

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN: AAKCM0689A
Name: MADHUSHA INFRASTRUCTURE PRIVATE LIMITED
Address: SAGUNA MORENEAR GAS GODOWN , DANAPURPATNAPatnaBihar801503India , Patna , 05-Bihar , 91-India , 801503
Status: Private Company
Form Number: ITR-6
Filed u/s: 139(5) Revised- Return revised after filing original return
e-Filing Acknowledgement Number: 803465511141122

Current Year business loss, if any	1	0
Total Income		3,50,170
Book Profit under MAT, where applicable	2	3,55,511
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	91,045
Interest and Fee Payable	5	11,871
Total tax, interest and Fee payable	6	1,02,916
Taxes Paid	7	1,04,000
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 1,080
Accreted Income as per section 115TD	9	0
Additional Tax payable u/s 115TD	10	0
Interest payable u/s 115TE	11	0
Additional Tax and interest payable	12	0
Tax and interest paid	13	0
(+)Tax Payable /(-)Refundable (12-13)	14	0

Income Tax Return submitted electronically on 14-Nov-2022 17:28:48 from IP address 202.168.85.228 and verified by having PAN on 14-Nov-2022 using generated through mode

System Generated

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AAKCM0689A06803465511141122472A2F08999B31F5A93295B598841CFD64802A65

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

DIRECTORS' REPORT FOR THE FINANCIAL YEAR 2021-2022
To The Members of MADHUSHA INFRASTRUCTURE PRIVATE LIMITED

Your directors have pleasure in presenting the Directors' Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31st March, 2022

Financial Highlights

During the year under review, performance of your company as under:

Particulars	(Amount in Rupees)	
	Year ended 31st March, 2022	Year ended 31st March, 2021
Turnover	18,745,560.00	-
Profit/(Loss) before taxation	355,512.00	-16,000.00
Less: Tax Expense	92,433.00	-
Profit/(Loss) after tax	263,079.00	-16,000.00
Change in Depreciation	-	-
Profit/(Loss) for the year	263,079.00	-16,000.00
Add: Balance B/F from the previous year	-118,674.00	-102,674.00
Balance Profit / (Loss) C/F to the next year	144,405.00	-118,674.00

The consolidated performance of the group as per consolidated financial statements is as under:

Particulars	(Amount in Rupees)	
	Year ended 31st March, 2022	Year ended 31st March, 2021
Turnover	N.A	
Profit/(Loss) before taxation		
Less: Tax Expense		
Profit/(Loss) after tax		
Add: Balance B/F from the previous year		
Balance Profit / (Loss) C/F to the next year		

State of Company's Affairs and Future Outlook

The company is involved in Building of complete constructions or parts thereof; civil engineering

Change in nature of business, if any

Although there is no change in the nature of business of the Company during the Financial Year 2021-2022, but the company has the vision of expansion during the ensuing Financial Year i.e. 2022-2023.

Dividend

Since the Company is planning for the expansion of business and to conserve the resources of company the directors are not recommending any dividend during the financial Year 2021-2022

Amounts Transferred to Reserves

Since no dividend has been declared, hence no amount has been transferred to reserves during the financial year 2021-2022

Changes in Share Capital, if any

During the F.Y. 2021-21 there is no change in the Share Capital of the company.

Disclosure regarding Issue of Equity Shares with Differential Rights

There was no issue of Equity Shares with differential rights in the Financial Year 2021-2022

Disclosure regarding issue of Employee Stock Options

There was no issue of Employees Stock Options in the Financial Year 2021-2022

Disclosure regarding issue of Sweat Equity Shares

There was no issue of Sweat Equity Shares in the Financial Year 2021-2022

Number of Board Meetings

The Board of Directors of the Company met 5 times during the year (i.e 07/05/2021; 26/07/2021; 30/09/2021; 30/10/2021; 05/01/2022 and 25/03/2022) and in respect of which proper notices were given and the proceedings were properly recorded, signed and maintained in the Minutes book kept by the Company for the purpose. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

Particulars of Loan, Guarantees and Investments under Section 186

The Company has not provided any loan, guarantees or investment under section 186 of the Companies Act, 2013.

