M/S SK BUILDERS & COLONISOR PRIVATE LIMITED

(CIN : U45200BR2013PTC020682)

Regd. Office: - 5th Floor, SK Palace Saguna More, Danapur Cantt, Danapur Patna Bihar
Email id: **skbuilders.pat@gmail.com**

Ref: ..... **Date: - 30/09/2022**

DIRECTOR'S REPORT
OF
M/S SK BUILDERS & COLONISOR PRIVATE LIMITED

The Members,

Your 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 31, 2022.

1. FINANCIAL RESULTS

The Company's financial performance, for the year ended **March 31, 2022**:

FINANCIAL RESULTS

PARTICULARS	YEAR ENDED 31.03.2022	YEAR ENDED 31.03.2021
Revenue For The Year	41717000.00	56801000.00
Other Income	0.00	0.00
Total Income	41717000.00	56801000.00
Profit before Taxation	4192014.00	4124623.91.00
Less : Provision for Taxation		
Current Tax	653243.00	594620.00
Deferred Tax	.00	.00
Profit/Loss after Taxation	3536292.00	3530003.91

2. STATE OF AFFAIRS

1. The Company is engaged in the business of Construction. There has been no change in the business of the Company during the financial year ended 31st March, 2022.

2. There has been no change in the business of the Company during the financial year ended 31st March, 2022.

3. **DIRECTORS**
There has been no change in the constitution of Board during the year under review i.e. the structure of the Board remains the same.

4. **BOARD'S COMMENT ON THE AUDITORS' REPORT**

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self - explanatory and do not calls for any further comment.

5. **MEETINGS OF BOARD OF DIRECTORS**

During the financial year 2021-22, the Board of Directors of the Company duly meet five (5) times i.e. on (1)10-06-2021, (2) 14-08-2021, (3) 30-09-2021, (4) 15-12-2021 and (5) 31-03-2022.

Further, the status of attendance of Board Meeting by each of Director is as follow:

S. No.	Name of Director	No. of Board Meeting Held	No. of Board Meeting Attended
1.	Mr. Pavan Kumar	5	5
2.	SUCHITRA KUMARI	5	5

6. **WEB LINK OF ANNUAL RETURN, IF ANY.**

The Company doesn't having any website.

7. **MATERIAL CHANGES AND COMMITMENTS**

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report

8. **DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS**

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

9. **Directors' Responsibility Statement :**

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

a) In the preparation of the annual accounts for the year ended March 31, 2022, 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.

b) 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 31,2022 and of the profit of the Company for the year ended on that date.

c) 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.

d) The Directors have prepared the annual accounts on a 'going concern' basis.

e) 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.

f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

ACKNOWLEDGMENT

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, M/s SK Builders & Colonisor Pvt Ltd

S.K. Builder's & Coloniser Pvt. Ltd.
Managing Director

S.K. Builder's & Coloniser Pvt. Ltd.
Director

Date: 30-09-2022
Place: Patna

Director

Director

cknowledgement Number:829873361011222

Date of filing : 01-Dec-2022

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2022-23

PAN	AAUCS7292K		
Name	SK BUILDERS & COLONISOR PRIVATE LIMITED		
Address	2ND FLOOR, SURENDRA COMPLEX , SAGUNA MORE , DANAPUR CANTT , DANAPUR , PATNA , 05-Bihar , 91-India , 801503		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(4) Belated- Return filed after due date	e-Filing Acknowledgement Number	829873361011222

Taxable Income and Tax details

Current Year business loss, if any	1	0
Total Income		41,82,480
Book Profit under MAT, where applicable	2	41,92,014
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	6,53,954
Interest and Fee Payable	5	57,648
Total tax, interest and Fee payable	6	7,11,602
Taxes Paid	7	7,11,605
(+)Tax Payable /(-)Refundable (6-7)	8	0

Accreted Income & Tax Detail

Accreted Income as per section 115TD	9	0
Additional Tax payable u/s 115TD	10	0
Interest payable u/s 115TE	11	0
Additional Tax and interest payable	12	0
Tax and interest paid	13	0
(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by PAVAN KUMAR in the capacity of Director having PAN BOSPK5629C from IP address 117.194.97.251 on 01-Dec-2022

DSC Sl. No. & Issuer 6173718 & 593153989708155392 5CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd., C=IN

System Generated Barcode/QR Code

AAUCS7292K06829873361011222 1C7DBC78D2F90DDFEF93180F2DD51373FE7A62C9

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

A.Y. 2022-2023

Name : SK BUILDERS & COLONISOR PRIVATE LIMITED

Previous Year : 2021-2022

PAN : AAUCS 7292 K

Address : 2ND FLOOR, SURENDRA COMPLEX
SAGUNA MORE
DANAPUR CANTT
DANAPUR, PATNA - 801 503

Status : Domestic Company

D. O. I. : 05-Jul-2013

Statement of Income

		Rs.	Rs.	Rs.
■ **Profits and gains of Business or Profession**				
Business-1				
Net Profit Before Tax as per P & L a/c			41,92,014	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c			90,440	
Adjusted Profit of Business-1			42,82,454	
Total income of Business and Profession			42,82,454	
Less: Depreciation as per IT Act	4		99,974	
Income chargeable under the head "Business and Profession"				41,82,480
■ **Total Income**				41,82,480
Tax on total income				10,45,620
Add: Cess				41,825
Tax with cess				10,87,445
Minimum Alternative Tax	1		6,53,954	
Tax credit C/F and set off u/s 115JAA	5	98,688		4,33,491
Net Tax				6,53,954
TDS	2		16,855	
Total prepaid taxes				16,855
Balance Tax				6,37,099
Interest u/s 234B			25,480	
Interest u/s 234C			32,168	57,648
Net tax payable				6,94,747
Self-assessment tax paid	3			6,94,750
■ **Balance tax payable**				0

