equity Instruments	-	-
Investments in Preference Shares	-	-
Investments in Government or Trust Securities	-	-
Investments in Debentures/ Bonds	-	-
Investments in Mutual Funds	-	-
Investments in Partnership Firms	-	-
Other Non-Current Investments (FD)	-	-
TOTAL	-	-

NOTE # 13**Long-Term Loans and Advances**

Capital Advances	-	-
Loans and advances to Related Parties	-	-
Other Loans & Advances (specify nature)	-	-
TOTAL	-	-

NOTE # 14**Other Non-Current Assets**

Long-Term Trade Receivables (including Receivables on deferred credit terms)	-	-
Security Deposit	-	-
Others	-	-
TOTAL	-	-



FOR MANJUSUDHA DEVCON PVT. LTD.

DIRECTOR

NOTE # 15**Current Investments**

Investments in Equity Instruments	-	-
Investments in Preference Shares	-	-
Investments in Government or Trust Securities	-	-
Investments in Debentures/ Bonds	-	-
Investments in Mutual Funds	-	-
Investments in Partnership Firms	-	-
Other Investments (specify nature) Fixed Deposit	-	-
TOTAL	-	-

NOTE # 16**Inventories**

Raw Materials	-	-
Work-in-Progress	-	-
Finished Goods	-	-
Stock-in-Trade (in respect of goods acquired for trading)	-	-
Construction Material in hand	-	-
Loose Tools	-	-
Others (specify nature)	-	-
TOTAL	-	-

NOTE # 17

Trade Receivables	Amount in Rs.	
	As at 31.03.2022	As at 31.03.2021
From Related Parties	-	-
From others	-	-
	-	-

Particulars	Trade Receivable Ageing Schedule				Amount in Rs.
	Outstanding for following periods from due date of payment				
	6months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables-considered good	-	-	-	-	-
(ii) Undisputed Trade Receivables-considered doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-

NOTE # 18**Cash and Cash Equivalents**

Balance with Banks	520,849.95	-
Cheques/ Drafts on Hand	-	-
Cash on Hand	11,967.00	-
Others (specify nature)	-	-
TOTAL	532,816.95	-

NOTE # 19**Short-Term Loans and Advances**

Loans and advances to Related Parties	-	-
Security deposit	-	-
Advance to Staff	-	-
Advance to Party	1,500,000.00	-
Advance to Consultants	-	-
TDS (till date)	-	-
Advance Tax	-	-
TOTAL	1,500,000.00	-

NOTE # 20**Other Current Assets (Residual Head)**

(a) Unbilled Revenue	-	-
(b) Unamortized Expenses	8,000.00	-
(c) Accruals	-	-
(d) Others	-	-
TOTAL	8,000.00	-



FOR MANJUSUDHA DEVCON PVT. LTD.

Amid

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.

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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.

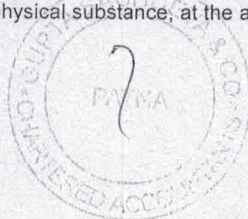
c. Property, Plant and Equipment and Intangible Assets:

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.

[Handwritten Signature]

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