Particulars of Contracts or Arrangements with Related Parties

The particulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 for the Financial Year 2021-22 in the prescribed format, AOC-2 has been enclosed with the report.

Explanation to Auditor's Remarks

Since there is no qualification, reservation, adverse remark or disclaimer made by the statutory auditor in his report, hence there is no explanation or comment by the Directors on the same.

Material Changes Affecting the Financial Position of the Company

There is no material change in the Company which would affect the Financial Position of the Company.

Conservation of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo

During the Financial Year 2021-2022, no step towards the Conservation of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo has been taken by the Board of Directors of the Company, since the above clause is not applicable to the Company.

a) Conservation of Energy:

Steps taken for conservation	NONE
Steps taken for utilizing alternate sources of energy	NONE
Capital investment on energy conservation equipments	NONE

b) Technology Absorption:

Efforts made for technology absorption	NONE
Benefits derived	NONE
Expenditure on Research & Development, if any	NONE
Details of technology imported, if any	NONE
Year of import	NONE
Whether imported technology fully absorbed	NONE
Areas where absorption of imported technology has not taken place, if any	NONE

c) Foreign Exchange Earnings / Outgo:

Earnings	NONE
Outgo	NONE

Details of Subsidiary, Joint Venture or Associates

The Company neither have any subsidiary, Joint Venture or Associates, nor it is the subsidiary, or associate of any company.

Risk Management Policy

During the Financial Year 2021-2022, no step has been taken for framing of risk management policy of the Company, since the above clause is not applicable to the Company.

Details of Directors and Key Managerial Personnel

No new director has been appointed during the financial year 2021-2022. None of the director is eligible to retire by rotation during the ensuing Annual General Meeting.

Details of significant & material orders passed by the regulators or courts or tribunal

There was no order passed by the authorities which would impact the going concern status and company's operations in future.

Voluntary Revision of Financial Statements or Board's Report

There was no voluntary revision of the Financial Statements or Board's Report during any of the 3 preceding financial years.

Statement in Respect of Adequacy of Internal Financial Control with Reference to the Financial Statements

The Company's internal control systems are adequate and commensurate with the nature and size of the Company and it ensures:

- timely and accurate financial reporting in accordance with applicable accounting standards.
- optimum utilization, efficient monitoring, timely maintenance and safety of its assets.
- compliance with applicable laws, regulations and management policies.

Deposits

The following details of deposits, covered under Chapter V of the act:

1 Deposits Accepted during the year	NONE
2 Remained unpaid or unclaimed as at the end of the year	NONE
3 Whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved-	
A At the beginning of the year	NONE
B Maximum during the year	NONE
C At the end of the year	NONE
4 The details of deposits which are not in compliance with the requirements of Chapter	NONE

Receipt of any commission by MD / WTD from the Company or for receipt of commission / remuneration from it holding or subsidiary

During the Financial Year 2021-2022, the MD/WTD is not in the receipt of any commission from the company and/or receipt of commission / remuneration.

Declaration by Independent Director

The declaration by Independent Director i.e. declaration to affirm the points given u/s 149(6) of Companies Act, 2013 are applicable only to the Listed and Select Public Companies. The given Company is neither listed nor is Select Public Company hence this clause not applicable.

Re-appointment of Independent Auditor

The provisions of appointment and re-appointment of independent Auditor are applicable to the Listed and select public Companies. Since the Company is neither Listed nor fall under the category of select public Companies hence this clause is not applicable to the Company.

Secretarial Audit Report

Secretarial Audit report is required to be attached to the Annual Report of the listed and select Public Companies in Form MR-3. Since the company is neither listed nor fall under the category of Select Public Company hence Secretarial Audit is not required to be obtained by the Company.

