N.S.A. CONSTRUCTION PRIVATE LIMITED

Statement of profit and loss for the year ended 31st March 2020

(Amount in Rupees)

	Particulars	Note No.	for the year ended 31st March 2020	for the year ended 31st March 2019
I.	Income form Operations		0	375200
II.	Other income		-	-
III.	Total Revenue		-	375,200
IV.	Expenses:			
	Cost of sale		-	195,700
	Employee benefits expense	9		147,700
	Administration and Other Expenses	10	15,000	31,341
	Finance costs			
	Depreciation and amortization expense	11	2,294	2,976
	Provisions & Write Off			
	Total expenses		17,294	377,717
V.	Profit before exceptional and extraordinary items and tax		(17,294)	(2,517)
VI.	Exceptional items			
	Inoperative Accounts Written Off		-	0
	Prior Period Items		0	-
VII.	Profit /(loss) before extraordinary items and tax		-17,294	-2,517
VIII.	Extraordinary Items		-	-
IX	Profit before tax		(17,294)	(2,517)
	Tax expense:			
	- Current tax			
	- Deferred tax		0	
	- Prior period taxes		-	-
X	Profit (Loss) for the year after tax		(17,294)	(2,517)
XI	EquityShares of Par value Rs 100/- each			
	EPS (Net Profit from operation after tax)			
	- Basic			
	- Diluted			

Notes forming part of the financial statements

This is the Balance Sheet referred to in our report of even date

For PANKAJ KUMAR MISHRA & ASSOCIATES

Chartered Accountants

PANKAJ KUMAR MISHRA & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA

(PANKAJ KUMAR MISHRA)

Partner

Membership No. 396920

Place: Patna

Date : 07/12/2020

N.S.A. Construction Pvt. Ltd.

N.S.A. Construction Pvt. Ltd.

Director Director

Director Director

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Other Long-Term Liabilities	As at 31st March 2019	As at 31st March 2019
Loan from Director	1,231,500	1,031,000
total	1,231,500	1,031,000

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Sundry debtors	As at 31st March 2020	As at 31st March 2019
Audit & filling Payable	15,000	15,000
Legal & proffe.	-	-
Other payble	13,851	501
total	28,851	15,501

6

Investment	As at 31st March 2020	As at 31st March 2019
SHOP	1,179,387	1,179,387
total	1,179,387	1,179,387

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Current assets	As at 31st March 2020	As at 31st March 2019
Cash and Cash Equivalents		
Bank		
Cash in hand	207,035	7,035
total	207,035	7,035

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Employee benefits expense	As at 31st March 2020	As at 31st March 2019
Salary & Wages		51,700
Director salary	-	96,000
total	-	147,700

10	ADMINISTRATIVE & OTHER EXP.	As at 31st March 2020	As at 31st March 2019
	Audit & filling Fee	15,000	15,000
	Travelling & Conveyance	-	3,450
	Telephone	-	2,400
	Legal & Professional Charges	-	-
	Printing & Stationery	-	1,250
	Misc. Exp		9,241
	Total	15,000	31,341

PANKAJ KUMAR MISHRA & ASSOCIATES CHARTERED ACCOUNTANTS PATNA

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

N.S.A. CONSTRUCTION PRIVATE LIMITED

Notes to Financial Statements for the year ended March 31, 2020

1 Notes on Operation:

The company has not made a turnover .And company has incurred loss of Rs.289294.

(a) The company has no pending litigation.
(b) 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.

(c) The company has no bank account apart from bank account/s which appear in the balance sheet.
(d) Cash in hand & fixed assets have been taken as physically conducted and certified by the management. Stock & fixed assets physical verification were not done by either statutory auditors or any other authorised entity.
(e) 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.
(f) 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.
(g) The Company had requested to parties related to Debtors , current assets , creditors and current liabilities for confirmation of their balances as on 31.03.2020 But no any party had provided such balance confirmation certificate.
(h) The amount credited in Bank A/c is not part of turnover and same has been repaid /Adjusted.

