

Independent Auditor's Report

To
The Members
M/s Structo Arch Consultants Private Limited

Report on the Audit of the Standalone Financial Statements

We have audited the Standalone financial statements of M/s Structo Arch Consultants Private Limited ("the Company") which comprises the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss and statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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, of the state of affairs of the Company as at March 31, 2021, and Loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the company as it is an unlisted company.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the directors' report, but does not include the financial statements and our auditors' report thereon.



Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors 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 of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As required by paragraphs 3 and 4 of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, are not applicable because the company is categorized under the Small Company as defined under 2(85) of the 2013 Act.

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

- a. 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.
- b. 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.
- c. The Balance Sheet, and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d. 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.
- e. 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.
- f. Reporting on the adequacy of the internal financial controls over financial reporting of the Company and its operating effectiveness is exempted vide notification no. G.S.R.. 583(E).-13.06.17.
- g. 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:
 1. The Company does not have any pending litigations which would impact its financial position.



2. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
3. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place :- Patna

Date :- 01.09.2021

For Abhishek V L Agrawal & Associates
Chartered Accountants




(Abhishek Agrawal)

Proprietor
M.N. 404976

UDIN-21404976AAAAEA4920

STRUCTOARCH CONSULTANTS PVT LTD
 Regd. Office - "SHARANAM" Gokul Path, Patel Nagar, Patna-23
BALANCE SHEET AS AT 31ST MARCH, 2021

Particulars	Note No.	Figures as at 31-03-21	Figures as at 31-03-20
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,00,000.00	1,00,000.00
(b) Reserves and Surplus	2	15,99,550.66	20,27,086.43
(c) Money received against share warrants		-	-
(2) Share application money pending allotment	3	-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	4	-	-
(b) Deferred tax liabilities (Net)	5	-	-
(c) Other Long term liabilities	6	-	-
(d) Long term provisions	7	-	-
(4) Current Liabilities			
(a) Short-term borrowings	8	-	-
(b) Trade payables	9	114,70,327.14	198,16,231.77
(c) Other current liabilities	10	4,66,495.62	4,20,938.62
(d) Short-term provisions	11	-	5,87,821.00
Total		136,36,373.42	229,52,077.82
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	12	30,140.00	20,158.50
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances	13	16,612.21	14,455.01
(e) Other non-current assets	14	-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	15	91,74,633.30	160,02,266.41
(c) Trade receivables		-	18,67,000.00
(d) Cash and cash equivalents	16	6,09,652.91	86,872.24
(e) Short-term loans and advances		-	-
(f) Other current assets	17	38,05,335.00	49,61,325.66
Total		136,36,373.42	229,52,077.82

In terms of Separate report of even date
For Abhishek VL Agarwal & Associates
Chartered Accountants

(Abhishek Agrawal)
Proprietor

Membership No.- 404976

For STRUCTOARCH CONSULTANTS PVT LTD

(Managing Director)

Arshi Kumari
(Director)

Place : Patna
 Date: 01/09/2021

STRUCTOARCH CONSULTANTS PVT LTD

Regd. Office - "SHARANAM" Gokul Path, Patel Nagar, Patna-23

Statement of Profit and Loss Account as at 31st March, 2021

Particulars	Note No	Figures as at 31-03-2021	Figures as at 31-03-2020
I. Revenue from operations	18	72,16,950.00	287,54,196.56
II. Other Income	19	1,84,994.00	-
III. Total Revenue (I + II)		74,01,944.00	287,54,196.56
IV. Expenses:			
Cost of materials consumed			183,48,659.93
Purchase of Stock-in-Trade	20	-	66,75,044.47
Change in Inventories	21	68,27,633.10	4,65,000.00
Employee benefit expense	22	28,050.00	-
Financial costs	23	-	15,365.00
Depreciation and amortization expense	12	19,518.50	10,00,530.21
Other expenses	24	8,58,656.36	77,33,857.96
Total Expenses		77,33,857.96	265,04,599.61
V. Profit before exceptional and extraordinary items and tax (III - IV)		(3,31,913.96)	22,49,596.95
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		(3,31,913.96)	22,49,596.95
VIII. Extraordinary Items		-	-
Income Tax of earlier year		97,779	12,923
IX. Profit before tax (VII - VIII)		(4,29,692.96)	22,36,673.95
X. Tax expense:			
(1) Current tax		-	5,87,821.00
(2) Deferred tax		(2,157.19)	(3,475.63)
XI. Profit(Loss) for the period from continuing operations (VII-VIII)		(4,27,535.77)	16,52,328.59
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations (XII - XIII)		-	-
XIV. Profit/(Loss) from Discontinuing operations		-	-
XV. Profit/(Loss) for the period (XI+XIV)		(4,27,535.77)	16,52,328.59
XVI. Earning per equity share:			
(1) Basic		(427.54)	1,652.33
(2) Diluted		(427.54)	1,652.33