Corporate Social Responsibility (CSR) Policy

Since the Company does not trigger the limit for Corporate Social Responsibility hence no step has been taken by the Company in this regard.

Audit Committee

Audit Committee is required to be constituted only in the listed and Select Public Company. Since the company is neither listed nor fall under the category of Select Public Company hence no Audit Committee has been constituted.

Statement Indicating the Manner in which Formal Annual Evaluation has been made by the Board of its own Performance, its Directors, and that of its Committees

The clause is required to be complied by the Listed Companies and select Public Companies. Since the company is neither listed nor fall under the category of Select Public Company hence this clause is not applicable to the Company.

Nomination & Remuneration Committee Policy

Nomination & Remuneration Committee Policy is required to be framed in Listed Companies and select Public Companies. Since the company is neither listed nor fall under the category of Select Public Company hence this clause is not applicable to the Company.

Disclosure on Establishment of a Vigil Mechanism

Establishment of a Vigil Mechanism is mandatory in Listed Companies and Select Public Companies. Since the company is neither listed nor fall under the category of Select Public Company hence this clause is not applicable to the Company.

Corporate Governance

Obtaining the Corporate Governance Certificate is mandatory for the equity listed companies. Since the Company is not the one hence the clause is not applicable.

Managerial remuneration

Statistical disclosure relating to the managerial remuneration pursuant to Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is mandatory listed Companies only. Since the Company is unlisted Company hence this clause is not applicable to the Company.

Statutory Auditors

During the F.Y 2021-22 Statutory Auditors of the company was "GUPTA SACHDEVA & CO. Chartered Accountants, Patna.

Cost Auditors

Not Applicable.

Management Discussion and Analysis Report

The clause is applicable only to the listed Companies. Since the Company is not the one hence it is not applicable to the Company.

Disclosures under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013

There was no case filled during the year, under the sexual harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013. Further Company ensures that there is a healthy and safe atmosphere for every women employee at the workplace and made the necessary policies for safe and secure environment for women employee.

Directors Responsibility Statement

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

a) in the preparation of the annual accounts for the financial year ended 31st March, 2022, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2022 and of the loss of the Company for that period;

c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) the directors had prepared the annual accounts on a going concern basis;

e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Acknowledgment

The Directors express their sincere appreciation to the valued shareholders, bankers and clients for their support

FOR:- MADHUSHA INFRASTRUCTURE PRIVATE LIMITED

Date: 07/09/2022

Place: PATNA

Kanti Devi

KANTI DEVI
(Director)
Dln : (08055448)

Gayatri Sinha

GAYATRI SINHA
(Director)
Dln: (08756579)

FORM NO. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis

(a) Name(s) of the related party and nature of relationship	NONE
(b) Nature of contracts/arrangements/transactions	NONE
(c) Duration of the contracts / arrangements/transactions	NONE
(d) Salient terms of the contracts or arrangements or transactions including the value, if any	NONE
(e) Justification for entering into such contracts or arrangements or transactions	NONE
(f) Date of approval by the Board	NONE
(g) Amount paid as advances, if any	NONE
(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188	NONE

2. Details of material contracts or arrangement or transactions at arm's length basis

(a) Name(s) of the related party and nature of relationship	NONE
(b) Nature of contracts/arrangements/transactions	NONE
(c) Duration of the contracts / arrangements/transactions	NONE
(d) Salient terms of the contracts or arrangements or transactions including the value, if any	NONE
(e) Date(s) of approval by the Board, if any	NONE
(f) Amount paid as advances, if any	NONE

Note: Form shall be signed by the persons who have signed the Board's report.

FOR:- MADHUSHA INFRASTRUCTURE PRIVATE LIMITED

Date: 07/09/2022

Place: PATNA

Kanti Devi
KANTI DEVI
(Director)
Din : (08055448)

Gayatri Sinha
GAYATRI SINHA
(Director)
DIn: (08756579)



LMK & CO.