Schedule 1

Financial statements are drawn as per Ind AS? No

Minimum alternative tax

Net profit after tax (A)	41,92,014
Book Profit (A + B - C)	41,92,014
Mat on book profit	6,28,802
Mat with SC & Cess on book profit	6,53,954

Earning solely in Foreign Exchange in Intl. Financial Services Centre (MAT @ 9%)?	No	
Depreciation debited to P & L a/c (For 29B only)		90,440
Policies, standards & depreciation methods used in accounts laid before AGM are followed in P & L a/c	Yes	

Schedule 2

Tax collected at source

Collector & TAN

	TCS collected	TCS claimed in current year	Expenditure as per 26AS
Jai Basukinath Traders Private Limited, TAN- PTNJ01022A	16,855	16,855	1,68,53,547

Schedule 3

Self Assessment tax paid

Name of the Bank and BSR Code

	Date of deposit	Challan Sl.no.	Amount paid
State Bank of India - 0001254	22-Jul-22	00004	6,94,750

Bank A/c: HDFC BANK LTD 16498730000174 IFSC: HDFC0001649

For SK BUILDERS & COLONISOR PRIVATE LIMITED

Date : 01-Dec-2022

Place : PATNA

Authorised Signatory

SK BUILDERS & COLONISOR PRIVATE LIMITED
CIN: U45200BR2013PTC020682
Cash Flow Statement for the year ended 31 March 2022

(Amount in Thousand.)

	Particulars	As at 31st March, 2022	As at 31st March, 2021
A.	**Cash flows from operating activities**		
	Net profit before tax	4192.01	4124.62
	Adjustments for:		
	Depreciation expense	90.44	105.68
	Unrealised foreign exchange (gain)/loss	0.00	0.00
	Operating profit before working capital changes	**4282.45**	**4230.31**
	Movement in working capital:		
	Movement in trade payables	-3135.16	2065.59
	Movement other current liabilities	28953.45	63612.93
	Movement in inventories	-45135.45	-46654.96
	Movement in trade receivables	0.00	-1646.86
	Movement in other current assets	11295.30	-9200.17
	Cash generated from operations	**-3739.41**	**12406.85**
	Income tax paid	-842.13	-753.76
	Net cash generated from operating activities (A)	**-4581.53**	**11653.09**
B.	**Cash flows from investing activities**		
	Purchase of property, plant & equipments	-18849.75	-420.00
	Net cash used in investing activities (B)	**-18849.75**	**-420.00**
C.	**Cash flows from financing activities**		
	Dividend paid (including dividend distribution tax)	0.00	0.00
	Net cash used in financing activities (C)	**0.00**	**0.00**
	Net increase in cash and bank balances (A+B+C)	-23431.28	11233.09
	Cash and bank balances at the beginning of year	24824.52	13591.43
	Cash and bank balances at the end of year	**1393.23**	**24824.52**
	Cash and bank balances comprises of (refer note 11)		
	Balances with banks		
	-Current accounts	1336.73	24412.20
	Other Bank Balance		
	-Deposit with original maturity period of more then 3 months but less than 12 months	0.00	0.00
		1336.73	**24412.20**

Notes to cash flow statement
The above cash flow statement has been prepared in accordance with the 'Indirect method' as set out in Accounting Standard - 3 on 'Cash Flow Statements'.

The accompanying notes form an integral part of the financial statements.

This is the Cash Flow Statement referred to in our report of even date

For Chourasiya Pankaj & Associates
Chartered Accountants
Firm's Registration No.: 029685C

Pankaj Kumar
Proprietor
Membership No.: 450737
Place: Patna
Date-25/09/2022

S.K. Builder's & Colonisor Pvt. Ltd.

For and on behalf of the Board of Directors of
SK BUILDERS & COLONISOR PRIVATE LIMITED

Managing Director

Parvati Kumari
Director
DIN:01885187

Place: Patna
Date-25/09/2022

S.K. Builder's & Colonisor Pvt. Ltd.

Suchitra Kumari
Director
DIN:05132348

Director

Place: Patna
Date-25/09/2022

SK BUILDERS & COLONISOR PRIVATE LIMITED
Regd. Off. - 5th Floor, SK Palace, Saguna More Danapur Patna
CIN: U45200BR2013PTC020682
Balance Sheet as at 31 March 2022

(Amount in Thousand .)

Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	3	500.00	500.00
Reserves and surplus	4	6066.47	2719.06
		6566.47	**3219.06**
Non-current liabilities			
Long-term borrowings	5	0.00	0.00
Deferred tax liabilities (Net)		0.59	0.00
Other long term liabilities	6	0.00	0.00
Long-term provisions	7	0.00	0.00
		0.59	**0.00**
Current liabilities			
Short-term borrowings	8	3475.00	1375.00
Trade payables	9		
(A) Micro enterprises and small enterprises		0.00	0.00
(B) Others		101.22	3236.38
Other current liabilities	10	161963.66	135120.01
Short-term provisions	11	1087.45	1077.64
		166627.32	**140809.03**
TOTAL		**173194.39**	**144028.10**
ASSETS			
Non-current assets			
Property plant & Equipments & Intangible Assets			
(a) Property Plant & Equipment	12	527.06	568.00
(b) Intangible Assets			
(c) Capital work-in-Progress		18800.25	
Non-current investments	13	0.00	0.00
Deferred tax assets (Net)	14	0.00	1.89
Long-term loans and advances	15	0.00	0.00
Other Non-Current Assets	16	0.00	0.00
		19327.31	**569.89**
Current assets			
Current Investment	17	0.00	0.00
Inventories	18	151059.21	105923.76
Trade receivables	19	0.00	0.00
Cash and cash equivalents	20	1393.23	24824.52
Short-term loans and advances	21	1414.63	12709.93
Other current assets	22	0.00	0.00
		153867.08	**143458.21**
TOTAL		**173194.39**	**144028.10**
Significant accounting policies	2		

The accompanying notes form an integral part of the financial statements.

