N.S.A CONSTRUCTION PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31 March, 2021

(Amount in Rs.)

	Particulars	Note No.	As at 31st March, 2021	As at 31st March, 2020
A	**CONTINUING OPERATIONS**			
I	Revenue from operations	23	-	-
II	Other income	24	-	-
III	**Total revenue (I+II)**		-	-
IV	**Expenses**			
	(a) Cost of materials consumed	25 A	-	-
	(b) Purchases of stock-in-trade			
	(c) (Increase) / Decrease in Inventories/ WIP	25 B	-	-
	(d) Employee Benefits Expense	26	-	-
	(e) Finance costs	27	-	-
	(f) Depreciation and amortisation expense	11	1,775	2,294.00
	(g) Other expenses	28 (A+B)	15,000	15,000.00
	Total expenses		**16,775**	**17,294**
V	**Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)**		(16,775)	(17,294)
VI	Exceptional items			
VII	**Profit before extraordinary items and tax (V ± VI)**		(16,775)	(17,294)
VIII	Extraordinary items			-
IX	**Profit before tax (VII ± VIII)**		**(16,775)**	**(17,294)**
X	**Tax expense:**			
	(a) Current tax expense for current year		-	-
	(b) Less: MAT credit (where applicable)			-
	(c) Current tax expense relating to prior years		-	
	(d) Net current tax expense (a-b+c)		-	-
	(e) Deferred tax		-	-
XI	**Profit / (Loss) from continuing operations (IX± X)**		**(16,775)**	**(17,294)**
B	**DISCONTINUING OPERATIONS**			
XII	i. Profit / (Loss) from discontinuing operations (before tax)		-	-
	ii. Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations			-
XIII	Add / (Less): Tax expense of discontinuing operations			-
XIV	**Profit from discontinuing operations (XII±XIII)**		-	-
XV	**Profit / (Loss) for the year (XI ± XIV)**		**(16,775)**	**(17,294)**
XVI	**Earning per equity share**			
	Basic		-	0.00
	Diluted		-	-

See accompanying notes forming part of the financial statements

In terms of our report attached

For PANKAJ KUMAR MISHRA & ASSOCIATES
Chartered Accountants
FRN: 014613C

PANKAJ KUMAR MISHRA
(Partner)
M.NO-096920
Place: Patna
Date: 08.11.2021

Pankaj Kumar Mishra & Associates PATNA

For and on behalf of the Board of Directors

FOR, NSA CONSTRUCTION PVT. LTD.
Pankaj Kumar Verma
PANKAJ KUMAR VERMA
Director
Din 07282276
DIRECTOR

FOR, NSA CONSTRUCTION PVT. LTD.
Neeraj Kumar Dubey
NEERAJ KUMAR DUBEY
Director
Din 03245039
DIRECTOR

Note 20 Short-term loans and advances

Particulars	As at 31st March, 2021	As at 31st March, 2020
(a) Loans and advances to related parties		
(i) Secured, considered good	-	-
(ii)Unsecured, considered good		
(iii)Doubtful		
(b) Others		
(i) Security deposits		
(ii) Loans and advances to employees		-
(iii) Prepaid Expense-Unsecured, considered good		
(iv) Balances with government authorities		
Unsecured, considered good		
TDS & taxes Pr years	-	
TDS & taxes CY		-
(v) Inter-corporate deposits		-
(vi) Others	-	-
Advances to suppliers & others		
	-	-
Total	-	-

Note 21 Other current assets

Particulars	As at 31st March, 2021	As at 31st March, 2020
(a) Unbilled revenue		
(b) Unamortised expenses		
(iii) Discount on shares (where applicable)		
(c) Others	-	
Total	-	-

Note 22 Contingent liabilities and commitments

Particulars	As at 31st March, 2021	As at 31st March, 2020
Contingent Liabilities:		
(a) Claims against the company not acknowledged as debt;		
(b) Guarantees;		
(c) Others money for which the company is contingently liable;		
Others Expenses	-	
Commitments:		
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for;		
(b) Uncalled liablity on shares and other investments partly paid;		
© Other commitments;		
Total	-	-

Note 23 Revenue from operation

Particulars	As at 31st March, 2021	As at 31st March, 2020
(a) Sale of products;	-	
(b) Sale of services;	-	-
(c) Other operating revenue;		
Less:		
(d) Excise duty		
Total	-	-

Note 24 Other income

Particulars	As at 31st March, 2021	As at 31st March, 2020
(a) Discount & other Income	0	
(b) Others- Profit on sale of Car		0
(c)Net gain/loss on sale of investment		
(d) Other non-operating Income		0
Total	0	0

FOR, NSA CONSTRUCTION PVT. LTD.