CHARTERED ACCOUNTANTS

Block 41/A, 2nd floor, Friends Tower, Sanjay Place, Agra-282002

UDIN:-22443789BBCMNY9258

INDEPENDENT AUDITORS' REPORT

To the members of MADHUSHA INFRASTRUCTURE PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

We have audited the accompanying financial statements of MADHUSHA INFRASTRUCTURE PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at **March 31, 2022** the Profit and Loss Statement for the period from 01st April, 2021 to 31st March, 2022 then ended and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE 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 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.



We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, 2022.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) order 2020 issued by the Central Government of India in terms of sub section (11) of section 143 of the Act, are not applicable because the company is categorized under the small companies as per companies act 2013.
2. 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 Profit and Loss Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid 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 March 31, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, 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 and
- 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:
- i. The Company does not have any pending litigations which would impact its financial position
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company..

EMPHASIS OF MATTER

We draw attention to notes on account of financial results on going concern basis for the reasons stated in the director's reports under the section of **DIRECTOR'S RESPONSIBILITY STATEMENTS** containing point number D. The appropriateness of assumption of going concern is dependent upon Starting of Business. Our opinion is not modified in respect of this matter.

As Per Audit Report of Even Date
LMK & CO.
CHARTERED ACCOUNTANT
FRN: 031951C

CA. MANISH KUSHWAH
PARTNER
Membership No. 443789
UDIN: 224437898BCMNY9258



Place: Agra

Date: 30/09/2022

MADHUSHA INFRASTRUCTURE PRIVATE LIMITED
U45200BR2015PTC025123
SAGUNA MORE NEAR GAS GODOWN, DANAPUR PATNA Patna BR 801503 IN
Balance Sheet as at 31st March, 2022

Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	700,000.00	700,000.00
(b) Reserves and Surplus	2	144,404.93	(118,673.95)
(c) Money received against Share Warrants			-
(2) Share Application Money pending allotment			-
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	1,000,000.00	1,000,000.00
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities	4	-	-
(d) Long-Term Provisions	5	-	-
(4) Current Liabilities			
(a) Short-Term Borrowings	6	-	-
(b) Trade Payables	7	-	196,107.00
- Total outstanding dues of micro and small enterprises			
- Total outstanding dues of creditor other than micro and small enterprises			
(c) Other Current Liabilities	8	51,398,336.38	42,760,958.41
(d) Short-Term Provisions	9	95,204.99	-
TOTAL		53,337,946.00	44,538,391.46
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipments and Intangible assets			
(i) Property, Plant and Equipment	10	90,471.66	118,879.66
(ii) Intangible Assets	11	-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-Current Investments	12	-	-
(c) Deferred Tax Assets (Net)		2,771.87	-
(d) Long-Term Loans and Advances	13	-	-
(e) Other Non-Current Assets	14	-	-
(2) Current Assets			
(a) Current Investments	15	-	-
(b) Inventories	16	53,053,547.30	42,531,247.06
(c) Trade Receivables	17	114,585.00	471,877.08
(d) Cash and Cash Equivalents	18	70,570.60	1,196,131.04
(e) Short-Term Loans and Advances	19	-	-
(f) Other Current Assets	20	6,000.00	220,156.62
TOTAL		53,337,946.00	44,538,391.46

See accompanying notes to the financial statements

As Per Audit Report of Even Date
LMK & CO.
CHARTERED ACCOUNTANT
FRN: 031951C

CA. MANISH KUSHWAH
PARTNER
Membership No. 443789
UDIN: 22443789BCCMNY9258
Date: 30.09.2022

For and on behalf of the Board

Kanti Devi
KANTI DEVI
DIRECTOR
DIN: 08055448

Gayatri Sinha
GAYATRI SINHA
DIRECTOR
DIN: 08756579

Date :
Place :

