M/S N.S.A. CONSTRUCTION PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31 March, 2022

CIN-U45200BR2010PTC016275

(Amount in Rs.)

	Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
	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	13.46	17.75
	(g) Other expenses	28 (A+B)	150.00	150.00
	Total expenses		**163.46**	**167.75**
V	**Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)**		(163.46)	(167.75)
VI	Exceptional items			
VII	**Profit before extraordinary items and tax (V ± VI)**		(163.46)	(167.75)
VIII	Extraordinary items			-
IX	**Profit before tax (VII ± VIII)**		**(163.46)**	**(167.75)**
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)**		**(163.46)**	**(167.75)**
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)**		**(163.46)**	**(167.75)**
XVI	**Earning per equity share**			
	Basic		(0.02)	-0.02
	Diluted		(0.02)	(0.02)

See accompanying notes forming part of the financial statements

In terms of our report attached

For PANKAJ KUMAR MISHRA & ASSOCIATES
Chartered Accountants

PANKAJ KUMAR MISHRA
(Partner)
M.NO-096920
Place: Patna
Date: 07/09/2022

For and on behalf of the Board of Directors

N.S.A. Construction Pvt. Ltd.

NIRANTER KUMAR DUBEY
Director
Din 09572170

N.S.A. Construction Pvt. Ltd.

NEERAJ KUMAR DUBEY
Director
Din 03245039

Note 22 Contingent liabilities and commitments

Particulars	As at 31st March, 2022	As at 31st March, 2021
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	-	-

M/S N.S.A. CONSTRUCTION PRIVATE LIMITED
Notes forming part of the financial Statementi for the year ended 31st march 2022

Note 23 Revenue from operation

Particulars	As at 31st March, 2022	As at 31st March, 2021
(a) Sale of products;		
(b) Sale of services;		
(c) Other operating revenue;		
Less:		
(d) Excise duty		
Total Income	-	-

Note 24 Other income

Particulars	As at 31st March, 2022	As at 31st March, 2021
(a) Interest Income		
(b) Dividend Income	0.00	0.00
(c)Net gain/loss on sale of investment		
(d) Other non-operating income		
Total	0.00	0.00

Note 25 A Cost of material consumed

Particulars	As at 31st March, 2022	As at 31st March, 2021
Op. Stock	0.00	0.00
Add Purchase	0.00	0.00
Less Cl. Stock	0.00	0.00
Total	0.00	0.00

Note 25 B Change in Inventory

Note 26 Employee Benefits Expense

Particulars	As at 31st March, 2022	As at 31st March, 2021
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	-	-

Pankaj Kumar Mishra & Associates PATNA

N.S.A. Construction Pvt. Ltd.
Director

N.S.A. Construction Pvt. Ltd.
Director

Note 27 Finance costs

Particulars	As at 31st March, 2022	As at 31st March, 2021
(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	-	-

Note 28 A . Other expenses

Particulars	As at 31st March, 2021	As at 31st March, 2021
(i) (Manufacturing and selling exp.)		
Power & fuel Exp		
Claims		
Wages		
Packing Exp		
Loading / unloading & freight exp		
Stors & spares & repair to P&M		
Total	-	-

Note 28 B Other expenses

Particulars	As at 31st March, 2021	As at 31st March, 2021
(ii) (Admistration and others.)		
Business promotion ,Discount & commission		
Misc Exp		
Office exp		
Repairs & maintenance to Buildings & warehouse		
Late Fine		
Travelling & convanence		
Printing & stationery		
Fee,Rates and taxes		
Rent exp		
Insurance exp		
Roc & Income tax Filing exp		
Total	100.00	100.00
	100.00	100.00

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

Particulars	As at 31st March, 2021	As at 31st March, 2021
(i) Payments to the auditors		
For statutory audit		
For taxation matter	50.00	50.00
For company law matters		
For management services		
For other services		
For reimbursement of exp		
Total	50.00	50.00
Total	150.00	150.00