In terms of Separate report of even date
For Abhishek VL Agarwal & Associates
Chartered Accountants

(Abhishek Agarwal)
Proprietor

Membership No.- 404976

Place : Patna

Date: 01/09/2021

For STRUCTOARCH CONSULTANTS PVT LTD

Managing Director

(Director)



[Signature]

Arti Kumari

STRUCTOARCH CONSULTANTS PVT LTD
Cash Flow Statement for the year ended 31 March 2021
 (All amounts in ₹ unless otherwise stated)

	Year ended 31 March 2021	Year ended 31 March 2020
Cash flows from operating activities		
Profit before tax	(3,31,914)	22,49,597
Adjustments :		
Depreciation, amortisation and impairment charge	12	15,365
Finance cost	-	-
Interest on fixed deposit	-	-
Inventory written off	-	-
Fixed assets written off	-	-
Provision for doubtful advances	-	-
Provision no longer required, written back	-	-
(Gain) / loss on sale of assets	-	-
Operating profit before working capital changes	(3,31,902)	22,64,962
(Increase) / decrease in loans and advances	-	-
(Increase) / decrease in Inventories	68,27,633	66,75,044
(Increase) in Trade receivables	18,67,000	(18,67,000)
(Increase) / decrease in Other current assets	11,55,991	25,56,109
Increase / (decrease) in provision	-	-
Increase / (decrease) in trade payables	(83,45,905)	(89,15,389)
Increase / (decrease) in other current liabilities	45,557	(3,11,411)
Cash used in operating activities	12,18,374	4,02,315
Income taxes paid	(6,85,600)	(1,95,969)
Net cash used in operating activities	A 5,32,774	2,06,346
Cash flows from investing activities		
Purchase of fixed assets including capital work in progress	(9,994)	(35,000)
Interest received on fixed deposit	-	-
Proceeds from sale of fixed assets	-	-
Proceeds from sale of investments	-	-
Purchase of investments	-	-
(Increase) / decrease in other bank balances and restricted deposits	-	-
Net cash used in investing activities	B (9,994)	(35,000)
Cash flows from financing activities		
Proceeds from issue of equity shares	-	-
Proceeds / (repayments) of long-term borrowings, net	-	(2,45,000)
Proceeds / (repayments) from short-term borrowings, net	-	-
Interest and other finance costs	-	-
Net cash from financing activities	C -	(2,45,000)
Net increase in cash and cash equivalents (A+B+C)	5,22,780	(73,654)
Cash and cash equivalents as at the beginning of the year	86,872	1,60,526
Cash and cash equivalents as at the end of the year	6,09,652	86,872

In terms of Separate report of even date
 For Abhishek VL Agarwal & Associates
 Chartered Accountants

(Abhishek Agrawal)
 Proprietor

Membership No.- 404976

Place : Patna

Date: 01/09/2021

For and on behalf of the Board of Directors
 STRUCTOARCH CONSULTANTS PVT LTD

Managing Director

Director

Arti Kumari



STRUCTOARCH CONSULTANTS PVT LTD

Regd. Office - "SHARANAM" Gokul Path, Patel Nagar, Patna-23

Notes annexed to and forming part of the accounts as at 31st March, 2021

Particulars	Current year		Previous year	
	Rs.	P.	Rs.	P.
1.Share Capital				
<u>Authorised</u>				
2,000 Equity Shares of Rs. 100/- each	2,00,000.00		2,00,000.00	
<u>Issued, Subscribed and Paid up</u>				
1,000 Equity Shares of Rs. 100/- each, fully Paid up	1,00,000.00		1,00,000.00	
	1,00,000.00		1,00,000.00	
2.Reserves & Surplus				
Security Premium Reserve	-		-	
Surplus Opening	20,27,086.43		3,74,757.84	
Surplus current year	(4,27,535.77)		16,52,328.59	
Miscellaneous Expenditure	-		-	
(to the extent not written off)				
	15,99,550.66		20,27,086.43	