Manish



MADHUSHA INFRASTRUCTURE PRIVATE LIMITED
U45200BR2016PTC028123
SAGUNA MORE NEAR GAS GODOWN, DANAPUR PATNA Patna BR 801503 IN
Profit & Loss Statement for year ended on 31st March, 2022

Particulars	Note No.	For the Year ended 31st March 2022	For the Year ended 31st March 2021
(A) CONTINUING OPERATIONS			
I Revenue from Operations	21	18,745,560.00	-
II Other Incomes	22	-	-
III Total Revenue (I + II)		18,745,560.00	
IV Expenses			
Manufacturing Expenses			
Cost of Materials Consumed	23	9,979,398.00	6,143,382.72
Purchases of Stock-in-Trade			-
Changes in Inventories of Finished Goods, WIP & Stock		(10,522,300.24)	(21,824,977.62)
Employee Benefit Expenses	25	1,265,800.00	937,200.00
Other Expenses	27	17,638,642.52	14,580,394.90
Finance Costs	28	-	-
Depreciation and Amortization Expense	10/11	28,508.00	-
Total Expenses		18,390,048.28	16,000.00
V Profit before Exceptional and Extraordinary Items and Tax (III - IV)		355,512.00	(16,000.00)
VI Exceptional Items			
VII Profit before Extraordinary Items and Tax (V - VI)		355,512.00	(16,000.00)
VIII Extra Ordinary Items			
IX Profit before Tax (VII - VIII)		355,512.00	(16,000.00)
X Tax Expense			
(1) Current tax		95,204.99	-
(2) Deferred Tax		2,771.87	-
XI Profit/ (Loss) for the period from Continuing Operations (IX - X)		263,078.88	(16,000.00)
(B) DISCONTINUING OPERATIONS			
XII Profit/Loss from Discontinuing Operations		-	-
XIII Tax Expense of Discontinuing Operations		-	-
XIV Profit/ (Loss) from Discontinuing Operations (after Tax) (XII - XIII)		-	-
(C) TOTAL OPERATIONS			
XV Profit/ (Loss) for the Period (XI + XIV)		263,078.88	(16,000.00)
XVI Earnings Per Equity Share			
(1) Basic		37.583	(3.200)
(2) Diluted		37.583	(3.200)

See accompanying notes to the financial statements

As Per Audit Report of Even Date
LMK & CO.
CHARTERED ACCOUNTANT
FRN: 031951C

For and on behalf of the Board

CA. MANISH KUSHWAH
PARTNER
 Membership No. 443789
 UDIN: 224437898BCMN9258
 Date 30.05.2022

KANTI DEVI
DIRECTOR
 DIN: 08065448

GAYATRI SINHA
DIRECTOR
 DIN: 08756579

Manish



MADHUSHA INFRASTRUCTURE PRIVATE LIMITED
Annexures to the Balance Sheet

Particulars	As at 31st March, 2022	As at 31st March, 2021
NOTE # 1		
Share Capital		
Authorised Capital		
10,000 Equity Shares of Rs. 10/- each	1,000,000.00	1,000,000.00
Issued, Subscribed and Paid up		
7000 Equity Shares of Rs. 10/- each	700,000.00	700,000.00
	700,000.00	700,000.00

C. Statement of Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period:

Particulars	31.03.2022		31.03.2021	
	No. Of Shares	Face Value	No. Of Shares	Face Value
Shares outstanding at the beginning of the period	70,000.00	700,000.00	70,000.00	700,000.00
Add: Issued during the year:	70,000.00	700,000.00	70,000.00	700,000.00
Less: Bought Back During the year	70,000.00	700,000.00	70,000.00	700,000.00

D. Rights, preferences and Restrictions attached to Equity Shares

The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity share is entitled to one vote per share. The company declares and pays dividends in Indian rupees.

