



Independent Auditor's Report

To the Members of
MANI RAJESH HOMES INFRA PRIVATE LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **MANI RAJESH HOMES INFRA PRIVATE LIMITED**, Registered Office Address: NAVNIT COLONY, HANUMAN NAGAR, KANKARBAGH, PATNA-800020. Which comprise the Balance Sheet as at March 31st, 2022, the Statement of Profit and Loss, for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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 and 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 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone 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.



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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 misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the 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 the 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 standalone 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 31st, 2022, and its Profit/Loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, the said Order is not applicable for the company.
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 purpose 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, 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 written representations received from the directors as on March 31st, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".
- 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.

For ARVIND ARPAN & ASSOCIATES
Chartered Accountants
FRN: 010011C



Arvind
CA. ARVIND KUMAR
(Partner)

Membership No.: 096435

Place: PATNA

Date: 21/09/2022

UDIN: 22096735 BAPSR5 1075

"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31st 2022:

- 1) (a) The management has conducted the physical verification of inventory at reasonable intervals.
b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material.
- 2) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company.
- 3) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security. Section 186 is not applicable on this company.
- 4) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 5) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.



- 6) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Duty of Customs, Duty of Excise, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2022 for a period of more than six months from the date on when they become payable except Income Tax, Service Tax as follows :-

PARTICULARS	2022-22	2021-22
Income Tax	Nil	Nil
Service Tax	Nil	Nil

- 7) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan from the government and has not issued any debentures.
- 8) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- 9) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- 11) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- 12) In our opinion, all transactions with the related parties are in compliance with section 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 13) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.



- 14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- 15) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For ARVIND ARPAN & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN: 010011C



Membership No.: 096435

Place: PATNA

Dated: 21/04/2022

UDIN: 22096435-BAPSR5 1075

"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of MANI RAJESH HOMES INFRA PRIVATE LIMITED , Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting **MANI RAJESH HOMES PRIVATE LIMITED** as of March 31st, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance

Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31st, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For ARVIND ARPAN & ASSOCIATES
Chartered Accountants

FRN: 010011C


CA ARVIND KUMAR
(Partner)
Membership No.: 096435

Place: PATNA

Date: 21/09/2022

UDIN: 22096435 BDP SGN 1363

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH, 2022.

(I) SIGNIFICANT ACCOUNTING POLICIES:

(a) Basis of preparation of Financial Statements

The financial statements are prepared and presented under the historical cost convention on the accrual basis of accounting in accordance with the generally accepted accounting principles and comply with accounting standards issued by the Institute of Chartered Accountants of India and relevant provisions of Companies Act, 2013 to the extent applicable.

(c) Current Assets

Current assets, loans and advances are approximately of the value stated, if realized in the ordinary course of business.

(d) Revenue Recognition

Revenue is recognized on the basis of sale of Flats and significant risk & reward are transferred by Seller to Buyer. Interest income is recognized on accrual basis and on time proportion basis.

(e) Taxation

a. There is no Provision for current Income tax is made.

(II) NOTES ON ACCOUNTS:

(a) Previous year figures are regrouped or rearranged wherever necessary to correspond with the current year figures.

(b) Related Party Disclosures.

As per Accounting standard AS-18 on Related Party disclosures issued by the Institute of Chartered Accountants of India, the disclosure of transactions with the related party as defined in the Accounting standard are given below:

(1) Summary of transactions:

Sr. No.	Particulars	Current year 2022 (₹)	Previous Year 2021 (₹)	Nature of Transaction	Relation
1.	Radha Krishna Singh	1,00,000.00	1,00,000.00	Loan from relative	Director Relative



2.	Manish kumar	6,15,000.00	2,25,000.00	Loan From Director	Director.
3.	Pratima Sinha	2,50,000.00	2,50,000.00	Loan From Director	Director
4.	Rajesh Kumar Singh	4,50,000.00	450,000.00	Loan From Director	Director

- (c) Balance of cash in hand as on 31st March, 2022 of Rs. 76,682.00 and Petty Cash of Rs. 12,605.00/- have been taken which has been verified by the management. We have relied upon the verification done by the management.
- (d) Balance of Banks as on 31st March, 2022 are stated in Financial Statements as per statement given by banks:
- Bank of India (A/c. 589320110000174) of Rs. 3,097.26
 - Bank of India (A/c. 589320110000228) of Rs. 3,45,369.22
- (e) The loan given by the Directors to the Company is from their own fund and not from borrowed Fund.
- (f) There is Advance Received For Flat Booking ₹ 1,59,77,431.43
- (g) There is Trade Payables i.e. Sundry Creditors of ₹ 1,31,903.68.
- (a) There is Advance Paid to Supplier of ₹ 27,40,684.39.