As per our Audit Report of even date

For **Chourasiya Pankaj & Associates**
Chartered Accountants
Firm's Registration No.: 029685C

Pankaj Kumar
Proprietor
Membership No.: 450737

Place: Patna
Date:25/09/2022

For and on behalf of the Board of Directors of
SK BUILDERS & COLONISOR PRIVATE LIMITED

S.K. Builders & Colonisor Pvt. Ltd.
Managing Director
Pavan Kumar
Director
DIN:01885187

Place: Patna
Date:25/09/2022

S.K. Builders & Colonisor Pvt. Ltd.
Suchitra Kumari
Director
DIN:05132348

Director

Place: Patna
Date:25/09/2022

SK BUILDERS & COLONISOR PRIVATE LIMITED
Regd. Off. - 5th Floor, SK Palace, Saguna More Danapur Patna
CIN: U45200BR2013PTC020682
Statement of Profit & Loss Account for the year ended 31 March 2022

(Amount in Thousand .)

Particulars	Note No.	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Income			
Revenue from operations	23	41717.00	56801.00
Less: Excise Duty			
Net Sales			
Other income	24	0.00	0.00
Total income		**41717.00**	**56801.00**
Expenses			
Purchases of stock-in-trade	25	55315.12	62787.45
Changes in inventories of stock-in-trade	26	-45135.45	-46654.96
Employees benefits expense	27	11118.32	9016.42
Finance Cost	28	0.00	0.00
Depreciation & Amortisation Expenses	12	90.44	105.68
Other expenses	29	16136.56	27421.78
Total expenses		**37524.99**	**52676.38**
Profit before exceptional, extraordinary and prior period items and tax		**4192.01**	**4124.62**
Exceptional items			
Profit before extraordinary and prior period items and tax			
Extraordinary items			
Prior period expenses		**0.00**	**0.00**
Profit before tax		**4192.01**	**4124.62**
Tax expense:			
Current tax		653.24	594.62
Deferred tax		2.48	0.00
Excess/short provision relating earlier year tax		**0.00**	**0.00**
Profit / (Loss) for the year		**3536.29**	**3530.00**
Earnings per share	30		
Basic		0.71	0.71
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

The accompanying notes form an integral part of the financial statements.

As per our Audit Report of even date

For Chourasiya Pankaj & Associates
Chartered Accountants
Firm's Registration No.: 029685C

Pankaj Kumar
Proprietor
Membership No.: 450737

Place:
Date:25/09/2022

For and on behalf of the Board of Directors of
SK Builder's & Colonisor Pvt. Ltd.

Managing Director

Pavan Kumar
Director
DIN:01885187

Place: Patna
Date:25/09/2022

S.K. Builder's & Colonisor Pvt. Ltd

Director

Suchitra Kumari
Director
DIN:05132348

Place: Patna
Date:25/09/2022

SK BUILDERS & COLONISOR PRIVATE LIMITED
CIN: U45200BR2013PTC020682
Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2022

1 Background

SK Builders & Colonisor Private Limited ("the Company") was incorporated on 05 July 2013 with authorised capital of Rs. 5,000,000 (Rupees Fifty Lacs). The main objects of the Company include inter alia to carry on the business of construction of buildings, apartments, etc.

2 Significant accounting policies

a. Basis of preparation of financial statements

The financial statements are prepared under historical cost convention on an accrual basis, in accordance with the generally accepted accounting principles in India and including the Accounting Standards specified under section 133 of the Companies Act, 2013 (the 'Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended). These financial statements have been prepared on a going concern basis and the accounting policies have been consistently applied by the Company.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of the services and the time between the provision of services and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current assets classification of assets and liabilities.

Disclosure relaxation

The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company (SMC). Accounting Standard 17 – Segment Reporting, are not applicable to the Company. Further, certain disclosure requirements in terms of Accounting Standard 15 (revised) – Employee Benefits, Accounting Standard 19 – Leases, Accounting Standard 20 – Earnings per Share and Accounting Standard 29 - Contingent Liabilities and Contingent Assets are also not applicable to the Company for the current year.

b. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized in the year in which the results are known/materialize.

c. Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company, the revenue can be reliably measured and there is certainty of ultimate collection.

Sale of apartment

Revenue from sale of apartment is recognised when all the significant risks and rewards in respect of ownership of the apartments are transferred to the customer and the Company retains no effective control of the apartments transferred to the buyer and is stated net of trade discounts, sales return and gst wherever applicable.

d. Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short term investments with an original maturity of three months or less.



e. Property, plant and equipment and intangible assets

Property, plant and equipment

Tangible fixed assets are stated at the cost of acquisition or construction, less accumulated depreciation and impairment losses, if any. The cost of an item of tangible fixed assets comprises its purchase price, including import duties and other non-refundable taxes or levies and any attributable costs of bringing the asset to its working condition for its intended use. Any trade discount and rebates are deducted in arriving at the purchase price. Advances paid towards acquisition of tangible fixed assets outstanding at each Balance Sheet date, are shown under long-term loans and advances and cost of assets not ready for intended use before the year end, are shown as capital work in progress.