Particulars	Period ending 31/03/2021			Year ending 31/03/2020		
	No. of shares	Par value	Amount	No. of shares	Par value	Amount
i) Authorised Share Capital	2,000	100.00	2,00,000.00	2,000	100.00	2,00,000.00
ii) Issued, Subscribed and Paid-up	1,000	100.00	1,00,000.00	1,000	100.00	1,00,000.00
iii) Reconciliation of No. of share Outstanding Share Capital as on opening date	-	-	-	-	-	-
Share capital raised during the year						
a) Fresh Issue	-	-	-	-	-	-
b) Issued as fully paid up bonus share (Bonus shares have been issued from share premium account)	-	-	-	-	-	-
Outstanding Share Capital as on closing date	1,000	100.00	1,00,000.00	1,000	100.00	1,00,000.00

Particulars	No. of shares	Par value	Amount	Period of issue
<u>Share allotted as fully paid-up pursuant to contract without payment being received in cash</u>	-	-	-	-
Shares allotted as fully paid up by way of bonus shares from 19.08.2002 to 31.03.2021	-	-	-	-
Aggregate number and class of shares bought back	-	-	-	-

NOTE No.-2(a)

Shareholders holding shares in excess of 5%

Name of the Shareholders	As at 31/03/2021		As at 31/03/2020	
	No. of shares held	% of Share Holding	No. of shares held	% of Share Holding
1.Rajiv Sharan	500	50.00	500	50.00
2. Arti Kumari	500	50.00	500	50.00
	1,000	100.00	1,000	100.00

3.Share application money pending allotment

Share Application Money

For, StructoArch Consultants Pvt. Ltd.

[Signature]
Director



For, StructoArch Consultants Pvt. Ltd.

Arti Kumari
Director

STRUCTOARCH CONSULTANTS PVT LTD

Regd. Office - "SHARANAM" Gokul Path, Patel Nagar, Patna-23
Notes annexed to and forming part of the accounts as at 31st March, 2021

Particulars	Current year		Previous year	
	Rs.	P.	Rs.	P.
4. Long-term borrowings				
(a) Loans & Advances from related parties				
Secured	-		-	
Unsecured				
Loans from Director	-		-	
5. Deferred Tax Liabilities (Net)				
As per Last Account (Liability)	(14,455.01)		(10,979.38)	
Tax effect of items constituting deferred tax liability				
On difference between book balance and tax balance of fixed assets	(2,157.19)		(3,475.63)	
Net Deferred Tax Liability	(16,612.21)		(14,455.01)	
6. Other Long term liabilities				
(i) Trade payables	-		-	
(ii) Others	-		-	
7. Long-term provisions				
Provision for employee benefit	-		-	
8. Short-term borrowings				
Bank Book Overdrawn	-		-	
9. Trade payables				
Sundry Creditors -Trade (Short Term)	58,16,344.12		89,89,406.69	
Payable to land Owner	6,20,000.00		6,20,000.00	
Advance from Customers against Flat	50,33,983.02		102,06,825.08	
Advance from Customer	-		-	
	114,70,327.14		198,16,231.77	
10. Other current liabilities				
Audit fee payable	49,500.00		67,500.00	
Sundry Creditors for Exp.	74,250.00		32,045.00	
GST payable	3,36,245.62		3,21,393.62	
TDS Payable	6,500.00		-	
	4,66,495.62		4,20,938.62	
11. Short-term provisions				
Provision for taxation	-		5,87,821.00	
	-		5,87,821.00	
13. Long term loans and advances				
(a) Security Deposit	-		-	
(B) Other Loans & Advances	-		-	
14. Other non-current assets				
Long term Sundry Debtors				
(Unsecured considered good)	-		-	
Advance to Suppliers - Long Term				
(Unsecured Considered Good)	-		-	
15. Inventories				
(Valued at the lower of cost or Net realisable Value)				
(As taken, valued and certified by the management)				
Traded Goods	-		-	
Consumables	-		-	
WIP	91,74,633.30		160,02,266.41	
	91,74,633.30		160,02,266.41	
16. Cash & cash equivalents				
Cash balance on hand (As certified)	64,425.10		74,476.10	
Balances with Scheduled Banks :				
(i) In Current A/c with BOI- 445290110000049	3,430.71		7,829.89	
(ii) SBI A/c No. 33585975523	5,41,797.10		2,256.10	
(iii) ICICI Main A/c- 401505000093 , IFSC- ICIC0004015	-		-	
(iv) ICICI 70% A/c- 401505000094 , IFSC- ICIC0004015	-		1,171.54	
(v) ICICI 30% A/c- 401505000095 , IFSC- ICIC0004015	-		1,138.61	
For, StructoArch Consultants Pvt. Ltd.	6,09,652.91		86,872.24	



