M/S N.S.A. CONSTRUCTION PRIVATE LIMITED
Balance Sheet as at 31st March, 2022
CIN-U45200BR2010PTC016275

(All amounts in Rs Hundreds, unless otherwise stated)

Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital	1	1,000.00	1,000.00
(b) Reserves and Surplus	2	175.34	175.34
(c) Money received against share warrants		-	-
2. Share application money pending allotment			
3. Non-current liabilities			
(a) Long-term borrowings	3	13,365.00	12,315.00
(b) Deferred Tax Liabilities (Net)	4	-	-
(c) Other long-term liabilities	5	-	-
(d) Long-term provisions	6	-	-
4. Current liabilities			
(a) Short-term borrowings	7	-	-
(b) Trade payables	8		
(A) Total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises			
(c) Other current liabilities	9	-	-
(d) Short-term provisions	10	300.00	150.00
TOTAL		14,840.34	13,640.34
II ASSETS			
1. Non-current assets			
(a) Property ,Plant and Equipment and Intangible assets			
(i) Property ,Plant and Equipment	11	214.68	64.68
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible Assets under Development			
(b) Non-current investments	12	11,793.87	11,793.87
(c) Deferred tax assets (net)	13		
(d) Long-term loans and advances	14	-	
(e) Other non-current assets	15	-	-
2. Current assets			
(a) Current investments	16		-
(b) Inventories	17	-	-
(c) Trade receivables	18	-	-
(d) Cash and cash equivalents	19	2,831.79	1,781.79
(e) Short-term loans and advances	20	-	-
(f) Other current assets	21	-	-
(g) Contingent liabilities and commitments	22	-	-
TOTAL		14,840.34	13,640.34

See accompanying notes forming part of the financial statements

In terms of our report attached.

(0)

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

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.
Director

NIRANTER KUMAR DUBEY
Director
Din 09572170

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

NEERAJ KUMAR DUBEY
Director
Din 03245039

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

Note 1 Share capital

(All amounts in Rs Hundreds, unless otherwise stated)

Particulars	As at 31st March, 2022		As at 31st March, 2021		
	Number of shares	Amount	Number of shares		Amount
(a) Authorised					
Equity shares of Rs 10.00 each with voting rights	100,000	10,000.00	100,000		10,000.00
					10,000.00
(b) Issued					
Equity shares of Rs 10.00 each with voting rights	10,000	1,000.00	10,000		1,000.00
(c) Subscribed and fully paid up					
Equity shares of Rs 10.00 each with voting rights	10,000	1,000.00	10,000		1,000.00
(d) Subscribed but not fully paid up					
Equity shares of Rs 10.00 each with voting rights	-	-	-		-
Total (c+d)	10,000	1,000.00	10,000.00		1,000.00

Note 1A

Reconciliation of number of shares

Particulars	Equity Shares				
	As at 31st March 2022		As at 31st March 2021		
	Number	Amount in Rs.	Number		Amount in Rs.
Shares outstanding at the beginning of the year	10,000	1,000	10,000		1,000
Shares Issued during the year	-	-	-		-
Shares bought back during the year	-	-	-		-
Any other movement (please specify)	-	-	-		-
Shares outstanding at the end of the year	10,000	1,000	10,000		1,000

Clause (i) of Note 1 Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2022		As at 31st March, 2021		
Equity Shares with Voting Rights	Number of shares held	% holding	Number of shares held		% holding
NIRAJ KUMAR DUBEY	5,000	50.00%	5,000		50.00%
SINDHU BALA DUBEY	5,000	50.00%	-		
NITYA NAND DUBEY	-		5,000		50.00%
	-		-		
	-		-		
Total	10,000	100%	10,000		100%

