

Independent Auditors' Report

TO THE MEMBERS OF
MEENAKSHI PLANNERS AND CONSTRUCTION PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **MEENAKSHI PLANNERS AND CONSTRUCTION PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2021 the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's management is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk



assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2021;
- (b) In the case of the Statement of Profit and Loss, of the loss of the Company for the year ended on that date; and
- (c) In the case of the Cash Flow Statement, of the cash flows of the Company for the year ended on that date.

Report on Other Legal and Regulatory Requirements

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

- 1. 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.
- 2. 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.
- 3. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- 4. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- 5. The going concern matter described in sub-paragraph (b) under the Emphasis of Matters paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
- 6. On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.



7. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".
8. 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:
- a. The Company does not have any pending litigations which would impact its financial position.
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For: **RISHAV SINHA & CO.**
Chartered Accountants,
FRN 0166190



[Signature]
Rishav Kr. Sinha
MRN 415823

DATE:- 01/09/2021
PLACE:- PATNA

MEENAKSHI PLANNERS AND CONSTRUCTION PRIVATE LIMITED

37, RAGHUVANSI APARTMENT, SHASTRI NAGAR,

PATNA, BIHAR-800023

BALANCE SHEET AS ON 31ST MARCH, 2021**CIN- U45201BR2007PTC012961**

Amount in Rs.

Particulars	Note No.	As at 31st March, 2021	As at 31st March, 2020
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	300000.00	300000.00
(b) Reserves and surplus	2	-1080846.52	-655846.52
		-780846.52	-355846.52
2 Non-current liabilities			
(a) Long-term borrowings	3	18205044.75	17795044.75
(a) Deferred tax liabilities (net)	4	20232.47	20232.47
		18225277.22	17815277.22
3 Current liabilities			
(a) Trade payables	5	0.00	0.00
(b) Other current liabilities	6	256500.00	259500.00
(c) Short-term provisions	7	190500.00	175500.00
		447000.00	435000.00
TOTAL		17891430.70	17894430.70
B ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	8	17850851.00	17850851.00
(b) Long-term loans and advances	9	0.00	0.00
(c) Investment	9(a)	0.00	0.00
(d) Deferred Tax Assets (net)	4(a)	0.00	0.00
		17850851.00	17850851.00
2 Current assets			
(a) Trade receivables	10	37022.00	37022.00
(b) Cash and cash equivalents	11	3557.70	6557.70
(c) Short-term loans and advances	12	0.00	0.00
(d) Inventories	12(a)	0.00	0.00
		40579.70	43579.70
TOTAL		17891430.70	17894430.70
SIGNIFICANT ACCOUNTING POLICIES	20		
Accompanying notes form part of the financial statements			

For MEENAKSHI PLANNERS AND CONSTRUCTION

PLANNERS & CONSTRUCTION PVT. LTD.

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

IN TERMS OF OUR SEPARATE REPORT
OF EVEN DATE ANNEXED*[Signature]**[Signature]*

For RISHAV SINHA & CO.

(DIRECTOR) **DIRECTOR**

(DIRECTOR)

DIRECTOR

Chartered Accountants

BRN/016619C

Place : PATNA

RISHAV KUMAR SINHA
Proprietor

UDIN - 21415823 AAAA/C 5200

MEENAKSHI PLANNERS AND CONSTRUCTION PRIVATE LIMITED**37, RAGHUVANSI APARTMENT, SHASTRI NAGAR,****PATNA, BIHAR-800023****PROFIT & LOSS A/C****FOR THE YEAR ENDED 31ST MARCH, 2021****CIN- U45201BR2007PTC012961**

Particulars		Note No.	For the year ended 31st March, 2021 Rs.P.	For the year ended 31st March, 2020 Rs.P.
A	CONTINUING OPERATIONS			
1	Revenue from operations (gross)	13	0.00	0.00
	Revenue from operations (net)		0.00	0.00
2	Expenses			
	(a) Expenses on Rendering of Services	21	0.00	0.00
	(b) Employee benefits expense	15	410000.00	0.00
	(c) Other expenses	16	15000.00	15000.00
	(d) Change in Inventories	22	0.00	0.00
	Total		425000.00	15000.00
3	Earnings before exceptional items, extraordinary items, interest, tax, depreciation and amortisation (EBITDA) (1 - 2)		-425000.00	-15000.00
4	Depreciation and amortisation expense	8	0.00	0.00
5	Other income	14	0.00	0.00
6	Profit/(Loss) before exceptional and extraordinary items and tax (3±4±5)		-425000.00	-15000.00
7	Exceptional items		0.00	0.00
8	Profit / (Loss) before extraordinary items and tax (6 ± 7)		-425000.00	-15000.00
9	Extraordinary items		0.00	0.00
10	Profit / (Loss) before tax (8 ± 9)		-425000.00	-15000.00
11	Tax expense:			
	(a) Current tax		0.00	0.00
	(b) Earlier Year Tax		0.00	0.00
	(b) Deferred tax		0.00	0.00
			0.00	0.00
12	Profit / (Loss) from continuing operations (10 ± 11)		-425000.00	-15000.00
B	DISCONTINUING OPERATIONS		0.00	0.00
13	Profit / (Loss) for the year		-425000.00	-15000.00
14	Earnings per share (of Rs.10/- each):			
	(a) Basic	17.02a	-14.17	-0.50
	(b) Diluted			
	SIGNIFICANT ACCOUNTING POLICIES	20	0.00	0.00
	Accompanying notes forming part of the financial statements			

For MEENAKSHI PLANNERS AND CONSTRUCTION PRIVATE LIMITED

HI PLANNER & CONSTRUCTION PVT. LTD.

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ANNEXED

SHRI RISHAB SINHA & CO.

Chartered Accountants

FRN: 016619C

(DIRECTOR)

DIRECTOR

(DIRECTOR)

Place : Patna

UDIN - 21415823AAAA1C5200

MEENAKSHI PLANNERS & CONSTRUCTION PVT.LTD.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTE No. 1: SHARE CAPITAL

Particulars	AS AT 31ST MARCH 2021	AS AT 31ST MARCH 2020
	Amount	Amount
(a) Authorised Share Capital 2500000 (Previous Year 2500000) Equity shares of Rs.10/- each	2500000.00	2500000.00
(b) Issued Subscribed and fully paid up capital Equity Shares of Rs.10/- each	300000.00	300000.00
Total	300000.00	300000.00

1. (i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Closing Balance
	Rs.	Rs.
Equity shares with voting rights Year ended 31 March, 2019		
- Number of shares	30000	30000
- Amount (₹)	300000.00	300000.00
Year ended 31 March, 2020		
- Number of shares	30000	30000
- Amount (₹)	300000.00	300000.00

1. (ii) Terms/Rights 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 shares is entitled to one vote per share. The dividend, if any is proposed by the Board of Directors and is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of 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.

1. (iii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	AS AT 31ST MARCH 2021		AS AT 31ST MARCH 2020	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
MEENAKSHI SINGH	15000	50.00	15000	50.00
ANUJ YADAV	15000	50.00	15000	50.00

NOTE No. 2: RESERVES AND SURPLUS

Particulars	AS AT 31ST MARCH 2021	AS AT 31ST MARCH 2020
RESERVES & SURPLUS	Rs.	Rs.
(a) Profit and Loss Account		
As per last Balance Sheet	-655846.52	-640846.52
Add: Profit / (Loss) for the year	-425000.00	-15000.00
Closing balance	-1080846.52	-655846.52
Total		

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Meenakshi Singh

DIRECTOR



MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Anuj Yadav

DIRECTOR

MEENAKSHI PLANNERS & CONSTRUCTION PVT.LTD.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTE No. 3 : LONG-TERM BORROWINGS

Particulars	31st March, 2021	31st March, 2020
	Rs.P.	Rs.P.
(a) Security deposits		
Unsecured, considered good	0.00	0.00
(b) Loans and advances from related		
Unsecured from Others (Interest Free)	18205044.75	17795044.75
Total	18205044.75	17795044.75

NOTE No. 4 : DEFERRED TAX LIABILITIES (NET)

Particulars	31st March, 2021	31st March, 2020
	Rs.	Rs.
Deferred tax		
(liability) / asset		
<u>Tax effect of items constituting deferred tax liability</u>		
Opening Balance		0.00
On difference between book balance and tax balance of fixed asse	20232.47	20232.47
<u>Tax effect of items constituting deferred tax liability</u>	20232.47	20232.47
<u>Tax effect of items constituting deferred tax assets</u>		
Tax effect of items constituting deferred tax assets	0.00	0.00
Net deferred tax (liability)	20232.47	20232.47