For, StructoArch Consultants Pvt. Ltd.

Arati Kumari
Director

Director

Regd. Office - "SHARANAM" Gokul Path, Patel Nagar, Patna-23

Fixed Assets

Description of Assets	Gross Block						Net Block			
	As at 1st April 2020	Addition For p/o 31st March 2021	Sale during the period	As at 31st MARCH 2021	Up to 31st March 2020	for the year 2020-21	Adjustment during the period	Up to 31st March 2021	As at 31st Mar 2021	As at 31st March 2020
Furniture & Fittings	31,166.50		0.00	31,166.50	31,140.00	26.50	0.00	31,166.50	0.00	26.50
Sub Total	31,166.50	0.00	0.00	31,166.50	31,140.00	26.50	0.00	31,166.50	0.00	26.50
Air Conditioner	35,000.00	0.00	0.00	35,000.00	14,868.00	9,074.00	0.00	23,942.00	11,058.00	20,132.00
Sub Total	35,000.00	0.00	0.00	35,000.00	14,868.00	9,074.00	0.00	23,942.00	11,058.00	20,132.00
CC TV	14,000.00	0.00	0.00	14,000.00	14,000.00	0.00	0.00	14,000.00	0.00	0.00
Sub Total	14,000.00	0.00	0.00	14,000.00	14,000.00	0.00	0.00	14,000.00	0.00	0.00
Computer	3,894.00		0.00	3,894.00	3,894.00	0.00	0.00	3,894.00	0.00	0.00
Sub Total	3,894.00	0.00	0.00	3,894.00	3,894.00	0.00	0.00	3,894.00	0.00	0.00
Printer	0.00	29,500.00	0.00	29,500.00	0.00	10,418.00	0.00	10,418.00	19,082.00	0.00
Sub Total	0.00	29,500.00	0.00	29,500.00	0.00	10,418.00	0.00	10,418.00	19,082.00	0.00
Total	84,060.50	29,500.00	0.00	1,13,560.50	63,902.00	19,518.50	0.00	83,420.50	30,140.00	20,158.50
Previous year	49,060.50	35,000.00	-	84,060.50	48,537.00	15,365.00	-	63,902.00	20,158.50	-

Chartered Accountants

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Abhishek Agrawal

(Proprietor)

Membership No. 404976

Place : Patna

Date: 01/09/2021

For STRUCTOARCH CONSULTANTS PVT LTD


Managing Director

Anita Kumari
(Director)