Shareholding of Promoters

Promoter Name	Current Year		Previous Year		
	% of Share	Number of shares held	% of Share		Number of shares held
NIRAJ KUMAR DUBEY	50.00%	5,000	50.00%		5,000
SINDHU BALA DUBEY	50.00%	5,000	50.00%		5,000
TOTAL	100.00%	10,000	100.00%		10,000
% of change during the year	-		-		
Promoter Name	Current Year		Previous Year		
NIRAJ KUMAR DUBEY	0.00%		0.00%		
SINDHU BALA DUBEY	0.00%		0.00%		
Total	0		0		

Pankaj Kumar
PATNA

N.S.A. Construction Pvt. Ltd.
Niraj Kumar Dubey
Director

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

Note 2 Reserves and surplus

Particulars	As at 31st March, 2022	As at 31st March, 2021
(a) Capital reserve	-	-
(b) Capital redemption reserve	-	-
(c) Securities premium account	-	-
(d) Debenture redemption reserve	-	-
(e) Revaluation reserve	-	-
(f) Share options outstanding account	-	-
(g) Other reserves (specify)	-	-
(h) Surplus / (Deficit) in Statement of Profit and Loss	-	-
Opening balance		343.09
Add: Profit / (Loss) for the year	175.34	(167.75)
	175.34	175.34
Total	175.34	175.34

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

Note 3 Long- term Borowings

Particulars	As at 31st March, 2022	As at 31st March, 2021
(a) Bonds / debentures		
Secured		
Unsecured		
(b) Term Loan		
From banks		
Secured		
Car Loan		
Term Loan		
(c) Deferred payment liabilities		
Secured		
Unsecured		
(d) Deposits		
Secured		
Unsecured		
(e) Loans and advances from related parties		
Unsecured		
Unsecured (from Directors & Shareholders)	13,365.00	12,315.00
(f) Long term Maturities of finance lease obligations		
(g) Other loans and advances (specify nature)		
Unsecured		
Total	13,365.00	12,315.00

Note 4. Deferred Tax Liabilities (Net)

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

Note 5. Others Long -term Liabilities

Particulars	As at 31st March, 2022	As at 31st March, 2021
(a) Trade Payable		-
(b) Others (specify nature)		
Total	-	-

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

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

Note 6. Long -term Provisions

Particulars	As at 31st March, 2022	As at 31st March, 2021
(a) Provision for Employee benefits	-	
(b) Others (Details)		-
Total	-	

Note 7. Short -term Borrowings

Particulars	As at 31st March, 2022	As at 31st March, 2021
(i) Loan repayable on demand		
Secured	-	-
	-	-
	-	-
	-	
Unsecured		
(ii) Loans & Advances From Related Parties		
(iii) Deposits		
(iv) Others loans and advances (specify nature)		
(v) Current maturities of long-term borrowing		
Total	-	-

Note 8. Trade Paybles

Particulars	As at 31st March, 2022	As at 31st March, 2021
(a) Trade Paybles		
(1) Total outstanding dues of micro enterprises and small enterprises		
(2) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Total	-	-

Trade Payable ageing schedule

Particulars	Outstanding for				TOTAL
Current Year	Less than 1 year	1-2 years	2-3 years	more than 3 years	
i.MSME	-	-	-	-	-
ii.Others	-	-	-	-	-
iii.Disputed dues - MSME	-	-	-	-	-
iv.Disputed dues - others	-	-	-	-	-
Previous year					
i.MSME	-	-	-	-	-
ii.Others	-	-	-	-	-
iii.Disputed dues - MSME	-	-	-	-	-
iv.Disputed dues - others	-	-	-	-	-

Note 9 Other current liabilities

Particulars	As at 31st March, 2022	As at 31st March, 2021
(a) Current maturities of finance lease obligations	-	
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance (Unearned revenue)	-	-
(e) Unpaid dividends		-
(f) Share Applicatiom money due for refund & intt. Accrued thereon		
(g) Unpaid matured Deposit incliding intt accrued		
(h) Unpaid matured Debenture & intt. Accrued		
(i) Other payables		
(a) Statutory remittances	-	-
(b) Tds Payable	-	-
(c) GST & VAT	-	-
(d) Salary Payable	-	-
(e) Exp. Payable	-	-
Total	-	-