Subsequent expenditure related to an item of tangible fixed assets are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Intangible assets

Intangible assets are stated at acquisition cost, net of accumulated amortisation and accumulated impairment losses, if any. Intangible assets are amortised on a straight line basis over their estimated useful lives.

f. Depreciation

Depreciation on property, plant and equipments is provided on Straight Line Method at the rates specified in Schedule II to the Companies Act, 2013. Depreciation on additions to Property, plant and equipments is provided on pro-rata basis from the date the asset is put to use. Depreciation on sale / deduction from fixed assets is provided for up to the date of sale / deduction / scrapping, as the case may be.

Asset taken on finance lease are depreciated over the tenure of the lease. Assets costing Rs. 5,000 or less per item are fully depreciated in the year of purchase.

g. Impairment of assets

The Company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. Recoverable amount is higher of an asset's net selling price and its value in use. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss. If at the Balance Sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount.

h. Taxes on income

Current tax is determined as the tax payable in respect of taxable income for the year in accordance with relevant tax regulations.

Deferred tax resulting from timing differences between book and tax profits is accounted for at the current rate of tax or substantively enacted tax rates at the Balance Sheet date, as applicable, to the extent that the timing differences are expected to crystallize.

Deferred tax assets are recognized where realization is reasonably certain. In case of carried forward losses or unabsorbed depreciation, deferred tax assets are recognized only if there is a virtual certainty of realization supported by convincing evidence. Deferred Tax Assets are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date.



SK BUILDERS & COLONISOR PRIVATE LIMITED

CIN: U45200BR2013PTC020682

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2022

i. Provisions, contingent liabilities and contingent assets

Provisions are recognised only when there is a present obligation as a result of past events and when a reliable estimate of the amount of obligation can be made. Contingent liability is disclosed for:

a. Possible obligations which will be confirmed only by future events not wholly within the control of the Company or

b. Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

j. Foreign exchange transactions

N/A

k. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.



SK BUILDERS & COLONISOR PRIVATE LIMITED

CIN: U45200BR2013PTC020682

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2022

3 Share capital

(Amount in Thousand .)

Particulars	As at 31 March 2022	As at 31 March 2021
Authorised shares		
5,000 equity shares of face value of Rs.100 each	5,000.00	5,000.00
Issued, subscribed and fully paid up shares		
5,000 equity shares of face value of Rs.100 each	500.00	500.00
	500.00	**500.00**

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Particulars	As at 31 March 2022	As at 31 March 2022	As at 31 March 2021	As at 31 March 2021
Equity shares	**Number**	**Amount**	**Number**	**Amount**
Opening balance at the beginning of the year	5,000	5,000	5,000	5,000.00
Movement during the year	-	-	-	-
Outstanding at the end of the year	**5,000**	**5,000**	**5,000**	**5,000.00**

(b) Rights, preferences and restrictions attached to equity shares

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. 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.

(c) Shares held by the Holding Company*

Particulars	As at 31 March 2022	As at 31 March 2022	As at 31 March 2021	As at 31 March 2021
	No. of shares	**% age of holding**	**No. of shares**	**% age of holding**
Equity shares of Rs. 100 each fully paid up	-	0.00%	-	0.00%

**As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.*

(d) Particulars of shareholders holding more than 5% shares

Particulars	As at 31 March 2022	As at 31 March 2022	As at 31 March 2021	As at 31 March 2021
	No. of shares	**% age of holding**	**No. of shares**	**% age of holding**
Equity shares of Rs. 100 each fully paid up				
Pawan Kumar	2,500	50%	2,500	50%
Suchitra Kumari	2,500	50%	2,500	50%

(e) There are no shares issued pursuant to contract without payment being received in cash or allotted as fully paid up bonus shares and bought back for the period of five years immediately preceding the date of these financial statements.

(f) Promoters Shareholding

Promoter name	As at March 31, 2022		As at March 31, 2021		% Change during the year
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
Pawan Kumar	2,500	50%	2,500	50%	-
Suchitra Kumari	2,500	50%	2500	50%	-
Total	5,000	100%	5,000	100%	-



SK BUILDERS & COLONISOR PRIVATE LIMITED
CIN: U45200BR2013PTC020682
Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2022

4 Reserves and surplus

(Amount in Thousand .)

Particulars	As at 31 March 2022	As at 31 March 2021
Surplus in the Statement of Profit and Loss		
Opening balance	2719.06	-651.80
Profit for the year	3536.29	3530.00
Less: Intt on Late payment of Income Tax	-188.88	-159.14
Total	**6066.47**	**2719.06**

5 Long-term borrowings

Particulars	As at 31 March 2022	As at 31 March 2021
a) Bonds/debentures	-	-
b) Term loans		-
(A) from banks	-	-
(B) from other parties	-	-
c) Loans and advances from related parties	-	-
d) Other loans and advances (specify nature).		-
Total	-	-

6 Other long term liabilities

Particulars	As at 31 March 2022	As at 31 March 2021
(a) Trade payables	-	-
(b) Others	-	-
Total	-	-

7 Long-term provisions

Particulars	As at 31 March 2022	As at 31 March 2021
(a) Provision for employee benefits	-	-
(b) Others (specify nature).	-	-
Total	-	-

8 Short-term borrowings

Particulars	As at 31 March 2022	As at 31 March 2021
Secured / Unsecured - specify		
(a) Loans repayable on demand		
(A) from banks	-	-
(B) from other parties		
(b) Loans and advances from related parties		
(c) Deposits	3475.00	1375.00
(d) Other loans and advances (specify nature)		
Total	**3475.00**	**1375.00**

