

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

Balance Sheet As on 31st March 2023

Particulars	Note No.	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting Period Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	500,000.00	-
(b) Reserves and surplus	2	(47,294.00)	-
(b) Money Received against share warrants		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	1,050,000.00	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	4	-	-
(b) Trade payables	5	-	-
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		-	-
(c) Other current liabilities	6	-	-
(d) Short-term provisions	7	23,600.00	-
TOTAL		1,526,306.00	-
B ASSETS			
1 Non-current assets			
(i) Property, Plant and Equipment	8	-	-
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets	10	-	-
2 Current assets			
(a) Current Investments	11	-	-
(b) Inventories	12	877,864.00	-
(c) Trade receivables	13	-	-
(d) Cash and cash equivalents	14	634,442.00	-
(e) Short-term loans and advances	15	14,000.00	-
(f) Other Current Assets	16	-	-
TOTAL		1,526,306.00	-

See accompanying notes forming part of the financial statements.

FOR SAAKSH CONSTRUCTION AND DEVEL. PVT. LTD.

Place: Patna

Date: 05/09/2023

In terms of our report attached.

For : M R K ASSOCIATES
Chartered Accountants



Arun Kumar

Arun Kumar
(M. Director)
Dis-07368278

Anjali Kumari

Anjali Kumari
(Director)
Dis-09764225

(Satish Kumar)
Partner

M. No - 075486

UDIN : 23075486GXQPF2531

SAAKSHI 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 -I. SHARE CAPITAL

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 15000 Equity shares of Rs.100/- each with voting rights	15,000.00	1,500,000.00	-	-
(b) Issued, Subscribed and Paid up 5000 Equity shares of Rs.100 each with voting rights	50,000.00	500,000.00	-	-
Total	50,000.00	500,000.00	-	-
List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Arun Kumar	2500	50%	100	250,000.00
Anjali Kumari	2500	50%	100	250,000.00
TOTAL	5,000.00	100.00%		500,000.00

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Arun Kumar	2500	50%	-
2	Anjali Kumari	2500	50%	-

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during the current	Balance at the end of the current reporting period
-	-	-	5,000.00	5,000.00

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
-	-	-	-	-

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GURUDWARA ROAD, DIGHA PATNA - 800 012

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

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	-	-
Add: Profit / (Loss) for the year	(47,294.00)	-
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	(47,294.00)	-
Total	(47,294.00)	-

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period:	Figures as at the end of previous reporting Period
	Rs.	Rs.
<u>Other Loan and Advance Director</u>		
Arun Kumar	50,000.00	-
Anjali Kumari	1,000,000.00	-
TOTAL	1,050,000.00	-

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<u>SECURED LOANS</u>		
a) Loans repayble on demand		
i) From Banks	-	-
ii) From other Parties	-	-
b) Loan and Advances from Related Parties	-	-
i) Directors Related Parties	-	-
TOTAL	-	-

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Sundry Creditors For Goods	-	-
Audit fee Payable	-	-
Filing fee Payable	-	-
Others Payable	-	-
Total	-	-

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(a) Provision for employee benefits		
Provision for Employee benefits	-	-
Director Remuneration payable	-	-
Salary Payable	-	-
(b) Provision - for TAX		
Provision for Income Tax(Current Years)	-	-
Company Matter Expenses Payble	4,000.00	-
TDS Payable	-	-
(c) Provision - Others		
Rent Payble	7,000.00	-
Filing Fee Payble	800.00	-
Audit Fees Payable	11,800.00	-
Total	23,600.00	-



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 9 NON - CURRENT INVESTMENTS

Particulars	Figures (')	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
		Rs.	Rs.
Fixed Deposit		-	-
Total		-	-

Note 10 CURRENT INVESTMENTS

Particulars	Figures (')	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
		Rs.	Rs.
Security Deposits with BSFCS Patna		-	-
Fixed Deposit			
a) FD With Union Bank of India		-	-
b) FD With HDFC		-	-
c) FD with HDFC (For BG)		-	-
Total		-	-

Note 11 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures (')	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
		Rs.	Rs.
Finished Goods		-	-
Raw Material (including Packing Material)		-	-
WIP		877,864.00	-
Stock with Consignee		-	-
Stock - in - Trade		-	-
Total		877,864.00	-

Note 13 CASH AND CASH EQUIVALENTS

Particulars	Figures (')	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
		Rs.	Rs.
A) Cash In Hand		8,750.00	-
B) Bank Balance		625,692.00	-
Total		634,442.00	-

Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
		Rs.	Rs.
Advances for Rent		14,000.00	-
Advances to Suppliers		-	-
Total		14,000.00	-

Note 15 OTHER CURRENT ASSETS

Particulars		Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
		Rs.	Rs.
A) Preliminary exps.	20,000.00		
Less : Written off	20,000.00	-	-
B) TDS			
Opening balance	-		-
Add : During the Year	-		-
Less : TDS Adjusted for F.Y. 2020-21	-	-	-
D) Share Subscription Money Receivable		-	-
Total		-	-



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	-

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

Place: Patna
Date: 05/09/2022



(ARUN KUMAR)
Director
(DIN- 07365278)

(ANJALI KUMARI)
Director
(DIN- 09764225)

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

Statement of Assets in the Balance sheet	Description of Nature of property	Current carrying Value	Full-Block of immovable Property not held in name of the Company	Whether such assets belong to a promoter, director or relative of Promoter/ Director or employee of promoter?	Property held since which date	Reason for not being held in the name of company

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

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

(a) If any such loan or advance is granted or (b) without specific loan or advance or period of repayment

Type of Recipient	Amount of loan and Advances in the nature of loans granted	Percentage in the total assets and Liabilities in the nature of loans
Promoters		
Directors		
KMPs		
Related Parties		

IV Capital Work In Progress (CWIP) NIL

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

CWIP	Estimated 2 year	Actual 2.5 year	Actual 3.5 year	Actual 4.5 year	Actual 5.5 year	Actual 6.5 year
Construction						
Plant and machinery						

(b) The capital work in progress, when completed is provided in the period of time provided in the schedule given, following

CWIP	Estimated 2 year	Actual 2.5 year	Actual 3.5 year	Actual 4.5 year	Actual 5.5 year	Actual 6.5 year
Plant 1						
Plant 2						

V Intangible assets under development: NIL

(a) For Intangible assets under development

Intangible Assets	Estimated 2 year	Actual 2.5 year	Actual 3.5 year	Actual 4.5 year	Actual 5.5 year	Actual 6.5 year
Plant 1						
Plant 2						

(b) Intangible assets under development under development

Intangible Assets	Estimated 2 year	Actual 2.5 year	Actual 3.5 year	Actual 4.5 year	Actual 5.5 year	Actual 6.5 year
Plant 1						
Plant 2						

VI Details of Realized Property held NIL

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

(a) Assets specific security measures of current assets held by the Company with banks or financial institutions in agreement with the banks of amounts, (b) if any, manner of monitoring and maintenance of financial statements, if any in the following schedule

VIII Withholding Defaulter NIL

a. Date of Declaration as withholding defaulter, b. Details of defaulter (name and nature of defaulter)

IX Relationship with Stock-Hold Companies: NIL

Where the company has the relationship with stock-hold company, all of the Companies Act, 2013 in section 180 of Companies Act, 1956, the Company shall disclose the following details

Relationship with Stock-Hold Companies	Details of relationship	Details of relationship
Relationship with stock-hold company	Details of relationship	Details of relationship
Relationship with stock-hold company	Details of relationship	Details of relationship
Relationship with stock-hold company	Details of relationship	Details of relationship
Relationship with stock-hold company	Details of relationship	Details of relationship

X Registration of charges or satisfaction with Registrar of Companies: NIL

Where any charge or satisfaction is to be registered with Registrar of Companies, the details of charges and satisfaction shall be disclosed

XI Compliance with number of layers of companies: NIL

Where the company has not complied with the number of layers permitted under clause (b) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CDD of the companies beyond the specified limits and the relationship

XII Ratios

Ratios	Formula	Description	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 (Net Proceeds)	0.00		0.00
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.00		0.00
Inventory Turnover Ratio	COGS	Average Inventory	0.00		0.00
Trade Receivable turnover ratio	Net Sales	Average trade receivables	0.00		0.00
Trade payable turnover ratio	Total Purchases (Net Cost + Other Expenses - Closing Inventory - Opening Inventory)	Closing Trade Payables	0.00		0.00
Net capital turnover ratio	Net Sales	Working capital (CA-CL)	0.00		0.00
Net Profit Ratio	Net Profit	Net Sales	0.00		0.00
Return on Capital Employed	Return on Capital Employed and Net Profit	Capital Employed	0.00		0.00
Return on Investment	Net Profit	Investment	0.00		0.00

XIII Compliance with approved Schedules 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 each Scheme of Arrangements has been examined for in the books of account of the Company, in accordance with the Scheme, and in accordance with accounting standards and disclosure in the report

XIV Utilization of Reserves and funds and share premium