Gopal Kumar Mishra & Associates PATNA

N.S.A. Construction Pvt. Ltd.
Niranjan Kumar Dubey,
Director

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

M/S N.S.A. CONSTRUCTION PRIVATE LIMITED
Notes Forming Part of the Financial Statements as on 31.03.2022

Note 12 Non-Current Investments

Particular	As at 31st March, 2022			As at 31st March, 2021		
	Quoted	Unquoted	Total	Quoted	Unquoted	Total
A. Trade (At Cost)						
(a) Investment property (specify nature)	-	-	-	-	-	-
(b) Investment in equity instruments	-	-	-	-	-	-
(c) Investment in preference shares						
(d) Investment in government or trust securities						
(e) Investment in debentures or bonds						
(f) Investment in mutual funds (Give details)						
(g) Investment in partnership firms (Give detail)	-	-	-	-	-	-
(h) Other non-current investments (Specify nature)	-	-	-	-	-	-
Total (A)	-	-	-	-	-	-
B. Other investments (At Cost)						
(a) Investment property (specify nature)	-	11,793.87	11,793.87	-	11,793.87	11,793.87
(b) Investment in equity instruments	-	-	-	-	-	-
(c) Investment in preference shares	-	-	-	-	-	-
(d) Investment in government or trust securities	-	-	-	-	-	-
(e) Investment in debentures or bonds	-	-	-	-	-	-
(f) Investment in mutual funds (Give details)	-	-	-	-	-	-
(g) Investment in partnership firms (Give detail)	-	-	-	-	-	-
(h) Other non-current investments (Specify nature)	-	-	-	-	-	-
Total (B)	-	11,793.87	11,793.87	-	11,793.87	11,793.87
Total Non Current Investment (A+B)	-	11,793.87	11,793.87	-	11,793.87	11,793.87
Less: Provision for diminution in value of investments	-	-	-	-	-	-
Net Non Current Investment	-	11,793.87	11,793.87	-	11,793.87	11,793.87

Note: In case of Investments in Equity Share / Preference Share / Bond / Debenture / Securities, separate detail for fully / partly paid up of such instruments are given wherever applicable in the separate Notes.

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

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

Pankaj Kumar Mishra & Associates PATNA

M/S N.S.A. CONSTRUCTION PRIVATE LIMITED
Notes Forming Part of the Financial Statements as on 31.03.2022

Note 16 Current Investments

Particulars	As at 31st March, 2022			As at 31st March, 2021		
	Quoted	Unquoted	Total	Quoted	Unquoted	Total
	-	-	-	-	-	-
Current Investments (At lower of cost and fair value, unless otherwise stated)						
(a) Investment in equity instruments	Nil	Nil	-	Nil	Nil	-
(b) Investment in preference shares	Nil	Nil	-	Nil	Nil	-
(c) Investment in government or trust securities	Nil	Nil	-	Nil	Nil	-
(d) Investment in debentures or bonds	Nil	Nil	-	Nil	Nil	-
(e) Investment in mutual funds (give details)	Nil	Nil	-	Nil	Nil	-
(f) Investment in partnership firms	Nil	Nil	-	Nil	Nil	-
(g) Other investments (specify nature)	Nil	Nil	-	Nil	Nil	-
Total	-	-	-	-	-	-
Less: Provision for diminution in value of investments						-
Total Current Investment	-	-	-	-	-	-
	-	-	-	-	-	-

Note: In case of Investments in Equity Share / Preference Share / Bond / Debenture / Securities, separate detail for fully / partly paid up of such instruments are given wherever applicable in the separate Notes.