9 Trade Payables

Particulars	As at 31 March 2022	As at 31 March 2021
Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
Total outstanding dues of creditors other than micro enterprises and small	101.22	3236.38
Total	**101.22**	**3236.38**

Chourasiya Pankaj & Associates CA FRN No.- 029685C Chartered Accountants

Trade Payables ageing schedule

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)MSME	0.00	0.00	0.00	0.00	**0.00**
(ii)Others	101.22	0.00	0.00	0.00	101.22
(iii) Disputed dues –MSME	0.00	0.00	0.00	0.00	**0.00**
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	**0.00**

Notes :-

1. There are no "unbilled" trade payables, hence the same are not disclosed in the ageing schedule.

10 Other current liabilities

Particulars	As at 31 March 2022	As at 31 March 2021
C G S T	97.53	1860.81
S G S T	97.53	1860.81
Advance from Customer	154192.59	127105.07
Payable to Landlord	2400.00	0.00
Rent Payable	0.00	139.90
Directors' Remuneration Payable	4665.28	2232.02
Audit fee Payable	30.00	15.00
Accounting Charge Payable	77.00	17.00
Staff Salary Payable	301.40	171.90
Liability for Exp.Payable	75.00	0.00
Payable to Labour	27.34	27.34
TDS Payable	0.00	1690.18
Provision for taxation (net of advance tax)		
Total	**161963.66**	**135120.01**

11 Short-term provisions

Particulars	As at 31 March 2022	As at 31 March 2021
(a) Provision for employee benefits	0.00	0.00
(b) Others (specify nature)	0.00	0.00
(c)Provision for Current Tax		
Profit Before Tax	4192.01	4124.62
Add - Depreciation as per Accounting Purposes	90.44	105.68
Add - Preliminary Expenses as per Accounting Purpose	0.00	0.00
Less :	4282.45	4230.31
Depreciation as per Income Tax Act	99.98	85.53
Preliminary Expenses as per Income tax Act	0.00	0.00
	4182.48	**4144.78**
Provision for Current tax @ 26%	1087.45	1077.64
Interest for delayed payment	0.00	
Total Provision for current year	**1087.45**	**1077.64**
Excess Provision for Previous Year	-434.20	-483.02
Total Provision In P/L A/C	**653.24**	**594.62**

Chotrasiya Pankaj & Associates * Chartered Accountants * CA FRN No:- 029685C

SK BUILDERS & COLONISOR PRIVATE LIMITED
CIN: U45200BR2013PTC020682

12 Property, Plant and Equipment & Intangible Assets
For the year 2021-22

(Amount in Thousand.)

Asset	Date Of Purchase Of New / Exsisting Asset	Original Cost	WDV as on	Gross block				Accumulated depreciation		
				Addition	Estimated useful life as per schedule II (in years)	Balance days of Assets per Remaning life as on	Days used in year	Rate of Dep.	Dep. Amount	Net block
			4/1/2021			3/31/2022				3/31/2022
FURNITURE & FIXTURE	15-Dec-15	40.00	8.22	0.00	10	1716	365	25.97%	2.14	6.09
COFFEE MACHINE	14-Dec-16	12.50	5.32		15	3906	365	18.13%	0.96	4.35
COMPUTER	14-Dec-16	24.50	0.33		3	-474	365	64.00%	0.00	0.33
INVERTER	25-Dec-16	27.40	7.67		10	2092	365	25.96%	1.99	5.68
MIXTURE MACHINE	31-Jan-17	100.00	43.61		15	3954	365	18.12%	7.90	35.71
CCTV AND CAMERA	16-Aug-17	17.43	0.45	0.00	3	-229	365	65.25%	0.00	0.45
FURNITURE & FIXTURE	15-Aug-17	127.00	43.15	0.00	10	2325	365	25.98%	11.21	31.94
FURNITURE & FIXTURE	31-Aug-17	56.94	19.61	0.00	10	2341	365	25.98%	5.09	14.51
INVERTER	26-Feb-20	28.00	26.80	0.00	10	3250	34	28.22%	0.70	26.10
A C	22-Aug-17	97.27	47.49	0.00	15	4157	365	18.13%	8.61	38.88
FURNITURE & FIXTURE	12-Aug-20	240.00	200.68	0.00	10	3418	231	25.98%	32.99	167.69
COMPUTER	4-Feb-21	35.00	31.67	0.00	3	1039	55	63.84%	3.05	28.62
COMPUTER	27-Nov-21			13.00	3	1095	55	63.16%	1.24	11.76
COMPUTER	13-Dec-21	0.00		36.50	3	1095	55	63.16%	3.47	33.03
Mobile Phone	23-Jan-21	145.00	133.00	0.00	5	1757	67	45.36%	11.07	121.93
TOTAL		951.04	568.00	49.50	-		-	-	90.44	527.06

Notes:

1. There is no immovable property in the books of the company, so there is no disclosure requirement of title deeds of immovable property not held in the name of the company.

2. The Company has not revalued its Property, Plant and Equipment during the year ended March 31, 2022.



Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2022

13 Non-current investments

Particulars	As at 31 March 2022	As at 31 March 2021
(a) Investment property	0.00	0.00
(b) Investments in Equity Instruments	0.00	0.00
(c) Other non-current investments (specify nature)	0.00	0.00
Total	**0.00**	**0.00**

14 Deferred tax assets

(Amount in Thousand.)

