

SAAKSHI CONSTRUCTION AND DEVELOPERS PRIVATE LIMITED
GURUDWARA ROAD, DIGHA PATNA - 800 012

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023,

(Figures in lakhs)

Particulars	Note No.	Figures for the current reporting period Rs.	Figures for the previous reporting period Rs.
I Revenue from operations (gross)	16	-	-
Less: Excise Duty		-	-
Revenue from operations (net)		-	-
II Other Income	17	-	-
III Total Income (I+II)		-	-
IV Expenses			
(a) Cost of materials consumed	18	877,864.00	-
(b) Purchase of Stock in Trade		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	(877,864.00)	-
(d) Employee benefits expenses	20	-	-
(e) Finance costs	21	444.00	-
(f) Depreciation and amortisation expenses		-	-
(g) Other expenses	22	46,850.00	-
Total Expenses		47,294.00	-
V Profit before exceptional and extraordinary item and tax		(47,294.00)	-
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		(47,294.00)	-
VIII Extraordinary Items		-	-
IX Profit before Tax		(47,294.00)	-
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
XI Profit/(Loss) for the period from continuing operations		(47,294.00)	-
XII Profit/(Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/(Loss) from discontinuing operations		-	-
XV (Loss) for the Period		(47,294.00)	-
XVI Earning per equity share:			
(1) Basic		(9.46)	-
(2) Diluted		(9.46)	-

Place: Patna
Date: 05/09/2023

In terms of our report attached.
For: **M R K ASSOCIATES**
Chartered Accountants

FOR SAAKSHI CONSTRUCTION AND DEVEL. PVT. LTD.

(Satish Kumar)
Partner



Arun Kumar
Partner

Anjali Kumar
Partner

SAAKSH CONSTRUCTION AND DEVELOPERS PRIVATE LIMITED

GURUDWARA ROAD , DIGHA PATNA - 800 012

NOTES FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT & LOSS
ACCOUNT AS ON 31ST MARCH 2023.

Note 16 REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
(a) Sale of Products	-	-
(b) Sale of Service	-	-
(c) Other Operating Revenues	-	-
Total - Sales	-	-

Note 17 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Other Income :-		
Interest Income	-	-
Other Income	-	-
Total	-	-

Note 18 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Opening stock	-	-
Add: Purchases		
Raw Material	-	-
Direct Expenses	877,864.00	-
Domestic	-	-
Less: Closing stock	-	-
Cost of material consumed	877,864.00	-

Note 19 CHANGE IN INVENTORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
<u>Inventories at the end of the year:</u>		
Finished goods	-	-
Work-in-progress	877,864.00	-
	877,864.00	-
<u>Inventories at the beginning of the year:</u>		
Finished goods	-	-
Work-in-progress	-	-
	-	-
Net (increase) / decrease	(877,864.00)	-

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Salaries and wages	-	-
Staff Welfare	-	-
Total	-	-

Note 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	444.00	-
Bank Interest	-	-
Total	444.00	-



Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
(A) DIRECT EXPENSES		
Power & Fuel	-	-
Rent	7,000.00	-
Postage and Stamp	-	-
Local Conveyance	-	-
Total (A)	7,000.00	-
(B) INDIRECT EXPENSES		
Directors Remuneration	-	-
Business Promotion Expenses	-	-
<u>Audit Fees</u>	-	-
i) Statutory Audit	11,800.00	-
ii) Tax Audit	-	-
iii) For Company Law matters	4,000.00	-
Telephone & Mobile Expenses	-	-
Travelling Expenses	3,250.00	-
Filing Fees	800.00	-
Electricity Expenses	-	-
Preliminary Expenses	20,000.00	-
Total (B)	39,850.00	-
Total (A+B)	46,850.00	-



Notes to accounts & significant accounting policies forming parts of Balance sheet for the period ended 31st MARCH, 2023.

AS-1 Method of Accounting

The Financial statements are generally prepared under the historical cost concept using the accrual method of accounting unless stated otherwise here in after. Accounting policies not specifically referred to are consistence with generally accepted accounting principles.

AS-2 Inventories

Inventories have been valued on Cost or NRV whichever is lower.

AS-3 Cash Flow Statements

Accounting Standard - 3 is not applicable.

AS-4 Contingencies and events occurring after the Balance Sheet date

As there is no such transaction Accounting Standard - 04 relating to contingencies and events after the Balance Sheet date not applicable.

AS-5 Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies

There is no such transaction related to Accounting Standard - 05.

AS-6 Depreciation

Depreciation is charged on WDV and as per AS - 06.

AS-7 Construction Contract

Construction contract is accounted as per Accounting Standard - 7.

AS-9 Revenue Recognition

Revenue associated with the transaction is generally recognized at the time of billing.

AS-10 Property Plant & Equipment

Property Plant & Equipment are valued at cost less depreciation

AS-11 Foreign Exchange

No foreign exchange transaction has been made during the year.

AS-12 Government Grant

Government Grant of Rs. NIL has been received during the year.

AS-13 Investment

Investment has been valued on the basis of actual cost unless there is permanent diminution in their value which is less than their original cost.

AS-14 Amalgamation

The company has not made any such arrangement of amalgamation during accounting year hence Accounting Standard - 14 is not applicable.



AS-15 Retirement Benefit

No employee is retiring from the service. Hence provision relating to accounting for retirement benefits in financial statements of employer is not applicable.

AS-16 Borrowing Costs

Borrowing cost born by Company during the year Rs. 00.00

AS-17 Segment Reporting

As the turnover for the accounting period does not exceeds Rs.50 crores. Segment Reporting requirements laid down in Accounting Standard - 17 relating to the disclosure of corresponding previous year's figures in the first year of application of the accounting standard are not applicable to the company.