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

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

Pankaj & Associates PATNA

Note 10 Short-term provisions

Particulars	As at 31st March, 2022	As at 31st March, 2021
(a) Provision for Employee benefit		
(b) Provision for others		
(i) Provision for INTT		
(ii) Provision - Electricity exp		
(iii) Provision for tax -Earlier YR		
(iv)Provision for tax -C.Y.	0.00	0.00
(v) Provision for Audit fee & Roc Exp	0.00	0.00
	300.00	150.00
Total	300.00	150.00

Note 13. Deferred Tax Assets (Net)

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

Note 14. Long Term loans and advances

Particulars	As at 31st March, 2022	As at 31st March, 2021
(i) loang term Loans & advances		
(Secured,considered good; / Unsecured,considered good / Doubtful)		
(a) Capital Advance		-
(b) Loans and Advances to Related Parties unsecured (giving details thereof),		
(c) Other loans and Advances		
(ii) Allowance for bad and doutfull loansand Advances		
(iii) Loans and advances due by Director or other officer- Unsecured		
Total	-	-

Note 15. Other non - current assets

Particulars	As at 31st March, 2022	As at 31st March, 2021
Secured,considered good; / Unsecured,considered good / Doubtful		
(i) Long - term Trade Receivables		-
(including trade receivables on deferred credit)		
(a)Secured, considered good;		
(b) Unsecured, considered good,		
(c) Doubtful		
(ia) Security Deposites- secured		-
(ii) Others		
(a) Security Deposit in Electricity Dep		-
Total	-	-

Note 17. Inventory

Particulars	As at 31st March, 2022	As at 31st March, 2021
(a) Raw material		-
(b) Work- in- progress;		
(c) Finished goods		
(d) Stock - in- trade(in respect of goods acquired for trading)		-
(e) Stores and spares		
(f) loose tools		
(g) Others (specif nature)		
(i)Goods - in - transit		
Total	-	-

Pankaj Kumar Mishra & Associates PATNA

N.S.A. Construction Pvt. Ltd.

Director

N.S.A. Construction Pvt. Ltd.

Director

Note 18. Trade Receivables

Particulars	As at 31st March, 2022	As at 31st March, 2021
i Undisputed trade receivables - considered good		-
ii Undisputed trade receivables - considered doubtful		-
iii Disputed trade receivables - considered good		-
iv Disputed trade receivables - considered doubtful		
Total	-	-

Trade receivable ageing schedule - Annexure (1)

Note 19 Cash and cash equivalents

Particulars	As at 31st March, 2022	As at 31st March, 2021
(a) Balances with banks	2,055.00	1,005.00
(b) Cheques, drafts on hand	-	
(c) Cash in hand	776.79	776.79
(d) Others (Specify nature)		
Total	2,831.79	1,781.79

Note 20 Short-term loans and advances

Particulars	As at 31st March, 2022	As at 31st March, 2021
(a) Loans and advances to related parties		
(i) Secured, considered good	-	-
(ii)Unsecured, considered good		
(iii)Doubtful		
(b) Others		
(i) Security deposits-short term		
(ii) Loans and advances to employees		
(iii) Prepaid Expense-Unsecured, considered good		
(iv) Balances with government authorities		
Unsecured, considered good		
I Tax Paid -Earlier year		
Advance I tax -current year		
Tds/TCS-current year		
(v) Inter-corporate deposits		
(vi) Others		
Capital Advance		
Copy Right		
Entry Tax		
Advance to farmers		
Rent Advance		
Others		
Total	-	-

Note 21 Other current assets

Particulars	As at 31st March, 2022	As at 31st March, 2021
(a) Unbilled revenue		
(b) Unamortised expenses		
(c) Accruals		
(d) Others Investment		
Total	-	-

Pankaj Kumar Mishra & Associates PATNA

N.S.A. Construction Pvt. Ltd.
Niraula Kumar Dubey,
Director

N.S.A. Construction Pvt. Ltd.
Neeraj Kumar Dubey
Director

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
	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