Particulars	As at 31 March 2022	As at 31 March 2021
Arising on account of timing differences on		
Opening Balance	0.00	0.00
Preliminary expenses	0.00	0.00
Excess of depreciation on fixed assets in accounts over depreciation as per Income Tax Act, 1961	0.00	0.00
Total	**0.00**	**0.00**

15 Long-term loans and advances

Particulars	As at 31 March 2022	As at 31 March 2021
Secured / Unsecured / Doubtful		
(a) Capital Advances	0.00	0.00
(b) Loans and advances to related parties (giving details thereof)	0.00	0.00
(c) Other loans and advances (specify nature)	0.00	0.00
Total	**0.00**	**0.00**

16 Other non-current assets

Particulars	As at 31st March 2022	As at 31st March 2021
Security Deposits		
- Secured, Considered good	0.00	0.00
- Unsecured, considered good	0.00	0.00
- Doubtful	0.00	0.00
Less: Allowances for bad and doubtful debts	0.00	0.00
Total	**0.00**	**0.00**

17 Current Investment

Particulars	As at 31 March 2022	As at 31 March 2021
Secured / Unsecured - specify		
(a) Investments in Equity Instruments	0.00	0.00
(b) Other investments (specify nature)	0.00	0.00
Total	**0.00**	**0.00**

18 Inventories

Particulars	As at 31 March 2022	As at 31 March 2021
Traded goods	151059.21	105923.76
Total	**151059.21**	**105923.76**

19 Trade Receivables

(Amount in Thousand .)

Particulars	As at 31 March 2022	As at 31 March 2021
Outstanding for a period exceeding six months from the date they are due for payment	0.00	0.00
Other receivables	0.00	0.00
Total	**0.00**	**0.00**

Chourasia Parikh & Associates
CA
FRN No:-
029685C
Chartered Accountants

SK BUILDERS & COLONISOR PRIVATE LIMITED
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Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2022

23 Revenue from operations

(Amount in Thousand.)

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Sale of Flat	41717.00	56801.00
Commission income	0.00	0.00
Total	**41717.00**	**56801.00**

24 Other income

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Interest income	0.00	0.00
Forex Gain	0.00	0.00
Miscellaneous income	0.00	0.00
Total	**0.00**	**0.00**

25 Purchase of stock-in-trade

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Stone Chips	791.92	10360.37
Bricks	0.00	5002.90
Iron & Steel	23250.52	23018.43
Sand	463.65	9590.75
Cement	4195.84	3666.45
Electric Goods	2997.94	1288.43
Building Material	16213.32	582.22
Plumbing Goods/ harware	1370.16	1281.06
Tiles	2592.58	3056.42
Bamboo	375.24	1531.29
Paint & Wall Putty	386.61	871.77
Wood Purchases	999.57	1801.04
Fire Tool / system/ lift	0.00	150.00
Glass Purchase Sk Palce	787.42	
Window	890.35	586.32
		0.00
Total	**55315.12**	**62787.45**

26 Changes in inventories of stock-in-trade

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Inventories at the end of the year		
Traded goods	151059.21	105923.76
	151059.21	**105923.76**
Inventories at the beginning of the year		
Traded goods	105923.76	59268.80

Chourasiya Pankaj & Associates * Chartered Accountants * CA FRN No:- 029685C

	105923.76	59268.80
Net (increase)/decrease in inventory	-45135.45	-46654.96

27 **Employee benefits expense**

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Salaries and wages	7200.00	6000.00
Directors' Remuneration	3918.32	3016.42
Total	**11118.32**	**9016.42**



Trade Receivables ageing schedule

Particulars	Outstanding for following periods from due date of payment					
	< 6 months	6 months	1-2 years	-3 year	> 3 years	Total
Undisputed Trade receivables – considered good	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed Trade Receivables – considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00

Note:
There are no "unbilled" trade receivables, hence the same are not disclosed in the ageing schedule.

20 Cash and Cash Equivalents

Particulars	As at 31 March 2022	As at 31 March 2021
Balances with banks		
-Current accounts	1336.73	24412.20
Other Bank Balance		
-Deposits with original maturity period of more than 3 months but less than 12 months	0.00	0.00
Cash in Hand	56.50	412.32
Total	**1393.23**	**24824.52**

21 Short-term loans and advances

Particulars	As at 31 March 2022	As at 31 March 2021
Secured / Unsecured / Doubtful		
Tds 2020-2021	0.00	0.00
Tcs 2020-2021	0.00	38.40
Tcs 2021-2022	0.00	5.09
I G S T	16.86	0.00
Advance to Supplier	0.00	6.27
Advance to Labour Contractor	1072.98	7456.32
Adv to Land owner	324.80	324.86
	0.00	4879.00
Total	**1414.63**	**12709.93**

22 Other current assets

Particulars	As at 31 March 2022	As at 31 March 2021
Advance income tax (net of provisons for tax)	0.00	0.00
Prepaid expenses	0.00	0.00
Total	**0.00**	**0.00**

Chourasiya Parikh & Associates * Chartered Accountants * CA FRN No:- 0[illegible]5C

Weighted average number of equity shares outstanding during the year	5.00	5.00
Basic earnings per share (in Rs.)	0.71	0.71



SK BUILDERS & COLONISOR PRIVATE LIMITED
CIN:
Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2022

28 Finance Cost

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Interest on C C & Other Bank Loan	0.00	0.00
Interest Paid to Other	0.00	0.00
Total	**0.00**	**0.00**

29 Other expenses

(Amount in Thousand .)