2 Summary of significant accounting policies.

a. basis of the Preparation of Financial Statements

The Financial statements of the company have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP) to the comply with accounting standard with specified under section 133 of the Companies Act, 2013 read with rule 7 o the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act 2013 .The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.

b. Use of Estimates

The preparation of the financial statements requires the Management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities on the date of financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.



c. Earning Per Share

In determining earning per share, the company considers the net profit after tax and includes the post-tax effect of any extra ordinary / exceptional item. The number of shares used in computing basic earnings per share is weighted average number of shares . outstanding during the period.

d. **Fixed Assets and Depreciation**

All fixed assets are stated at cost less accumulated depreciation, cost includes taxes, duties freight and incidental expenses related to the acquisition and installation of the asset.

Depreciation on fixed assets has been on written down value method prescribed under Companies Act. 2013.

e. **Intangible Assets and Amortisation**

Intangible Assets are recognized when it is portable that future economic benefits that are attributable to the assets will flow to the enterprises and the cost of the assets can be measured reliably.

f. **Cash Flow Statement**

NA

g. **Revenue Recognition**

Revenue is recognized to the extent that it is portable that the economic benefits with flow to the company and the revenue can be reliable measured.

h. **Foreign currency transactions**

No such cases .

i. **Retirement and other benefits**

i) Short term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the year in which the related services are rendered.

j. **Contingent Liablities and contingent Assets**

Provisions are recognized when the company has a present obligation as a result of past events, for which it is probable that an outflow of resources embodying economic benefits will be required to settle and are reviewed regularly and adjusted wherever necessary to reflect the current best estimates of the obligation. Where the company expects a provision to be reimbursed. The reimbursement is recognized as a separate asset. Only when such reimbursement is virtually certain. Contingent liabilities are disclosed after an evaluation of

the facts and legal aspects of the matters involved. Contingent assets are neither recognized, nor disclosed.

3. Additional information to the financial statements

3.1 Capital Commitments:

There are no capital commitments as at March 31, 2020 .

3.2 Segment information:

The Company is primarily engaged in the construction related work Further, the Company does not have any separate segments other than India. Hence the segments reporting requirement as per AS-17 is not applicable

3.3 Expenditure in Foreign Currency:

i)	Earning in Foreign Exchange	Nil	(Previous Year Nil)
ii)	Expenditure in Foreign Exchange	-Nil	(Privious Year Nil)

3.4 Related Party Transactions:

The company has not made related party transactions. Company has taken loan from Director

3.5 Director's Remuneration :

Particulars	For the Year ended March 31, 2020	For the Year ended March 31, 2019
Salaries and Allowances	00	96000
Others	----	------
Total	00	96000

PANKAJ KUMAR MISHRA & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA

3.6 Auditor's Remuneration:

Particulars	For the Year ended March 31, 2020	For the Year ended March 31, 2019
Audit Fees	5000	5000
Other Services	Nil	NIL

3.7 Earning Per Share:

Particulars	For the Year ended 31-March-2020	For the Year ended 31-March-2019
Net Profit after tax as per Profit & Loss Account (Rs)		
Weighted average number of share used in Computing basic earning per share	10000	10000
Add: Share Application Money Pending Allotment	00	00
Weighted average number of share used in Computing diluted earning per share	00	0
Basic Earning per Share		
Diluted Earning per Share		

3.8 Previous Year figures have been regrouped / reclassified wherever necessary to confirm to current years.

As per annexed report of even date**FORN.S.A. CONSTRUCTION PRIVATE LIMITED**

FOR PANKAJ KUMAR MISHRA & ASSOCIATES
Chartered Accountants

PANKAJ KUMAR MISHRA & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA

(PANKAJ KUMAR MISHRA)

Membership NO.: 096920
Place: Patna
Date: 07/12/2020

N.S.A. Construction Pvt. Ltd.

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

P Verma
Director

PANKAJ KUMAR MISHRA & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA