GSTIN No. : 10AAECV7670G1ZE
CIN No. : U70102BR2014PTCO22146

Mob. : 8002797451
9162737203

VASTU VASTAYA BUILDER PVT. LTD.

Offfice Address : Sujata Bypass Anand Vihar, Bodhgaya - 824231 Gaya (Bihar)

Ref. : .....

Date : .....

DIRECTORS' REPORT

To the Members,
VASTU VASTAYA BUILDER PRIVATE LIMITED

The Board of Directors of your Company is pleased to present their report on the working of the Company for the year ended 31st March, 2023 together with the Audited Accounts of the Company.

1. FINANCIAL PERFORMANCE SUMMARY

The Company's financial performance, for the period ended 31st March, 2023 is summarized below:

(In Rupees)

Particulars	FY 2022-23	FY 2021-22
Total Revenue	114306834.59	54020853.82
Total Expenses	107868088.65	48374984.84
Profit/(Loss) before Tax	6438745.65	5667347.99
Current Tax	1554413	1189743
Deferred Tax	(81228)	(32534)
Profit/(Loss) after tax	**4695708.65**	**4510138.99**

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DIRECTOR

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2. DIVIDEND

The Company has not recommended any dividend for the year ended 31st March, 2023.

3. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, the Board of Directors of the Company hereby state and confirm that:

In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

a) the directors have 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 at the end of the financial year and of the profit and loss of the Company for the year under review;

b) the directors have 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;

c) the directors have prepared the annual accounts on a going concern basis.

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

4. SECRETARIAL STANDARDS

The Directors state that applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly followed by the Company.

5. DIRECTORS AND KEY MANAGERIAL PERSONNEL AND CHANGES AMONG THEM

There has been no change in the constitution of Board during the period under review.

The provisions of Section 203 of the Companies Act, 2013 pertaining to appointment of Key Managerial Personnel are not applicable to the Company

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6. STATE OF AFFAIRS

There has been no change in the nature of business of the company during the financial year ended 31st March, 2023. The revenue from operations was 114306834.29 during the year. The Net Profit has increased to Rs. 4695708.65.

7. NUMBER OF MEETINGS OF BOARD OF DIRECTORS

During the financial year under review, there were 5meetings of Board of Directors of the Company were held as under:

S. No	Date of Board Meeting	Directors present in the Board Meeting
1.	16.04.2022	2
2.	09.07.2022	2
3.	23.11.2022	2
4.	23.12.2022	2
5.	14.03.2023	2

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The maximum interval between any two Board Meetings did not exceed 120 (One hundred and twenty) days. The details of attendance of each Director at Board Meetings are as follows:

S. No.	Name of the Director	Board Meetings	
		No. of Meetings held	No. of Meetings attended
1.	Satyendra Kumar	5	5
2.	Renu Kumari	5	5

8. CHANGE IN NATURE OF BUSINESS

There were no significant changes in the nature of the business of the Company during the period under review.

9. AUDIT

A.K. SINHA & CO., Chartered Accountants was appointed as Statutory Auditors of your Company at the Annual General Meeting held in the year 2019 for a term of consecutive five years and continue to hold the office for 5 years as originally appointed.

A.K. SINHA & CO., Chartered Accountants have also given their confirmation regarding compliance of conditions prescribed under Sections 139 and 141 of the Act in regard to continuation of their term.

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The report of the Statutory Auditors alongwith notes to Schedules is enclosed to this Report. The explanation to the observations made in the Auditors' Report has been submitted by the Board.

Explanation to the qualification in Auditors' Report

The Directors submit their explanation to the qualifications made by the Auditors in their report for the period ended 31st March, 2023. The relevant qualifications made by the Auditors and reply are as under:

10. MAINTENANCE OF COST RECORDS

The Directors state that the overall turnover of the company does not exceed the limit prescribed for maintenance of Cost Records as specified by the Central Government under Section 148(1) of the Companies Act, 2013, accordingly such accounts and records are not made and maintained by the Company.

11. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Your company has not directly or indirectly

a) given any loan to any person or other body corporate other than usual advances envisaged in a contract of supply of materials if any,

b) given any guarantee or provide security in connection with a loan to any other body corporate or person and

c) acquired by way of subscription purchase or otherwise, the securities of any other body corporate exceeding sixty percent, of its paid-up share capital, free reserve and securities premium account or one hundred percent of its free reserves and securities premium account whichever is more.

12. RELATED PARTY TRANSACTIONS

No transactions were entered by the Company during the financial year with any related party in the ordinary course of business and on the arm's length basis. Thus, the provisions of Section

VASTU VASTAYA BUILDER PVT. LTD.