Pankaj Kumar Mishra & Associates PATNA

N.S.A. Construction Pvt. Ltd.
Director

N.S.A. Construction Pvt. Ltd.
Director

M/S N.S.A. CONSTRUCTION PRIVATE LIMITED

: 11 :- Property ,Plant & Equipment

Fixed Assets		Gross Block					Accumulated Depreciation			Net Block	
		Balance as at 1 April 2021	Additions/ (Disposals)	Acquired through business combinations	Revaluations/ (Impairments)	Balance as at 31 March 2022	Balance as at 1 April 2021	Depreciation charge for the year	Balance as at 31 March 2022	Balance as at 1 April 2022	Balance as at 31 March 2021
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Furniture & fixture		407.78	-			407.78	384.10	6.37	390.47	17.31	23.68
Air condinitionar		330.00				330.00	310.04	3.61	313.65	16.35	19.96
Office equipment		170.00				170.00	148.95	3.48	152.43	17.56	21.05
WIP						-	-		-	163.46	
Sub Total (1).....		907.78	-	-	-	907.78	843.09	13.46	856.76	214.68	64.68

For and on Behalf of the Board

(Director) (Director)

N.S.A. Construction Pvt. Ltd.

Director

N.S.A. Construction Pvt. Ltd.

Director

S N.S.A. CONSTRUCTION PRIVATE LIMITED

nexure (1)

Trade Receivable ageing schedule

Current Year

	Particulars	Outstanding for following period from due date of payment					
		Less than 6 months	6 months- 1 year	1-2 years	2-3 years	more than 3 years	Total
i	Undisputed trade receivables - considered good	-	-	-	-	-	-
ii	Undisputed trade receivables - considered doubtful	-	-	-	-	-	-
iii	Disputed trade receivables - considered good	-	-	-	-	-	-
iv	Disputed trade receivables - considered doubtful	-	-	-	-	-	-
							-

Previous Year

i	Undisputed trade receivables - considered good	-	-	-	-	-	-
ii	Undisputed trade receivables - considered doubtful	-	-	-	-	-	-
iii	Disputed trade receivables - considered good	-	-	-	-	-	-
iv	Disputed trade receivables - considered doubtful	-	-	-	-	-	-

Note : (i) similar information shall be given where no due date of payment is specified, in that case disclosure shall be from the date of the transaction

Pankaj Kumar Mishra & Associates PATNA

N.S.A. Construction Pvt. Ltd.

Director

N.S.A. Construction Pvt. Ltd.

Director

Notes forming part of the financial statements for the year ended 31st March, 2022

(All amounts in Rs Hundreds, unless otherwise stated)

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 .

Pankaj Kumar Mishra & Associates PATNA

N.S.A. Construction Pvt. Ltd.

Director

N.S.A. Construction Pvt. Ltd.

Director

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.

N.S.A. Construction Pvt. Ltd.

Director

N.S.A. Construction Pvt. Ltd.

Director

Pankaj Kumar Mishra & Associates PATNA

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.

N.S.A. Construction Pvt. Ltd. N.S.A. Construction Pvt. Ltd.

Director Director

Pankaj Kumar Mishra & Associates PATNA

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.



N.S.A. Construction Pvt. Ltd.

Director

N.S.A. Construction Pvt. Ltd.

Director

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 & sharcholders.
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:

(All amounts in Rs Hundreds, unless otherwise stated)

	2021-22 (Rs).	2020-21 (Rs.)
Statutory Audit Fees	50.00/-	50.00/-

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

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

Pankaj Kumar Mishra & Associates PATNA

N.S.A. Construction Pvt. Ltd.
Director

N.S.A. Construction Pvt. Ltd.
Director

	31.03.2021	31.03.2020
Earnings/(Loss) per share has been computed as under: Profit/(Loss) attributable to equity shareholders- for basic and diluted EPS	163.46	-167.75
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:

6. Transactions with Related Parties	As on 31st March 2022
(a) Director's salary	000
(b)Unsecured	12315.00

(from Directors and shareholders & their relatives)

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: 09/09/2022

N.S.A. Construction Pvt. Ltd.

NIRANTER KUMAR DUBEY
Director
Din 09572170

N.S.A. Construction Pvt. Ltd.
Director

NEERAJ KUMAR DUBEY
Director
Din 03245039

PART -C

(All amounts in Rs Hundreds, unless otherwise stated)

1 Additional Regulatory Information

(i) Title deeds of Immovable Property not held in name of the Company

Details of all the immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company(in format given below) and where such immovable property is jointly held with others, details are being given to the extent of the company's share.

Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter (as defined under CA 2013)/	Property held since which date	Reason for not being held in the name of the company, also indicate if in dispute
PPE	Land		NO SUCH CASE			
	Building					
Investment property	Land					
	Building					
Non-current asset held for sale	Land					
	Building					
others						

#Relative here means relative as defined in the Companies Act, 2013.

***Promoter here means promoter as defined in the Companies Act, 2013.**

(ii) Revaluation of Property, Plant and Equipment

The Company has not revalued its Property, Plant and Equipment during the year

Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017.	NO SUCH CASE

(iii) Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties

The Company has not granted any Loans or Advances in the nature of loans during the year to its promoters, directors, KMPs and the related parties.

Following disclosures is being made where Loans or Advances in (a) repayable on demand or (b) without specifying any terms or period of repayment					
Type of Borrower		Amount of loan or advance in the nature of loan outstanding		Percentage to the total Loans and	
		Current Year	Previous Year	Current Year	Previous Year
Promoter					
Directors					
KMPs					
Related Parties					

(iv) Capital-Work-in Progress (CWIP)

The Company does not have any Capital-Work-in Progress, whether is current year or in previous year, whether ongoing or temporarily suspended or the completion of which is overdue or exceeded the originally estimated cost.

(a)

CWIP aging schedule					Total*	
CWIP	Amount in CWIP for a period of				Current Yr	Prev Year
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
Projects in progress	Nil	Nil	Nil	Nil	Nil	Nil
Projects temporarily suspended	Nil	Nil	Nil	Nil	Nil	Nil
Previous Year	0	Nil	Nil	Nil	Nil	0
***Total shall tally with CWIP amount in the balance sheet.**					Nil	

(b)

For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given**	

N.S.A. Construction Pvt. Ltd.

Director

N.S.A. Construction Pvt. Ltd.

Director

CWIP	To be completed in				Total*	
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Current Yr	Prev Year
Projects in progress	Nil	Nil	Nil	Nil	Nil	Nil
Projects temporarily suspended	Nil	Nil	Nil	Nil	Nil	Nil
Previous Year	Nil	Nil	Nil	Nil	Nil	Nil
**Details of projects where activity has been suspended shall be given separately.						

(v) Intangible assets under development:

The Company does not have any Intangible assets under development, whether is current year or in previous year, whether ongoing or temporarily suspended or the completion of which is overdue or exceeded the originally estimated cost.

(a) Intangible assets under development aging schedule

Intangible assets under development	Amount in CWIP for a period of				Total*	
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Current Yr	Prev Year
Projects in progress	Nil	Nil	Nil	Nil	Nil	Nil
Projects temporarily suspended	Nil	Nil	Nil	Nil	Nil	Nil
Previous Year	Nil	Nil	Nil	Nil	Nil	Nil
* Total shall tally with the amount of Intangible assets under development in the balance sheet.						

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following Intangible assets under development completion schedule shall be given**:

Intangible assets under development	To be completed in				Total*	
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Current Yr	Prev Year
Current Year	Nil	Nil	Nil	Nil	Nil	Nil
Project 2"	Nil	Nil	Nil	Nil	Nil	Nil
Previous Year	Nil	Nil	Nil	Nil	Nil	Nil
**Details of projects where activity has been suspended shall be given separately.						