Details of shares held by each shareholder holding more than 5% shares:

	No. of Shares Held	% holding in that Class of Shares	No. of Shares Held	% holding in that Class of Shares
MADHU SINGH	1000	14.29%	1000	14.29%
USHA DIP	1000	14.29%	1000	14.29%
KANTI DEVI	1000	14.29%	1000	14.29%
NIHARIKA	1000	14.29%	1000	14.29%
MADHUMITA GUPTA	1000	14.29%	1000	14.29%
BINAY KUMAR	1000	14.29%	1000	14.29%
ANUJ DEVU	1000	14.29%	1000	14.29%
	7000	100.00%	7000	100.00%

Details of promoter's shareholding in the company

Promoter Name

MADHU SINGH	1000	14.29%		
LISHA DOP	1000	14.29%		
KANTI DEVI	1000	14.29%		
NEERUKA	1000	14.29%		
MADHUMITA GUPTA	1000	14.29%		
SHREY KUMAR	1000	14.29%		
ANJU DEVI	1000	14.29%		
	7000	100.00%		

NOTE # 2

Reserves and Surplus

(a) Capital Reserve

As per last Balance Sheet

Addition during the year

(b) Surplus i.e. Balance in the Statement of Profit & Loss

As per last Balance Sheet

Addition during the year

Allocations & Appropriations

TOTAL

(118,673.95)

(102,673.95)

263,078.88

(16,000.00)

144,404.93

(118,673.95)

144,404.93

(118,673.95)

NOTE # 3

Long-Term Borrowings

(a) Bonds/ Debentures

(b) Term Loans

- From Banks

- From Others

(c) Deferred Payment Liabilities

(d) Deposits

(e) Loans and advances from Related Parties

(f) Long-Term maturities of Finance Lease Obligations

(g) Other Loans and Advances (specify nature)

1,000,000.00

1,000,000.00

1,000,000.00

1,000,000.00



NOTE # 4
Other Long-Term Liabilities
 Trade Payables
 (i) Acceptances
 (ii) Other Than Acceptances
 Others

NOTE # 5
Long-Term Provisions
 (a) Provision for Employee Benefits
 (b) Provisions Others (Specify Nature)

NOTE # 6
Short-Term Borrowings
 (a) Loans Repayable On Demand
 - From Banks
 - From Others
 (b) Loans and advances from Related Parties
 (c) Deposits
 (d) Other Loans and Advances (specify nature)
 Advance against booking

NOTE # 7
Trade Payables

Trade Payables				Amount in Rs.	
				As at 31.03.2021	As at 31.03.2021
(A) Total outstanding dues of micro enterprises and small enterprises					
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises					196,107.00

Particulars	Trade Payable ageing schedule				
	Outstanding for following periods from due date of payment				(Amount in Rs.)
	Within 1 year	1-2 years	2-3 years		Total
(i) MSME					
(ii) Others					
(iii) Disputed dues-MSME					
(iv) Disputed dues-Others					

NOTE # 8
Current Liabilities

- (a) Current Maturities of Long-Term Debt
- (b) Current maturities of Finance Lease Obligations
- (c) Interest Accrued but not Due on Borrowings
- (d) Interest Accrued and Due on Borrowings
- (e) Income Received in Advance
- (f) Unpaid Dividends
- (g) Application Money received for allotment of securities and due for refund and interest accrued thereon
- (h) Unpaid Matured Deposits and interest accrued thereon
- (i) Unpaid Matured Debentures and interest accrued thereon
- (j) Auditors Remuneration
- (k) Expenses Payable
- (l) Advance from Customer

196,107.00

10,000.00	10,000.00
548,712.00	489,387.03
50,839,624.38	42,281,571.38
51,398,336.38	42,760,958.41

NOTE # 9
Short-Term Provisions
 Provision for Employee Benefits
 Provisions Others (specify nature)
 Provision for Taxation

95,204.99	-
95,204.99	-



Depreciation as per Companies Act
Note 10: Schedule of Fixed Assets for the year ended 31st March 2022