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Meenakshi Singh

DIRECTOR

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Anniy Yanku

DIRECTOR



MEENAKSHI PLANNERS & CONSTRUCTION PVT.LTD.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTE No. 5 : TRADE PAYABLES

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Rs.P.	Rs.P.
Trade payables	0.00	0.00
Total	0.00	0.00

NOTE No. 6 : OTHER CURRENT LIABILITIES

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Rs.P.	Rs.P.
(a) Other payables	0.00	0.00
(i) Statutory remittances (Contributions to Service Tax)	240000.00	240000.00
(ii) Director Remuneration Payable	0.00	0.00
(iii) Advance from Debtors	16500.00	19500.00
(iv) Accounting charge Payable		
Total	256500.00	259500.00

NOTE No. 7 : SHORT-TERM PROVISIONS

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Rs.P.	Rs.P.
(a) Provision - Others:		
Audit fee	70500.00	60500.00
Professional fee	15000.00	10000.00
(i) Provision for tax (Net of TDS)	105000.00	105000.00
Total	190500.00	175500.00

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Meenakshi Singh

DIRECTOR

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Anuj Yadav

DIRECTOR



MEENAKSHI PLANNERS & CONSTRUCTION PVT.LTD.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTE No. 9 : LONG-TERM LOANS AND ADVANCES

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Rs.P.	Rs.P.
(a) Security deposits Unsecured, considered good	0.00	0.00
(b) Advances	0.00	0.00
Total	0.00	0.00

NOTE No. 9(a) : INVESTMENT

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Rs.P.	Rs.P.
(a) Fixed Deposit	0.00	0.00
(b) Investment in Soho Infra.	0.00	0.00
Total	0.00	0.00

NOTE No. 10 : TRADE RECEIVABLES

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Rs.P.	Rs.P.
Trade receivables outstanding for a period exceeding six months from the date they were due for payment Unsecured, considered good	37022.00	37022.00
Other Receivable Unsecured, considered good	0.00	0.00
Total	37022.00	37022.00

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Meenakshi Singh

DIRECTOR



MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Anurag Yadav

DIRECTOR

NOTE No. 11: CASH AND CASH EQUIVALENTS

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Rs.P.	Rs.P.
A. Cash and cash equivalents		
Cash on Hand	1416.00	4416.00
Balance with Bank in Current Account	2141.70	2141.70
Total	3557.70	6557.70

NOTE No. 12: SHORT-TERM LOANS AND ADVANCES

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Rs.P.	Rs.P.
(a) Balances with government authorities		
Unsecured, considered good	0.00	0.00
(i) Tax Deducted at Source	0.00	0.00
Total	0.00	0.00

NOTE No. 12(a) : Inventories

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Rs.P.	Rs.P.
Closing Stocks	0.00	0.00
Total	0.00	0.00

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Meenakshi Singh

DIRECTOR



MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Anurag Yadav

DIRECTOR

MEENAKSHI PLANNERS & CONSTRUCTION PVT. LTD.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTE No. 8: TANGIBLE ASSETS

PARTICULARS	GROSS BLOCK		DEPRECIATION			NET BLOCK		
	Balances as on 01.04.2020	Addition during the year	Balances as on 31.03.2021	Depreciation upto 31.03.2020	For the year	Total	Balances as on 31.03.2020	Balances as on 31.03.2021
Loose Tools & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture & Fittings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land & Building	11550851.00	0.00	11550851.00	0.00	0.00	0.00	0	11550851.00
Land in under process	6300000.00	0.00	6300000.00	0.00	0.00	0.00	0	6300000.00

For MEENAKSHI PLANNERS & CONSTRUCTION PVT. LTD.

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Meenakshi Patel

(DIRECTOR)

(DIRECTOR)

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Anuj Yadav

DIRECTOR

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ANNEXED



For RISHAV SINHA & CO.
Chartered Accountants
F.R.N.-016619C



PLACE : PATNA

MEENAKSHI PLANNERS & CONSTRUCTION PVT.LTD.

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2021

NOTE No. 13 : REVENUE FROM OPERATIONS

Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
	Rs.P.	Rs.P.
(a) Rendering of Services (Refer Note (i) below)	0.00	0.00
Total	0.00	0.00

Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
	Rs.P.	Rs.P.
(i) Rendering of services comprises :		
Contract Receipt	0.00	0.00
Total	0.00	0.00

NOTE No. 14 : OTHER INCOME

Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
	Rs.P.	Rs.P.
(a) Other non-operating income (net of expenses directly attributable to such income) (Refer Note (i) below)	0.00	0.00
Total	0.00	0.00

Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
	Rs.P.	Rs.P.
(i) Other non-operating income comprises:		
Liability write-off	0	0
Total - Other non-operating income	0.00	0.00

NOTE No. 15 : EMPLOYEE BENEFITS EXPENSES

Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
	Rs.P.	Rs.P.
Salaries and wages	0.00	0.00
Directors' Remuneration	410000.00	0.00
Total	410000.00	0.00

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Meenakshi Singh

DIRECTOR



MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Arjun Yadav

DIRECTOR

MEENAKSHI PLANNERS & CONSTRUCTION PVT.LTD.

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2021

NOTE No. 16 : OTHER EXPENSES

Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
	Rs.P.	Rs.P.
Bank charges	0.00	0.00
Gst late fee	0.00	0.00
Mobile Expenses	0.00	0.00
Printing & Others	0.00	0.00
Misc.Expenses	0.00	0.00
ROC filing	0.00	0.00
Travelling & other	0.00	0.00
Preliminary & Preoperative exp.w/off	0.00	0.00
Loading & Unloading	0.00	0.00
Professional Fee	5000.00	5000.00
R/off-+	0.00	0.00
Total	5000.00	5000.00

Notes:

Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
	Rs.P.	Rs.P.
(i) Payments to the auditors comprises (net of service tax input credit, where applicable):		
As auditors - statutory audit	10000.0	10000.0
Total	10000.00	10000.00

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Meenakshi Singh

DIRECTOR



MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Anuj yadav

DIRECTOR

MEENAKSHI PLANNERS & CONSTRUCTION PVT.LTD.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTE No. 17 : DISCLOSURES UNDER ACCOUNTING STANDARDS

Note	Particulars				
17.01	Related party transactions				
17.01a	Details of related parties:				
	Description of relationship		Names of related parties		
	Key Management Personnel (KMP)		1. Director : Anuj Yadav 2. Director : Meenakshi Singh		
	Relatives of KMP				
	Company in which KMP / Relatives of KMP can				
	Note: Related parties have been identified by the Management.				
	Details of related party transactions during the year ended 31 March, 2019				
17.01b		KMP	Entities in which KMP / relatives of KMP have	Relative of KMP	Total
		Rs.P.	Rs.P.		Rs.P.
	<u>Transaction during the year</u>				
	Payment of Salary to Director,				
	Payment of Salary to Director,				
	Payment of Salary to Director,				
	Payment of Salary to				
	Receipt of Loan from Director				
	Repayment of Loan to, Director				
	Repayment of Loan to, Director				
	<u>Balances outstanding at the end of the year</u>				
	Receipt of Loan from, Director				
	Receipt of Loan from, Director				
	Receipt of Loan from, Director				
	Salary Payable to Directors				
	Salary Payable to relative of Directors				
	Note: Figures in bracket relates to the previous year				

MEENAKSHI PLANNERS & CONSTRUCTION PVT. LTD.

Meenakshi Singh

DIRECTOR

MEENAKSHI PLANNERS & CONSTRUCTION PVT. LTD.

Anuj Yadav

DIRECTOR

MEENAKSHI PLANNERS & CONSTRUCTION PVT.LTD.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

Note	Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
		Rs.P.	Rs.P.
17.02	Earnings per share		
	Basic		
17.02a	Total operations		
	Net profit / (loss) for the year		
	Net profit / (loss) for the year attributable to the equity shareholders		
	Weighted average number of equity shares		
	Par value per share		
	Earnings per share - Basic		

NOTE No. 18 : PREVIOUS YEAR'S FIGURES

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

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Meenakshi Singh

DIRECTOR



MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Anuj Yadav
DIRECTOR

MEENAKSHI PLANNERS & CONSTRUCTION PVT.LTD.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

Note	Particulars
19	Corporate information Meenakshi Planners & Construction Private Limited (The Company) is a private company domiciled in India and incorporated on 18 April 2007 under the provisions of Companies Act, 2013. The Company was incorporated to carry on the business of providing building materials and constructions.
20	Basis of accounting and preparation of financial statements & Significant accounting policies
20.01	Use of estimates The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.
20.02	Inventories Inventories are valued at the lower of cost (on FIFO / weighted average basis) and the net realisable value after
20.03	Cash and cash equivalents Cash comprises cash on hand and demand deposits with banks.
20.04	Depreciation and amortisation Depreciation has been provided on the straight-line method as per the rates prescribed in Schedule II to the Companies Act, 2013. Depreciation has been charged for the period for which assets were put to use.
20.05	Revenue recognition <u>Income from services</u> Revenues from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred.
20.06	Expenses All the expenses are recorded on accrual basis.