(vi) Details of Benami Property

No proceedings have been initiated during the or pending as at the end of the year against the company for holding any benami property under the Prohibition of Benami Transactions Act, 1988 (45 of 1988) and the rules made thereunder

Where any proceedings have been initiated or pending against	
(a)	Details of such property, including year of acquisition,
(b)	Amount thereof,
(c)	Details of Beneficiaries,
(d)	If property is in the books, then reference to the item
(e)	If property is not in the books, then the fact shall be
(f)	Where there are proceedings against the company
(g)	Nature of proceedings, status of same and company's

(vii) Borrowings from banks or financial institutions-Quarterly Returns/ Statements

Company has NOT borrowed from banks or financial institutions on the basis of security of current assets during the year.

Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following -	
(a) whether quarterly returns or statements of current	NOT APPLICABLE
(b) if not, summary of reconciliation and reasons of	N.A.

(viii) Wilful defaulter

The company has not been declared a wilful defaulter during the year by any bank or financial Institution or other lender.

Where a company is a declared wilful defaulter* by any bank or	
(a) Date of declaration as wilful defaulter,	
(b) Details of defaults (amount and nature of defaults).	
* **"wilful defaulter" here means a person or an issuer who or which is categorized as a wilful defaulter by any bank or financial institution (as defined under the Act) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.**	

(ix) Relationship with Struck off Companies :

The company does not have any transaction during the year with companies struck off under section 248 of the Companies Act.

Where the company has any transactions with companies struck	

N.S.A. Construction Pvt. Ltd.
Director

N.S.A. Construction Pvt. Ltd.
Director

Pankaj Kumar Mishra & Associates
PATNA

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding		Relationship with the Struck off company, if any, to be disclosed
		Current Yr	Prev Year	
	Investments in securities			
	Receivables			
	Payables			
	Shares held by stuck off company			
	Other outstanding balances (to be specified)			

(x) Registration of charges or satisfaction with Registrar of Companies

The company was not required to get charges or satisfaction of charges to be registered with Registrar of Companies as it did not have any borrowing during the year.

Where any charges or satisfaction yet to be registered with	

(xi) Compliance with number of layers of companies

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

Where the company has not complied with the number of layers	

(xii) Compliance with approved Scheme(s) of Arrangements

The Company did not enter into any Scheme of Arrangements during the year, requiring approval thereof by, nor any such scheme was approved by the Competent Authority during the year, in terms of sections 230 to 237 of the Companies Act, 2013.

Where any Scheme of Arrangements has been approved by the	

(xiv) Utilisation of Borrowed funds and share premium:

(A) The Company has not advanced or given loan or invested funds through any intermediary during the year, to any other person(s) or entity(ies), including foreign entities, being Ultimate Beneficiary, identified in any manner whatsoever by or on behalf of the company.

(B) The company has not received any fund from any person(s) or entity(ies), including foreign entities, (Funding Party) with the understanding that the company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries).

(A)	Where company has advanced or loaned or invested (i) directly or indirectly lend or invest in other persons (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries; the company shall disclose the following:-			
		Date	Amount	complete details of each Intermediary/ ultimate beneficiaries
(I)	fund advanced or loaned or invested in			
(II)	fund further advanced or loaned or			
(III)	guarantee, security or the like provided to			
(IV)	declaration that relevant provisions of the			

(B)	Where a company has received any fund from any (i) directly or indirectly lend or invest in other persons (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following:-			
		Date	Amount	complete details of each funding party/ ultimate beneficiaries

Pankaj Kumar Mishra & Associates PATNA

N.S.A. Construction Pvt. Ltd.

Director

N.S.A. Construction Pvt. Ltd.

Director

(I)	fund received from Funding parties with			
(II)	fund further advanced or loaned or			
(III)	guarantee, security or the like provided to			
(IV)	declaration that relevant provisions of the			

(XV) RATIO

SEPEARATE SHEET ATTACHED

2 Undisclosed income

The Company has not surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961,

The Company shall give details of any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), unless there is immunity for disclosure under any scheme and also shall state whether the previously unrecorded income and related assets have been properly recorded in the books of account during the year.;

3 Corporate Social Responsibility (CSR)

The company is not covered during the year under section 135 of the Companies Act, 2013. Therefore, the provisions related to

Where the company covered under section 135 of the companies act, the following shall be disclosed with regard to CSR activities:-

		Current Yr	Prev Yr
(a)	amount required to be spent by the company during the year,		
(b)	amount of expenditure incurred,		
(c)	shortfall at the end of the year,		
(d)	total of previous years shortfall,		
(e)	reason for shortfall,		
(f)	nature of CSR activities,		
(g)	details of related party transactions, e.g., contribution to a trust controlled by the company in		
(h)	where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.		