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Audit fee	15.00	15.00
Accounting Charge	60.00	24.00
Roc Filling	30.00	9.00
Office Rent	572.00	937.30
Office Expenses	13.70	14.49
Electric Bill(Office)	325.43	458.48
Advertiesment Expenses	226.00	250.00
Mobile Expenses	218.60	92.75
Interest & fee on Late Tds Pay	2.76	26.94
Gst Late fee	45.60	91.80
Gst Consulting Fee	0.00	77.64
Machine Hire Charge	45.00	
Printing & Stationery	65.00	0.00
Freight & Forwarding	0.00	113.49
Repair & Maintenance	229.12	0.00
D/Labour and Wages	15.55	51.74
Site Expenses	7546.13	9080.85
Fuel Expenses	976.72	531.26
Structure Expenses	62.48	62.90
Registry Charge for Dev.Agreement (Janki City)	0.00	1251.00
Freight & Forwarding	259.00	3200.45
Maping Exp (Nagar Nigam)	0.00	211.35
Rera Registation	0.00	468.93
Misc. Exp. (S.K.Palace)	25.00	2.41
Payment to Land Loard	3.50	0.00
	5400.00	10450.00
Total	**16136.56**	**27421.78**

Note:

Remuneration to auditors (excluding taxes and outlays)

- Statutory audit	15.00	15.00

30 Earnings per share

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Profit attributable to shareholders	3536.29	3530.00
Nominal value per share (in Rs.)	0.10	0.10

Chouraisiya Pankaj & Associates
CA
FRN No:-
029695C
Chartered Accountants

31 The disclosure in respect of amounts payable to Micro, Small and Medium enterprises as at 31 March 2022 has been made in the financial statements based on the information received and available with the company. Based on the information currently available with the Company, there are no dues payable to Micro, Small and Medium enterprises as defined in "Micro, Small and Medium Enterprises Development Act, 2006"

32 Operating leases
N/A

(Amount in Thousand)

33 Unhedged foreign currency exposure

N/A

(Amount in Thousand.)

Particulars	Currency	31 March 2022			31 March 2021		
		Amount in FC	Rate	Amount in Rs.	Amount in FC	Rate	Amount in Rs.
Trade payables							
Trade payables							
Trade receivables							

34 Earnings in foreign currency

Particulars	31 March 2022	31 March 2021
Commission income	-	

35 Under the Income Tax Act 1961, for Transfer Pricing transaction introduced with effect from 01 April 2012, the Company is required to use specified method for using Arm's Length Price in relation to transactions with its associated enterprises. Further, company is required to maintain prescribed information and documents in relation to such transactions. The appropriate method to be adopted will depend on the nature of transactions/ class of transactions, associated persons, functions performed and other factors, which have been prescribed. The Company is in the process of conducting a transfer pricing study for the current financial year. Based on the preliminary study for the current year and completed study for the financial year 31 March 2021, the management is of the view that same would not have material impact on the tax expenses provided in the financial statements. Accordingly, these financial statements do not include and adjustments for the transfer pricing implications, if any.



SK BUILDERS & COLONISOR PRIVATE LIMITED
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Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2022

36 Financial Ratios

Particular	Numerator	Denominator	As at 31 March 2022	As at 31 March 2021	% Change	Reason For Change
Current Ratio	Current Assets	Current Liabilities	0.92	1.02	-9.36%	There is significant change
Debt - Equity Ratio	Total Debt	Shareholders Equity	25.38	43.74	-41.99%	There is significant change
Debt Service Coverage Ratio	Earning available for debt service	Debt service				
Return on Equity Ratio	Net Profit After Taxes	Average Shareholders equity	53.85%	109.66%	-50.89%	There is significant change
Inventory turnover ratio	COGS	Average Inventory	0.20	0.33	-41.00%	There is significant change
Trade Receivables turnover ratio	Net Sales	Average Trade Receivables			#DIV/0!	There is significant change
Trade payables turnover ratio	Net Purchases	Average Trade Payables	546.47	19.40	2716.80%	There is significant change
Net capital turnover ratio	Net sales	Average Working	-3.27	21.44	-115.25%	There is significant change
Net profit ratio	Net Profit After Taxes	Revenue From Operations	8.48%	6.21%	36.40%	There is significant change
Return on Capital employed	Earning Before Interest and taxes	Average Capital Employed	23.84%	99.52%	-76.04%	There is significant change
Return on investment	Non Operating Income From Investment	Average Investments			#DIV/0!	



SK BUILDERS & COLONISOR PRIVATE LIMITED
CIN: U45200BR2013PTC020682
Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2022

38 The Company has evaluated the impact of COVID-19 on its financial statements based on the internal and external information up to the date of approval of these financial statements and expect to recover the carrying amount of fixed assets, inventories and receivables. The Company does not foresee any material impact on liquidity and going concern assumption. The Company will continue to monitor the future market conditions and update its assessment.

39 There are no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) during the year ended March 31, 2022 (Previous year Rs. Nil).

40 The Company have not taken any borrowings from banks or financial institutions on the basis of security of current assets during the year ended March 31, 2022 (Previous year Rs. Nil).

41 There are no any bank or financial institution or other lender declared to Company a willful defaulter during the year (Previous year Rs. Nil).

42 The company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 during the year ended March 31, 2022 (Previous year Rs. Nil).

43 There are no charges or satisfaction yet to be registered with Registrar of Companies by the Company during the year (Previous year Rs. Nil).

44 The Company did not enter into any transactions which are not recorded in the books of accounts and has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. (Previous year Rs. Nil).

45 The Company has not traded or invested in crypto currency or virtual currency during the financial year ended March 31, 2022 (Previous year Rs. Nil).

46 All amounts disclosed in the financial statements and notes have been rounded off to the nearest hundreds as per the requirement of Schedule III, unless otherwise stated.