Description of Asset	Date of purchase of new/existing asset	WDV as on 01/04/2021	Addition During the Year	Scrap Value	Estimated useful life as per schedule II	Already expired useful life as on 31/03/22	Balance years	Asset used during the year (In days)	Rate of depreciation	Depreciation Amount	WDV as on 31/03/2022
Mixture Machine		106,779.66	-	5,338.98	10.00	2.00	8.00	280	0.31	25,585.00	81,194.66
Vibrator		12,200.00	-	610.00	10.00	2.00	8.00	280	0.31	2,923.00	9,277.00
		118,979.66	-	5,948.98						28,508.00	90,471.66

Depreciation Chart as per Income Tax Act, 1961 FY 21-22

Sl. No	Block of Assets	Rate of Depreciation	Opening WDV	Addition during the 1st Half year	Addition during the 2nd Half year	Total	Depreciation	Closing WDV
1	Mixture Machine	15%	106,779.66	-	-	106,779.66	16,016.95	90,762.71
2	Vibrator	15%	12,200.00	-	-	12,200.00	1,830.00	10,370.00
			118,979.66	-	-	118,979.66	17,846.95	101,132.71

Calculation of Taxable Profit (As per Income Tax Act, 1961)

	Current Year
Net Profit as per P/L A/c	335,512
Add: Depreciation as per Companies Act	28,508.00
	384,020.00
Less: Depreciation as per Income Tax Act	17,846.95
TAXABLE PROFIT	366,173.05
Tax Payable on Above	91,543.26
Add: EC & SHEC	3,661.73
Total Tax Liability	95,204.99

Calculation of Deferred Tax 20-21

Particulars	As Per Income Tax Act- 1961	As Per Companies Act- 1956	Difference
Timing Difference			
Depreciation	17,846.95	28,508.00	10,661.05
Other Timing Difference			
Total Difference			10,661.05
Rate of Income Tax			26.00%
Deferred Tax Assets / (Liability)			2,771.87



- NOTE # 12**
Non-Current Investments
 (a) Investment Property
 (b) Investments in Equity Instruments
 (c) Investments in Preference Shares
 (d) Investments in Government or Trust Securities
 (e) Investments in Debentures/ Bonds
 (f) Investments in Mutual Funds
 (g) Investments in Partnership Firms
 (h) Other Non-Current Investments (specify nature)

- NOTE # 13**
Long-Term Loans and Advances
 (a) Capital Advances
 (b) Security Deposits
 (c) Loans and advances to Related Parties
 (d) Other Loans & Advances (specify nature)
 Sundry Advances

- NOTE # 14**
Other Non-Current Assets
 (a) Long-Term Trade Receivables (including Receivables on deferred credit terms)
 (b) Unamortized Expenses
 (c) Accruals
 (d) Others

- NOTE # 15**
Current Investments
 (a) Current Portion of Long-Term Investments
 (b) Investments in Equity Instruments
 (c) Investments in Preference Shares
 (d) Investments in Government or Trust Securities
 (e) Investments in Debentures/ Bonds
 (f) Investments in Mutual Funds
 (g) Investments in Partnership Firms
 (h) Other Investments (specify nature)

- NOTE # 16**
Inventories (at lower of cost or net realizable value)
 (a) Raw Materials
 (b) Work-in-Progress
 (c) Finished Goods
 (d) Goods-in-Trade (in respect of goods acquired for trading)
 (e) Stores and Spares
 (f) Loose Tools
 (g) Others (specify nature)

53,053,547.30 42,531,247.06

53,053,547.30 42,531,247.06

NOTE # 17
Trade Receivables

	Amount in Rs.	
	As at 31.03.2022	As at 31.03.2021
Trade Receivables		
From Related Parties		
From others	114,585.00	471,877.08
	114,585.00	471,877.08