STRUCTOARCH CONSULTANTS PVT LTD

Regd. Office - "SHARANAM" Gokul Path, Patel Nagar, Patna-23

Notes annexed to and forming part of the accounts as at 31st March, 2021

Particulars	Current year		Previous year	
	Rs.	P.	Rs.	P.
17. Other Current Assest				
Short Term Sundry Debtors	-	-	18,67,000.00	-
Paid for Land Booking Advance	35,00,000.00	-	-	-
Loan to Director	-	-	49,55,990.66	-
Income Tax Advance	-	-	-	-
Advance to Suppliers -Short Term (Unsecured Considered Good)	3,05,335.00	-	5,335.00	-
Other Current Assest	-	-	-	-
GST Input	-	-	-	-
	38,05,335.00	-	68,28,325.66	-
18. Revenue from operations				
Sale of Products	72,16,950.00	-	287,54,196.56	-
Less:- GST	-	-	-	-
	72,16,950.00	-	287,54,196.56	-
19. Other Income				
Miscellaneous Income	1,84,994.00	-	-	-
Round off	-	-	-	-
	1,84,994.00	-	-	-
20. Purchase of Stock-in-Trade				
Opening stock	-	-	-	-
Add: Purchases & other direct expenses during the year	-	-	183,48,659.93	-
	-	-	183,48,659.93	-
Less: Closing stock	-	-	-	-
	-	-	183,48,659.93	-
21. Change in Inventories of WIP				
Work-in-progress				
Opening stock	160,02,266.41	-	226,77,310.87	-
Less: Closing stock	91,74,633.30	-	160,02,266.41	-
	68,27,633.10	-	66,75,044.47	-
22. Employee benefit expense				
Payments to and provisions for employees				
Salaries, Bonus & Allowances	28,050.00	-	4,65,000.00	-
Contribution to Provident and other Funds	-	-	-	-
Workmen and staff welfare expenses	-	-	-	-
	28,050.00	-	4,65,000.00	-
23. Financial costs				
On Unsecured Loan	-	-	-	-
On Vehicle loan	-	-	-	-
On Statutory Compliances	-	-	-	-
	-	-	-	-
24. Other Expenses				
Director's Remuneration	5,40,000.00	-	5,40,000.00	-
Legal & Profession Expenses	43,202.00	-	5,000.00	-
Registration Fee & compliance	41,000.00	-	98,218.00	-
Telephone Expenses	-	-	-	-
Travelling & Conveyance	4,740.00	-	13,393.00	-
Filling Fee	27,500.00	-	27,500.00	-
Electricity Charges	2,151.00	-	12,548.00	-
Rent	1,20,000.00	-	1,20,000.00	-
Bank Charges	6,096.33	-	5,595.07	-
Auditor's Remuneration	55,000.00	-	67,500.00	-
Duty & taxes	15,063.00	-	1,03,925.00	-
Repair & Maintenance	3,900.00	-	6,472.00	-
Printing & Stationary	-	-	-	-
Misc Expenses	4.03	-	379.14	-
Office Expenses	-	-	-	-
	8,58,656.36	-	10,00,530.21	-

Particulars	Current year		Previous Year	
	Rs	P.	Rs	P.
Payment to auditor comprises (net of service tax input credit, where applicable) As auditors- statutory audit	55,000.00	-	47,500.00	-
Taxation- matters	-	-	20,000.00	-
	55,000.00	-	67,500.00	-

For, StructoArch Consultants Pvt. Ltd.

Anita Kumari
Director

For, StructoArch Consultants Pvt. Ltd.

Abhishek VL Aggarwal
Director



STRUCTO ARCH CONSULTANTS PVT. LTD
NOTE - 1 – SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, (GAAP) Comprising the mandatory accounting standards issued by the Institute of Chartered Accountants of India & the provisions of Companies Act, 1956. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

1.2 Revenue Recognition

The Company has been accounting its project on completion basis and Profit /Loss on each project considered only after completion and sale of all the flats of the particulars project.

1.3 Fixed Assets, Intangible Assets & Capital Work-In-Process

Fixed assets are stated at cost, less accumulated depreciation and impairment, if any. Direct costs are capitalized until fixed assets are ready for use. Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment. Fixed assets exclude computers and other assets individually costing Rs.5,000 or less which are not capitalized except when they are part of a larger capital investment programme.

1.4 Depreciation & Amortization

Depreciation on tangible assets is provided on the WDV method over the useful life of assets as prescribed in Schedule – II of the Companies Act, 2013. Depreciation for assets purchased/sold during a period is proportionately charged. Intangible Assets are amortized over their respective individual estimated useful lives on a straight line basis (Preliminary Expenses & Pre-Operative Expenses in 5 Years), commencing from the date the asset is available to the company for use.

1.5 Gratuity

No provision for gratuity is being made by the company as no employee has completed the qualifying period of 5 years. Any liability shall be accounted in the books as and when it is actually paid.

1.6 Taxation

Current Income taxes are accrued in the same period that the related revenue and expenses arise. A provision is made for income tax annually, based on the tax liability computed, after considering tax allowances and exemptions

The differences that result between the profit considered for income taxes and the profit as per the financial statements are identified, and thereafter a deferred tax asset or deferred tax liability is recorded for timing differences, namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount of timing difference.