Pankaj Kumar Verma

DIRECTOR

Note 25 A Cost of material / services consumed

Kumar Mishra & Co

Particulars	As at 31st March, 2021	As at 31st March, 2020
Cost of services	0	
	0	0
	0	0
Total	0	0
Deails of purchase under broad heads		
Paddy		
Total		

Note 25 B Change in inventory of finished goods / WIP

Particulars	As at 31st March, 2021	As at 31st March, 2020
(ii) Change in Work in progress		
Opening WIP		
Add:		-
Less: Closing WIP		
Change in WIP		0.000
Total	-	-

Note 26 Employee Benefits Expense

Particulars	As at 31st March, 2021	As at 31st March, 2020
Director salary		
Salaries and Wages to staff	-	-
Contribution to provident fund(PF)	-	-
Contribution to ESIC		
Contribution to others		
Expense on ESOP & ESPP		
Staff welfare expenses		
Total	-	-
		-

Note 27 Finance costs

Particulars	As at 31st March, 2021	As at 31st March, 2020
(a) Interest expense on:		
(i) Borrowings		
Bank Interest		
(ii) Trade payables	-	-
(iii) Others		
(b) Other borrowing costs		
Bank Charges	-	
(c) Net (gain) / loss on foreign currency transactions and translation	-	-
Total	-	-

FOR, NSA CONSTRUCTION PVT. LTD.

Pankaj Kumar Verma

DIRECTOR

FOR, NSA CONSTRUCTION PVT. LTD.

DIRECTOR

Pankaj Kumar Mishra & Associates PATNA

Note 28 A . Other expenses

Particulars	As at 31st March, 2021	As at 31st March, 2020
(i) (Admistration and others.)		
Roc & income tax filling fee	10,000	10,000
Total	10,000	10,000

Note 28 B . Other expenses (contd....)

Particulars	As at 310 St March 2021	As at 31st March, 2020
(i) Payments to the auditors		
For statutory audit	5,000	5,000
For taxation matter		
For company law matters		
For management services		
For other services		
For reimbursement of exp.		
Total	5,000	5,000
Total	15,000	15,000

FOR, MGA CONSTRUCTION PVT. LTD.

Pankaj Kumar Verma

DIRECTOR

FOR, MGA CONSTRUCTION PVT. LTD.

Nanaj Kumar Dubey

DIRECTOR

Pankaj Kumar Mishra & Associates
PATNA

M/s N.S.A CONSTRUCTION PRIVATE LIMITED

Notes forming part of the financial statements for the year ended 31st March, 2021

Note I: Significant Accounting Policies

1. Basis of preparation of Financial statements.

The Company maintains its accounts on accrual basis following the historical cost convention in accordance with Generally Accepted Accounting Principles (GAAP) in India and in compliance with the Accounting Standards and other requirements of the Companies Act. 2013 as adopted consistently by the company.

2. AS-1 Method Of Accounting

The company generally follows mercantile system of accounting and recognizes significant items of Income and Expenditure on Accrual basis.

3. AS-2 Inventories

Not Applicable

4. AS-3 Cash Flow StatemSents

Cash flow statements has been prepared as it is applicable as per accounting standards In the case of the company .

5. AS-4 Contingencies and events occuring after the Balance Sheet date

As there is no such transaction Accounting Standard-4 relating to contingencies and events after the Balance Sheet date not applicable.

6. AS-5 Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies

There is no such transaction related to AS-5

7. AS-6 Depreciation

Depreciation on fixed assets is provided on written down value method at the rate and in the manner prescribed in schedule II to the Companies Act, 2013.

8. AS-7 Construction Contract

The company follows the rules of AS-7 regarding constructions contract.

9. AS- 9 Revenue Recognition

As -9 is properly followed for business of the company. As regards other business, Revenue is recognized on actual basis.

10. AS-10 Fixed Assets.

Fixed assets are stated at cost less accumulated depreciation. All costs, including freight, carriage etc. till commencement of commercial production are capitalized.

11. AS-11 Foreign Exchange transaction

No foreign exchange transaction has been made during the year.

12. AS-12 Government Grant

No Government Grant has been received during the year.

13. AS-13 Investment

Investment has been valued on the basis of actual cost unless there is permanent diminution in their value which is less than their original cost.

14. AS-14 Amalgamation

The Company has not made any such arrangements of amalgamation during accounting year, hence AS-14 is not applicable.

15. AS-15 Employees Benefit /Retirement Benefit

At present the company doesn't need to follow the employee benefit scheme or retirement benefit scheme to the employees.

16. AS-16 Borrowings Costs

The company follows the rules of AS-16 in respect of Borrowings cost

17. AS-17 Segment Reporting

As the turnover for the accounting period does not exceeds Rs 50 crores. Segment Reporting requirements laid down in AS-17 relating to the disclosure of corresponding previous year's figures in the first year of application of the accounting standard are not applicable to the company.



18. AS-18 Related Party Disclosures

Proper disclosure has been made in compliance with the AS-18 for related party disclosure.

19. AS-19 Leasing

There are no such agreement based on leasing.

20. AS-20 Earning/Loss per Share

Basics Earning / (Loss) per share are calculated by dividing the net profits or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares, except where results are anti dilutive.

21. AS-21 Consolidated Financial Statements (CFS)

Not Applicable

22. AS-22 Accounting for taxes on income

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act.

Deferred income tax reflects the tax effect of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax is measured based on the tax rates and tax laws enacted or substantively enacted at the balance sheet date.

Deferred tax assets 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. In situations where the company has unabsorbed depreciation or carry forward tax losses under tax laws, deferred tax assets are recognized to the extent of deferred tax liabilities or only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each balance sheet date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The Company offsets, on a year to year basis, the current tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis.

In view of the above the company doesn't recognizes the deferred tax assets arised during the financial year.

Pankaj Kumar Mishra & Asso PATNA

M/s N.S.A CONSTRUCTION PRIVATE LIMITED

AS-23 Accounting for investments in Associates in CFS

Not Applicable

AS-24 Discontinuing Operations

None of the Operations during the year is discontinued.

AS-25 Interim Financial Reprting

The company has not made Interim Financial Reporting as it is not applicable to the company.

AS-26 Intangible Assets

No reporting has been done as it is not applicable.

AS-27 Financial Reporting of Interest in Joint Ventures

The company does not have any such interest in joint ventures.

AS-28 Impairement of Assets

No reporting has been done as it is not applicable.

AS-29 Provision, Contingent liabilities and Contingent Assets:-

Necessary provisions are made for present obligations that arise out of events prior to the balance sheet date entailing future outflow of economic resources. Such provisions reflect best estimates based on available information.

Disputed liabilities and claims against the company including claims raised by fiscal authorities (e.g., Sales Tax, Income-Tax, etc.), pending in appeal / court for which no reliable estimate can be made of the amount of the obligations or having remote chances for crystallization are not provided for in accounts but disclosed in notes to accounts.



M/s N.S.A CONSTRUCTION PRIVATE LIMITED

Note II : Notes to Accounts

Part- A: In respect of items on the face of the Balancesheet and Profit & Loss Account

1. Share capital: There is no change in share capital.
2. Long-term borrowings represents loan from directors & shareholders.
3. Short term provision includes provision for audit fee & Filling fee
4. There is no material things to be reported for fixed assets.
5. Non-current investments represents shop of the company.
6. Expenses represents all expenses made by company.

Part- B: General / Other

1. The management takes the responsibilities on behalf of the company for all the statutory and non statutory liabilities of the company which shall arise ,if any, in future apart from the liability appearing in the financial statement..
2. The company has no bank account apart from bank account/s which appear in the balance sheet.
3. Cash in hand fixed assets has been taken as physically conducted and certified by the management. Physical verification of the same were not done by either statutory auditors or any other authorized entity.
4. The company has no pending litigation.
5. In some cases ,The Company has made payment to its directors, staff and other person to meet its expenditures, due to inherent nature of work of the company.
6. No effect has been given in the books of Account for contingent liabilities, if any.

1. None of the employees of the company has been in receipt or entitled to receive a remuneration of Rs. 60,00,000 per annum or Rs.5,00,000 p.m. for any part of the year..
2. Wherever external vouchers were not available proper internal vouchers were prepared and duly approved by the management.

3. Auditor's Remuneration:

	2020-21 (Rs).	2019-20 (Rs.)
Statutory Audit Fees	5000/-	5000/-

4. Basic and Diluted Earning/(Loss) Per Share:

Earning(Loss) per share (EPS)	Year ended	Year ended

Raj Kumar Mishra & Ass PATNA

M/s N.S.A CONSTRUCTION PRIVATE LIMITED

	31.03.2021 (Rs.)	31.03.2020 (Rs.)
Earnings/(Loss) per share has been computed as under: Profit/(Loss) attributable to equity shareholders- for basic and diluted EPS	-16775	-17294
Weighted average no. Equity shares outstanding during the year:	10000	10000
Earning Per Shares basic EPS	00	00
diluted EPS	00	00

5. Company has made Related Party Disclosures in accordance with Accounting Standard 18

Related Party Transactions:

PANKAJ KUMAR VERMA — Director

NEERAJ KUMAR DUBEY — Director

6. Transactions with Related Parties	As on 31st March 2021
(a) Director's salary	000
(b)Unsecured	1231500
(from Directors and shareholders & their relatives)	

Pankaj Kumar Mishra & Associates PATNA

M/s N.S.A CONSTRUCTION PRIVATE LIMITED

7. Contingent liabilities not provided for in respect of claims against the company not acknowledged as debts: **Nil**

8. Previous Years figures have been regrouped/ rearranged wherever considered necessary

As per our reprt of event date attached.

M/s N.S.A CONSTRUCTION PRIVATE LIMITED

For and on behalf of
Pankaj Kumar Mishra & Associates.
Chartered Accountants

Pankaj Kumar Mishra
(Partner)
M.no. 096920
Place: Patna
Date: 08.11.2024

Pankaj Kumar Mishra & Associates PATNA

PANKAJ KUMAR VERMA
Director
Din 07282276

NEERAJ KUMAR DUBEY
Director
Din 03245039