Particulars	Trade Receivable Aging Schedule				Amount in Rs.
	Outstanding for following periods from due date of payment				Total
	6 months - 1 year	1-2 years	2-3 years		
(i) Disputed Trade Receivables considered good	114585				114,585.00
(ii) Disputed Trade Receivables considered doubtful					
(iii) Disputed Trade Receivables considered good					
(iv) Disputed Trade Receivables considered doubtful					



NOTE # 18**Cash and Cash Equivalents**

- (a) Balance with Banks:
- (b) Cheques/ Drafts on Hand
- (c) Cash on Hand
- (d) Others (specify nature):

64,787.60 1,054,823.96

5,783.00 141,307.38

70,570.60 1,196,131.04

NOTE # 19**Short-Term Loans and Advances**

- (a) Loans and advances to Related Parties
- (b) Security Deposits
- (c) Loan & Advances to Employees
- (d) Prepaid Expenses
- (e) Balance with Government Authorities
- (f) Inter-Corporate Deposits
- (g) Others (specify nature):
 - Misc. Deposit
 - Advance to parties

NOTE # 20**Other Current Assets (Residual Head)**

- (a) Unbilled Revenue
- (b) Unamortised Expenses
- (c) Input tax credit
- (d) T.D.S.

6,000.00 12,000.00

6,000.00 220,156.62



MADHUSHA INFRASTRUCTURE PRIVATE LIMITED
Annexures to the Profit & Loss Statement

Particulars	For the Year ended 31st March 2022	For the Year ended 31st March 2021
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NOTE # 21

Revenue From Operations

Sale of Products	18,745,560.00	-
Sale of Services	-	-
Other Operating Revenues		
	<u>18,745,560.00</u>	<u>-</u>

NOTE # 22

Other Incomes

Interest Income		
Dividend Income		-
Net Gain/ (Loss) on sale of Investments		-
Net Gain/ (Loss) on foreign currency transaction & translation		
Other Non-Operating Income		-
		<u>-</u>

NOTE # 23

Cost of Material Consumed

Purchases:

(a) Raw Materials	9,979,398.00	6,143,382.72
(b) Finished Goods	-	-
	<u>9,979,398.00</u>	<u>6,143,382.72</u>

NOTE # 25

Employee Benefit Expenses

Salaries and Wages	1,265,800.00	937,200.00
Staff Welfare Expenses		-
Contribution to PF and Other Funds		-
Expense on ESOP/ ESPP		-
Staff Welfare Expenses		-
	<u>1,265,800.00</u>	<u>937,200.00</u>



NOTE # 26**Other Expenses**

Direct expenses	14,053,703.00	14,203,893.00
Rent, Rates & Taxes	-	-
Business promotion		3,629.00
Filling Fees	12,500.00	-
Printing & Stationery	-	-
Freight & Cartage (Outward)	212,689.00	18,135.00
Repair & Maintenance		-
Store & Hardware consumed		-
Labour Charges	1,824,730.00	-
Workshop Expenses		-
Site Expense	-	-
Royalty		-
Sales tax		-
Hire Machine	356,870.00	
Office Maintenance	98,745.00	22,169.00
License expenses		-
Books & Periodicals		-
Postage & Telephone	20,084.00	4,077.00
Director's Remuneration	450,000.00	-
Accounting Expenses	90,000.00	-
Electricity Charges	19,438.00	-
Advertisement & Publicity	-	-
Marketing & Service Charges		-
Travelling & Conveyance	405,879.00	266,231.00
Other Expenses	58,746.00	23,386.00
Internet Charge	-	-
Bank & Other Charges	14,258.52	2,874.90
Miscellaneous Expenses Written Off	6,000.00	6,000.00
Audit Fee	15,000.00	10,000.00
	<u>17,638,642.52</u>	<u>14,560,394.90</u>

NOTE # 28**Finance Costs**

Interest Expense	-
Other Borrowing Costs	-
Applicable Net (Gain)/ Loss on Foreign	-
Currency Borrowings	-
	<u>-</u>