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Meenakshi Singh

DIRECTOR



MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Anurag Yadav

DIRECTOR

MEENAKSHI PLANNERS & CONSTRUCTION PVT.LTD.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

20.07	Tangible fixed assets Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.
20.08	Borrowing costs Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the
20.09	Earnings per share Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.
20.10	Taxes on income Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company. Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.
20.11	Provisions and contingencies A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

For Meenakshi Planners & Construction Pvt.Ltd.

IN TERMS OF OUR SEPARATE REPORT
OF EVEN DATE ANNEXED

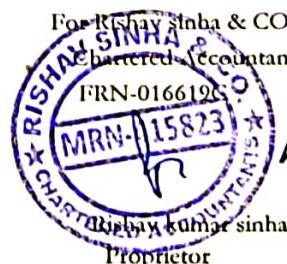
MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

For Rishay Sinha & CO.
Chartered Accountants(DIRECTOR) **DIRECTOR**

(DIRECTOR)

DIRECTOR



PLACE : PATNA

MEENAKSHI PLANNERS & CONSTRUCTION PVT.LTD.

NOTE No. 21

Expenses On Rendering of Services

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Rs.P.	Rs.P.
Purchases	0.00	0.00
Total	0.00	0.00

NOTE No. 22

Changes in Inventories

Particulars	As at 31st March, 2021	As at 31st March, 2020
	Rs.P.	Rs.P.
Opening Stock	0.00	0.00
Closing Stock	0.00	0.00
Total	0.00	0.00

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Meenakshi Singh

DIRECTOR



MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Anuj Yadav
DIRECTOR

MEENAKSHI PLANNERS AND CONSTRUCTION PRIVATE LIMITED
37, RAGHUVANSH APARTMENT, SHASTRI NAGAR,
PATNA-800023 BIHAR
CIN-(U45201BR2007PTC012961)

BOARD'S REPORT

DEAR SHAREHOLDERS,

On behalf of the Board of Directors, it is our pleasure to present the Annual Report together with the Audited Statement of Accounts of MEENAKSHI PLANNERS AND CONSTRUCTION PRIVATE LIMITED ("the Company") for the year ended March 31, 2021.

FINANCIAL PERFORMANCE

The summarized stand alone results of your Company are given in the table below.

Particulars	In Rs.	
	Year ended 31 st March 2021	Year ended 31 st March 2020
Turnover by way of rendering of services	0.00	0.00
Profit before finance charges, Tax, Depreciation/Amortization	(425000)	(15000)
Less: finance Charges	(0)	(0)
Profit before Tax, Depreciation/Amortization	(425000)	(15000)
Less: Depreciation	0.00	0.00
Net Profit before Taxation	(425000)	(15000)
Deferred Tax	00.0	00.0
Profit/(Loss) after tax	(425000)	(15000)
Provision for proposed dividend	0.00	0.00
Dividend Tax	0.00	0.00
Transfer to General Reserves	(425000)	(15000)

SUMMARY OF OPERATIONS

Profit/Loss before and after tax for fiscal year, 2021 is (425000) and (15000), as compare to last year.

RESERVES

The Company has proposes to transfer loss of Rs(425000) amount in reserves.

DIVIDEND

During the Financial year the Company has not declared Dividend.

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.
Meenakshi Singh
DIRECTOR

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD. -
Amij Yadav
DIRECTOR

MEENAKSHI PLANNERS AND CONSTRUCTION PRIVATE LIMITED
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CAPITAL/ FINANCE

During the year, the Company has not allotted any kind of Shares.

As on 31st March, 2021, the issued, subscribed and paid up share capital of your Company stood at Rs. 300000/-, comprising 30000 Equity shares of Rs.10/- each.

CHANGE IN THE NATURE OF BUSINESS

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

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the company have occurred between the end of the financial year of the company to which the financial statements relate and the date of this report.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

1. CHANGES IN DIRECTORS

There is no change during the financial year in the composition of the Board of Directors of the company.