47 Previous year numbers have been regrouped/reclassified wherever considered necessary, to confirm to current year's classification.

For Chourasiya Pankaj & Associates
Chartered Accountants
Firm's Registration No.: 029685C

Pankaj Kumar
Proprietor
Membership No.: 450737

Place: Patna
Date:25/09/2022

Chourasiya Pankaj & Associates * CA FRN No:- 029685C * Chartered Accountants

For and on behalf of the Board of Directors of
S.K. Builder's & Coloniser Pvt. Ltd.

Managing Director

Pavan Kumar
Director
DIN:01885187

Place: Patna
Date:25/09/2022

S.K. Builder's & Coloniser Pvt. Ltd.
Suchitra Kumari

Suchitra Kumari
Director
DIN:05132348

Place: Patna
Date:25/09/2022

SK BUILDERS & COLONISOR PRIVATE LIMITED
CIN: U45200BR2013PTC020682
Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2022

37 Related party disclosure

a) List of related parties and relationships

Description of relationship	**Names of related parties**
Holding Company	
Key management personnel	Pavan Kumar Suchitra Kumari

b) Details of related party transactions in the ordinary course of the business **(Amount in Thousand.)**

Particulars	**31 March 2022**	**31 March 2021**
Purchase of traded goods Holding Company	0.00	0.00
Commission income from Holding Company	0.00	0.00
Remuneration paid to Director*	3918.32	3016.42
c) Outstanding balance at the year end		
Trade payable of Holding Company 0	0.00	0.00
Trade receivable from Holding Company 0	0.00	0.00
Expense payable of Director	0.00	0.00

* Salary to KMP does not include provisions made for gratuity, leave benefits and bonus, as they are determined for the Company as a whole.

In accordance with AS 18, disclosures in respect of transactions with identified related parties are given only for such period during which the relationship existed. Related party relationships as given above are as identified by the Company and relied upon by the auditors.



SK BUILDERS & COLONISOR PRIVATE LIMITED
CIN: U45200BR2013PTC020682

Computation of Deferred Tax for the year ended 31st March 2022

Particulars	(Amount in Thousand.)
Computation of Deferred Tax Assets / (Liability)	
WDV as on 31st March 2022 - as per Companies Act, 2013	90.44
WDV as on 31st March 2022 - as per Income Tax Act, 1961	99.98
Preliminary Expenses balances	9.54
	0.00
Timing Difference	**9.54**
Tax on above at applicable Tax rate 26%	2.48
Deferred Tax Assets to be shown in Balance Sheet	**2.48**
(Since reversal off deferred tax assets is not certain, hence it is being not accounted for)	
Opening Deferred Tax	**1.89**
Deferred Tax to be transferred to Profit and Loss Account	**0.59**



M/S SK BUILDERS & COLONISOR PRIVATE LIMITED

(CIN : U45200BR2013PTC020682)

Regd. Office: - 5th Floor, SK Palace Saguna More, Danapur Cantt, Danapur Patna Bihar
Email id: **skbuilders.pat@gmail.com**

Ref: .....

Date: - 30/09/2022

DIRECTOR'S REPORT
OF
M/S SK BUILDERS & COLONISOR PRIVATE LIMITED

The Members,

Your 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 31, 2022.

1. FINANCIAL RESULTS

The Company's financial performance, for the year ended **March 31, 2022**:

FINANCIAL RESULTS

PARTICULARS	YEAR ENDED 31.03.2022	YEAR ENDED 31.03.2021
Revenue For The Year	41717000.00	56801000.00
Other Income	0.00	0.00
Total Income	41717000.00	56801000.00
Profit before Taxation	4192014.00	4124623.91.00
Less : Provision for Taxation Current Tax Deferred Tax	 653243.00 .00	 594620.00 .00
Profit/Loss after Taxation	3536292.00	3530003.91

2. STATE OF AFFAIRS

1. The Company is engaged in the business of Construction. There has been no change in the business of the Company during the financial year ended 31st March, 2022.

2. There has been no change in the business of the Company during the financial year ended 31st March, 2022.

3. **DIRECTORS**

There has been no change in the constitution of Board during the year under review i.e. the structure of the Board remains the same.

4. **BOARD'S COMMENT ON THE AUDITORS' REPORT**

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self - explanatory and do not calls for any further comment.

5. **MEETINGS OF BOARD OF DIRECTORS**

During the financial year 2021-22, the Board of Directors of the Company duly meet five (5) times i.e. on (1)10-06-2021, (2) 14-08-2021, (3) 30-09-2021, (4) 15-12-2021 and (5) 31-03-2022.

Further, the status of attendance of Board Meeting by each of Director is as follow:

S. No.	Name of Director	No. of Board Meeting Held	No. of Board Meeting Attended
1.	Mr. Pavan Kumar	5	5
2.	SUCHITRA KUMARI	5	5

6. **WEB LINK OF ANNUAL RETURN, IF ANY.**

The Company doesn't having any website.

7. **MATERIAL CHANGES AND COMMITMENTS**

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report

8. **DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS**

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

9. **Directors' Responsibility Statement :**

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

a) In the preparation of the annual accounts for the year ended March 31, 2022, 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.

b) 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 31,2022 and of the profit of the Company for the year ended on that date.

c) 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.

d) The Directors have prepared the annual accounts on a 'going concern' basis.

e) 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.

f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

ACKNOWLEDGMENT

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, M/s SK Builders & Colonisor Pvt Ltd

S.K. Builder's & Coloniser Pvt. Ltd.

Managing Director

S.K. Builder's & Coloniser Pvt. Ltd.

Director

Date: 30-09-2022

Place: Patna

Director

Director