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188(1) of the Companies Act, 2013 are not applicable. During the period ending 31st March, 2023, the Company has not entered into any contract/arrangement/transaction of material nature with any of the related parties which are in conflict with the interest of the Company. Related party disclosures are given in the notes to the financial statement.

13. TRANSFER TO RESERVES

For the period ended 31st March 2023, the Company has not transferred any sum to Reserve.

14. TRANSFER OF UNCLAIMED/UNPAID AMOUNT TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to provisions of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended, ('Rules'), the dividend which remains unclaimed or unpaid for a period of seven years from the date of transfer to the Unpaid Dividend Account of the Company and shares on which dividend are unclaimed or unpaid for a consecutive period of seven years or more are liable to be transferred to IEPF. This clause is not applicable.

15. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There were no material changes and commitments affecting the financial position of the Company between the end of period to which this financial statements relate and the date of this Report.

16. DEPOSIT FROM PUBLIC

The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet.

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18. INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Board has adopted the procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting record, and the timely preparation of reliable financial disclosures.

20. ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS, SWEAT EQUITY, ESOS ETC., IF ANY

The Company has not issued shares with differential voting rights nor granted stock options nor sweat equity during the period under review.

21. RISK MANAGEMENT POLICY

The Board of Directors facilitates the execution of Risk Management Practices in the Company, in the areas of risk identification, assessment, monitoring, mitigation and reporting. At present the Company has not identified any element of risk which may threaten the existence of the Company.

22. SUBSIDIARIES/ ASSOCIATES OR JOINT VENTURES

During the period under review, no Company has become or ceased to be Subsidiary, Associates or Joint Venture of the Company.

23. SIGNIFICANT ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNAL

There are no significant material orders passed by the Regulators / Courts /Tribunals which would impact the going concern status of the Company and its future operations.

24. DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM , IF ANY,

The threshold limit provided under Section 177(9) read with Rule 7 of the Companies (Meeting of Board and its Power) Rule, 2014 is not applicable on the Company.

25. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

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(C) Foreign exchange Earnings and Outgo

During the period under review there was no foreign exchange earnings or out flow.

26. DISCLOSURE IN TERMS OF VARIOUS PROVISIONS OF THE COMPANIES ACT, 2013

The status of the Company being a Limited Company and not having material profit/turnover/Bank's borrowings, the provision related to

(a) Statement on declaration given by Independent Directors (Section 149)

(b) Formation of Audit Committee (Section 177)

(c) Formation of Nomination and Remuneration Committee (Section 178)

(d) Undertaking formal Annual Evaluation of Board and that of its committees and the individual Directors

(e) Undertaking Secretarial Audit (Section 204)

are not applicable to the Company and hence no comment is invited in this regard.

27.SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Since the number of employees in the company does not exceed 10, the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 is not applicable to the Company.

28 ESTABLISHMENT OF CSR POLICY AND RELATED DISCLOSURE / COMPLIANCES

The Company does not cross the threshold limit provided under Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 relating to Corporate Social Responsibility, hence CSR is not applicable to the Company.

29. FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12), OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT.

VASTU VASTAYA BUILDER PVT. LTD.

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The Statutory Auditors have not reported any incident of fraud to the Board of Directors of the Company.

30. DETAILS OF APPLICATION / ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year.

31. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

As Company has not done any one time settlement during the year under review hence no disclosure is required.

32. ACKNOWLEDGEMENT

We take the opportunity to express our deep sense of gratitude to Bankers and customers for their continued guidance and support. Your directors would like to record their sincere appreciation of their dedicated efforts put in by employees across all levels in the organization, which have enabled the company to start operations. And to you, our shareholders, we are deeply grateful for the confidence and faith that you have always placed on us.

For **Vastu Vastaya Builder Private Limited Limited**

VASTU VASTAYA BUILDER PVT. LTD.

Satyendra Kumar
DIRECTOR

Director

DIN:05107404

DIRECTOR

Date: 30.08.2023

Place: BodhGaya

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Information pursuant to Section 134(3)(m) of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 in respect of conservation of energy, technology absorption and foreign exchange earnings and outgo

(A) Conservation of Energy

(i) The steps taken or impact on conservation of energy;

The operations of your Company are not energy intensive. However, adequate measures have been initiated to reduce energy consumption.

(ii) The steps taken by the company for utilising alternate sources of energy;

The operations of your Company are not energy intensive.

(iii) the capital investment on energy conservation equipments; -Nil

(B) Technology absorption-

(i) the efforts made towards technology absorption; - None

(ii) the benefits derived like product improvement, cost reduction, product development or import substitution; - Not Applicable

(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-

(a) the details of technology imported; - None

(b) the year of import; - Not Applicable

(c) whether the technology been fully absorbed; - Not Applicable

(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and - Not applicable

(iv) the expenditure incurred on Research and Development. - Nil

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DIRECTOR DIRECTOR