2. DECLARATION BY THE INDEPEDNENT DIRECTORS

The Company being a private company, the appointment of independent director is not mandatory.

3. CHANGES IN KEY MANAGERIAL PERSONNEL

The Company being a private company, the appointment of Key Managerial Personnel is not mandatory as per Section 203 of the Companies Act, 2013.

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Meenakshi Singh

DIRECTOR

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Anuj Yadav
DIRECTOR

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DETAILS OF BOARD MEETINGS

During the year, 7 number of Board meetings were held, details of which are given below:

Date of the meeting	No. of Directors attended the meeting
18.04.2020	02
25.07.2020	02
18.08.2020	02
24.08.2020	02
24.11.2020	02
04.01.2021	02
28.03.2021	02

DISCLOSURE OF REMUNERATION OF EMPLOYEES COVERED UNDER RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

None of the employee of your company, who was employed throughout the financial year, was in receipt of remuneration in aggregate of or more or if employed for the part of the financial year was in receipt of remuneration of five lakh rupees or more per month.

NOMINATION AND REMUNERATION COMMITTEE

The company is not required to formulate nomination and remuneration committee.

DETAILS OF SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

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

DEPOSITS

The Company has not accepted any deposits under the applicable provisions of the Companies Act, 2013 and the rules framed there under.

STATUTORY AUDITORS, THEIR REPORT AND NOTES TO FINANCIAL STATEMENTS

In the last AGM held on 30th, Sept. 2014, M/s Rishav Sinha & Co, Chartered Accountants have been appointed as Statutory Auditors of the Company for a period of 5 years up to AGM to be held in 2019. However, their terms of appointment and remuneration shall be ratified by the members of the Company in the ensuing AGM.

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Meenakshi Singh
DIRECTOR

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Arjun Yadav
DIRECTOR

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Therefore, Board has proposed to ratify the appointment of auditor ensuing AGM Further, the report of the Statutory Auditors alongwith notes to 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.

CORPORATE SOCIAL RESPONSIBILITY

As per the provisions of Section 135 of the Companies Act, 2013, read with rules framed there under, every company including its holding or subsidiary and a foreign company, which fulfills the criteria specified in sub-section (1) of section 135 of the Act shall comply with the provisions of Section 135 of the Act and its rules.

Since the Company is not falling under any criteria specified in sub-section (1) of section 135 of the Act, your Company is not required to constitute a Corporate Social Responsibility ("CSR") Committee.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

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

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, your Directors confirm that:

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis; and
- (e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.
Meenakshi Singh
DIRECTOR

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.
Amir Yadav
DIRECTOR

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RELATED PARTY TRANSACTIONS

The Company has not entered into transactions with the related parties except to the extent remuneration paid/ payable to directors of the company.

HUMAN RESOURCES AND INDUSTRIAL RELATIONS

The Company is pleased to report that during the year under reporting, the industrial relations were cordial.

**DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE
(PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013**

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review, no case of sexual harassment was reported.

**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN
EXCHANGE EARNINGS AND OUTGO**

Information in accordance with the provisions of Section 134 read with the Companies (Accounts) Rules, 2014 regarding conservation of energy, and technology absorption does not apply to your Company.

EXTRACT OF ANNUAL RETURN

Pursuant to section 92(3) of the Companies Act, 2013 ('the Act') and rule 12(1) of the Companies (Management and Administration) Rules, 2014, extract of annual return is Annexed as Annexure 1.

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Meenakshi Singh

DIRECTOR

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.

Anuraj Yadav
DIRECTOR

MEENAKSHI PLANNERS AND CONSTRUCTION PRIVATE LIMITED
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CIN-(U45201BR2007PTC012961)

ACKNOWLEDGEMENT

Your Directors place on record their appreciation for employees at all levels, who have contributed to the growth and performance of your Company.

Your Directors also thank the clients, vendors, bankers, shareholders and advisers of the Company for their continued support.

Your Directors also thank the Central and State Governments, and other statutory authorities for their continued support.

For and on behalf of the Board

**MEENAKSHI PLANNERS AND CONSTRUCTION
PRIVATE LIMITED.**

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.
Meenakshi Singh

DIRECTOR
(Director)

MEENAKSHI PLANNER & CONSTRUCTION PVT. LTD.
Amrj Yadav
DIRECTOR

Date :
Place : PATNA

(Director)