4 Details of Crypto Currency or Virtual Currency

The Company hasnot traded or invested in Crypto currency or Virtual Currency during the financial year

Where the Company has traded or invested in Crypto currency or Virtual Currency during the financial year, the following shall be disclosed:-

		Current Yr	Prev Yr
(a)	profit or loss on transactions involving Crypto currency or Virtual Currency		
(b)	amount of currency held as at the reporting date,		
(c)	deposits or advances from any person for the purpose of trading or investing in Crypto Currency/ virtual currency		

5 Where the company has not used the borrowing fund from Bank or Financial purpoe for which it was borrowed.

Disclose the detail where it was used

6 Any of the assets other than Property ,Plant and equipment, intengible assets and non current investment has been sold on less thn its book value.The board shall state the fact.

In terms of our report of even date
For, Pankaj Kumar Mishra & Associate
Chartered Accountants
FRN -014613C

(Pankaj Kumar Mishra)
M.No. 096920
Partner
Tel 07109/2022

N.S.A. Construction Pvt. Ltd.

Director

NIRANTER KUMAR DUBEY
Din 09572170
Director

N.S.A. Construction Pvt. Ltd.

Director

NEERAJ KUMAR DUBEY
Din 03245039
Director

...L PRIVATE LIMITED

...Y Financial ratio

Sr. No.	Particulars	Items included in Numerator	Items included in Denominator	Current Year			Prev Yr			% of variance	Reason for variance
				Numerator	Denominator	Ratio	Numerator	Denominator	Ratio		
(a)	Current Ratio	Current Assets	Current Liab	2832	300	9.44	1782	150	11.88	-20.54%	
(b)	Debt-Equity Ratio	Total Borrowing	Equity + Reserve & Surplus	13365	1175	11.37	12315	1175	10.48	8.53%	
(c)	Debt Service Coverage Ratio	Earning for Debt Service = Net Profit after taxes + Noncash operating expenses + Interest + Other non-cash	Debt service = Interest and lease payments + Principal repayments	-150	0	#DIV/0!	-150	0	#DIV/0!	#DIV/0!	0
(d)	Return on Equity Ratio	PAT	Equity + Reserve & Surplus	-163	1175	-13.91%	-167.75	1175	-14.27%	-2.56%	
(e)	Inventory turnover ratio	Cost of goods sold = Cost material Consumed + Purchases of stock in trade + Change in inventories of Finished Goods, Work in progress and Stock in trade	Average inventory	0	0	#DIV/0!	0	0	#DIV/0!	#DIV/0!	
(f)	Trade Receivables turnover ratio	Credit Sales	Average trade receivables	0	0	#DIV/0!	0	0	#DIV/0!	#DIV/0!	
(g)	Trade payables turnover ratio	Credit purchase	Average trade payables	0	0	#DIV/0!	0	0	#DIV/0!	#DIV/0!	
(h)	Net capital turnover ratio	Revenue from operations	Working Capital=Total current assets-Total current liabilities	0	2532	-	0	1632	-	#DIV/0!	
(i)	Net profit ratio	PAT	Revenue from operations	-163	0	#DIV/0!	-169	0	#DIV/0!	#DIV/0!	
(j)	Return on Capital employed	EBIT	Capital employed = Tangible Net worth + Total Borrowings + Deferred Tax Liabilities(if any)	-163	14540	-1.12%	-169	13490	-1.24%	-9.59%	
(k)	Return on Investment	Weighted average investment	Income from investment		0	#DIV/0!		0	#DIV/0!	#DIV/0!	

The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.

Prabhakar Mishra & Associates PATNA

N.S.A. Construction Pvt. Ltd.

Director

N.S.A. Construction Pvt. Ltd.

Director