AS-18 Related Party Disclosures:

During the year Company has paid Rs. 5,50,000.00 as director's remuneration.

AS-19 Leasing:

There are no such leasing agreements.

AS-20 Earning per Share:

As per Financial Statement.

AS- 21 Consolidated Financial Statement:

There are no subsidiary companies of the company; provisions relating to consolidated financial statement are not applicable.

AS-22 Accounting for taxes on income:

Deferred tax is recognized, subject to consideration of prudence, on timing difference, representing the difference between taxable incomes and accounting income that originated in one period and is capable of reversal in one or more subsequent period s. Deferred tax assets and liabilities are measured using tax rates and laws that have enacted or substantially enacted by the balance date.

AS - 23 Accounting for Investment in Associates In consolidated Financial Statements:-
NIL.**AS - 24 Discontinuing operations**

None of the operation during the year is discontinued.

AS - 25 Interim Financial Reporting

Since the provisions regarding internal financial reporting are not applicable. Such reports are not prepared.

AS - 26 Intangible Assets:-

Not Applicable.

AS - 27 Financial Reporting of Interest In Joint venture:-

The company does not have any such interest in joint ventures.



AS - 28 Impairment of assets:-
Not Applicable.

AS -29 Provision, contingent liabilities and Contingent Assets:-

The appropriate provisions are made in the accounts. There are no contingent liabilities and contingent assets.

Other Notes:-

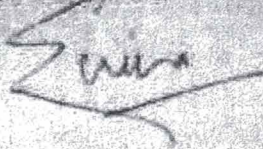
1. Previous Years figures

The previous year figures are shown at appropriate place.

2. Current Assets & Current Liabilities :

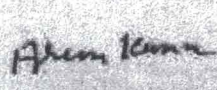
The balance of Long Term borrowings, Current assets and other current liabilities are taken as per ledger of the company pending reconciliation /settlement/confirmation from parties.

For, MRK ASSOCIATES
Chartered Accountants
FRN -007726C



(Satish Kumar)
Partner
MRN - 075486




(ARUN KUMAR)
Director
(DIN- 07365278)


(ANJALI KUMARI)
Director
(DIN- 09764225)

Place: Patna
Date: 05/09/2022

I Title deeds of immovable Property not held in name of the Company NIL

Serial No. of the Title Deeds	Description of the Property	Current Market Value	Full details of immovable Property not held in name of the Company	Whether the same is held in a partnership, director or relative of Director's share or ownership of property	Property held since which date	Reason for not being held in the name of company

Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017. **NA**

III where Loans or Advances in the nature of loans are granted to promoters, directors, KNIPs and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other person, that are: NIL

(a) except for the repayment of
(b) without specifying any terms or period of repayment

Type of Revenue	Amount of loan and Advances in the nature of loans outstanding	Percentage in the total Assets and Liabilities in the Balance Sheet
Promoters		
Directors		
Related Parties		

IV Capital Work In Progress (CWIP)

NIL

(a) For Capital work in progress, Estimate opening schedule shall be given

CWIP	Particulars	Particulars	Particulars	Particulars	Particulars

(b) The statement in progress, when completed is provided in a schedule in the annual report, following

CWIP	Particulars	Particulars	Particulars	Particulars	Particulars

V Intangible assets under development

NIL

(a) The intangible assets under development

Intangible Assets under development	Particulars	Particulars	Particulars	Particulars	Particulars

(b) Intangible assets under development under schedule

Intangible Assets under development	Particulars	Particulars	Particulars	Particulars	Particulars

VI Details of Immovable Property held

NIL

VII Where the Company has borrowings from banks or financial institutions on the basis of secured assets: NIL

(a) Whether security interest in form of assets held by the Company with banks or financial institutions on its agreement with the banks of amounts
(b) If any security interest in form of assets held by the Company, it can be the following details

VIII Willful Defaulter

NIL

a. Date of declaration as willful defaulter
b. Details of defaulter (name and nature of defaulter)

IX Relationship with Struck off Companies

NIL

Where the company has any relationship with struck off companies, the company shall disclose the following details

Name of Struck off Company	Relationship with the company	Particulars	Particulars

X Registration of charges or satisfaction with Registrar of Companies

NIL

Where any charges or satisfaction are to be registered with Registrar of Companies beyond the stipulated period, details shall mention below that to be disclosed

XI Compliance with number of layers of companies

NIL

Where the company has not complied with the number of layers prescribed under section 2(47) of the Companies Act, 2013, the company shall disclose the following details

XII Ratios

Ratios	Formula	Particulars	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.00		0.00
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Interest)	0.00		0.00
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.00		0.00
Interest Coverage Ratio	EBITDA	Average Interest	0.00		0.00
Trade Receivables turnover ratio	Net Sales	Average trade receivables	0.00		0.00
Trade payables turnover ratio	Total Payables (Due Credit + Other Expenses + Current Liabilities - Operating Liabilities)	Cost of Sales	0.00		0.00
Net capital turnover ratio	Net Profit	Working capital (CA-CL)	0.00		0.00
Return on Capital employed	Net Profit	Capital Employed	0.00		0.00
Return on Investment	Net Profit	Investment	0.00		0.00

XIII Compliance with approved Schemes of Arrangements

Where any Scheme of Arrangements has been approved by the Company's Authority, in terms of section 230 to 238 of the Companies Act, 2013, the company shall disclose that the effect of such Scheme of Arrangements has been considered for the benefit of members of the Company in accordance with the relevant provisions of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013.

XIV Utilization of Borrowed funds and share premiums