In the event of unabsorbed depreciation and carry forward of losses, deferred tax assets are recognized only to the extent that there is virtual certainty that sufficient future taxable income will be available to realize such assets. In other situations, deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available to realize these assets.

1.7 Earnings Per Share

Basic & Diluted Earnings per share is computed by dividing the Net profit after tax by weighted average number of shares outstanding during the period.

For, StructoArch Consultants Pvt. Ltd.


Director



For, StructoArch Consultants Pvt. Ltd.


Arshi Kumari

Director

NOTE - 2 – NOTES ON ACCOUNTS

1. **RELATED PARTY DISCLOSURES:** As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

(i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Sr. No.	Name of the Related Party	Relationship
1.	Rajeev Sharan	Director
2.	Arti Kumari	Director

(ii) Transactions with related parties for the year ended March 31, 2020: (Rs. In lakhs)

Sr. No.	Nature of Transaction	Director	Relative of Director	Enterprises over which Director are able to exercise significant influence
1	Remuneration	5.40	NIL	NIL

2. The company has no known/ contingent liability to be provided for in the books of Accounts.
3. As Explained, No amount was overdue to small scale industrial undertaking as on 31st March 2021.
4. The company has no other known liabilities/contingent liabilities to be provided for in the Statement of Accounts.
5. Balance of Sundry creditors, Sundry Debtors & Unsecured Loan from Directors are subject to Reconciliation & confirmation.
6. In opinion of the Board, the current assets including Loan & Advance are approximately of the value stated, if realized in the normal course of business.
7. For such items of expenditure for which original vouchers/bills/invoices are not available, necessary vouchers have been drawn up duly signed & passed by the directors of the company to the effect that all the expenses are made for the purpose of the company.
8. Additional information pursuant to the quantity disclosure of Broad Heads of Inventories as required under paragraphs 5(ii) of general instructions for preparation of the statement of profit and loss as per revised schedule VI of the companies Act, 1956 is not applicable.

For Abhishek VL Agrawal & Associates
Chartered Accountants

(Abhishek Agrawal)
Proprietor

Place : Patna

Date : 01.09.2021



For Structo Arch Consultants Private Limited

(Director)

Arti Kumari
(Director)

STRUCTOARCH CONSULTANTS PVT LTD

Regd. Office - "SIARANAM" Gokul Path, Patel Nagar, Patna-23
DETAILS OF FIXED ASSETS AND DEPRECIATION UNDER INCOME TAX ACT, 1961

Fixed Assets	Gross Block			Depreciation			Net Block	
	As at 1st April 2020	Addition For upto 31st March 2021	Sale during the period	As at 31st MARCH 2021	Rate	Up to 31st March 2020	Up to 31st March 2021	As at 31st March 2020
Furniture & Fittings	45,080.00		0.00	45,080.00	10.00%	18,165.00	20,857.00	26,915.00
Sub Total	45,080.00	0.00	0.00	45,080.00		18,165.00	20,857.00	26,915.00
Office Equipment (CC TV)	14,000.00	29,500.00	0.00	43,500.00	15.00%	7,624.00	13,005.00	6,376.00
Sub Total	14,000.00	29,500.00	0.00	43,500.00		7,624.00	13,005.00	6,376.00
Electrical Equipment (AC)	35,000.00	0.00	0.00	35,000.00	15.00%	5,250.00	9,713.00	29,750.00
Sub Total	35,000.00	0.00	0.00	35,000.00		5,250.00	9,713.00	29,750.00
Computer	33.22	0.00	0.00	33.22	40.00%	31.93	33.22	1.29
Sub Total	33.22	0.00	0.00	33.22		31.93	33.22	1.29
Total	94,113.22	29,500.00	0.00	1,23,613.22		31,070.93	43,608.22	63,042.29
Previous year	59,113.22	35,000.00	-	94,113.22		21,703.93	31,070.93	-

In terms of Separate report of even date
For Abhishek V.L. Agrawal & Associates

Chartered Accountants

Abhishek Agrawal

(Proprietor)

Membership No. 404976



For STRUCTOARCH CONSULTANTS PVT LTD

Managing Director

Asst. Kumari

(Director)

Place : Patna

Date: 01/09/2021