For ARVIND ARPAN & ASSOCIATES
Chartered Accountants

FRN: 010011C

 CA. ARVIND KUMAR
(Partner)
 Membership No.: 096435

Place: PATNA

Date: 21/07/2022

UDIN: 22092435 20 P C B S 1075

MANI RAJESH HOMES INFRA PRIVATE LIMITED
CIN-U45201BR2015PTC023444
NAVNI COLONY, HANUMAN NAGAR, KANKARBAGH
PATNA BIHAR-800020
BALANCE SHEET As At 31st MARCH, 2022.

Figures in ` (Actual)

PARTICULARS	Notes	As At 31/03/2022	As At 31/03/2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	3,00,000.00	3,00,000.00
(b) Reserves and Surplus	2	-14,23,764.23	-18,57,230.88
(c) Money Received Against Share Warrants		-	-
(2) Share Application Money Pending Allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	14,15,000.00	14,15,000.00
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities	4	1,59,77,431.43	2,14,82,281.43
(d) Long-Term Provisions	5	-	-
(4) Current Liabilities			
(a) Short-Term Borrowings	6	-	-
(b) Trade Payables:-	7		
(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and			
(B) Total Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises.		1,31,903.68	2,53,945.87
(c) Other Current Liabilities	8	25,68,761.19	20,80,600.00
(d) Short-Term Provisions	9	1,52,302.00	-
TOTAL		1,91,21,634.07	2,36,74,596.42



MANI RAJESH HOMES INFRA PRIVATE LIMITED

CIN-U45201BR2015PTC023444

NAVITOLONY, HANUMAN NAGAR, KANKARBAGH
PATNA BIHAR-800020

BALANCE SHEET As At 31st MARCH, 2022.

Figures in ₹ (Actual)

PARTICULAR	Notes	As At 31/03/2022	As At 31/03/2021
II. ASSETS			
(1) Non-current Assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property Plant & Equipment	10	-	-
(ii) Intangible Assets	11	-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets Under Development		-	-
(b) Non-Current Investments	12	-	-
(c) Deferred Tax Assets (Net)	10(c)	-	-
(d) Long-Term Loans and Advances	13	-	-
(e) Other Non-Current Assets	14	-	-
(2) Current Assets			
(a) Current Investments			
(b) Inventories		1,39,73,596.20	2,09,22,906.13
(c) Trade Receivables	15		
(d) Cash and Cash Equivalents	16	23,42,348.48	76,305.90
(e) Short-Term Loans and Advances	17	12,605.00	
(f) Other Current Assets	18	27,93,084.39	26,75,384.39
TOTAL		1,91,21,634.07	2,36,74,596.42

Contingent liabilities and commitments

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Summary of Significant Accounting Policies

The Accompanying Notes Form an Integral Part of these Financial Statements

As Per Our Report of even date attached.

FOR M/S ARVIND ARPAN & ASSOCIATES

FOR AND ON BEHALF OF BOARD OF DIRECTORS OF:
MANI RAJESH HOMES INFRA PRIVATE LIMITED

CHARTERED ACCOUNTANTS

FRN-010011C

(CA. ARVIND KUMAR) N.

PARTNER 010011C

M.NO.-096435

(RAJESH KUMAR SINGH)
DIRECTOR
DIN: 2125252

(MANISH KUMAR)
DIRECTOR
DIN:07000915

PLACE: PATNA

DATE: 21/07/2022

UDIN: 22096435BDDPSGN

Mani Rajesh Homes Infra Pvt. Ltd.

Mani Rajesh Homes Infra Pvt. Ltd.

Manish Kumar
Director

R Singh
Director

MANI RAJESH HOMES INFRA PRIVATE LIMITED
CIN:U45200ML2015PTC023444
NAVIT COMPANY, HANUMAN NAGAR, KANKARBAGH
PATNA BIHAR-800020

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.

Figures in ₹ (Actual)

PARTICULARS	Notes	As At 31/03/2022	As At 31/03/2021
Income:			
I. Revenue From operations	20	1,17,15,575.00	-
II. Other Income	21	-	-
III. Total Income (I + II)		1,17,15,575.00	-
IV. Expenses:			
Cost of Materials Consumed	22	32,85,053.00	14,71,324.00
Purchases of Stock-In-Trade	23	-	-
Changes In Inventories of Finished Goods	24	-	-
Work-In-Progress and Stock-In-Trade		69,49,309.93	-18,84,211.62
Employees Benefit Expense	25	4,01,900.00	3,25,000.00
Finance Costs	26	2,547.42	3,187.62
Depreciation and Amortisation Expenses	10(a)	-	-
Other Expenses	27	4,90,996.00	84,700.00
Total Expenses		1,11,29,806.35	0.00
		5,85,768.65	-0.00
V. Profit Before Exceptional and Extraordinary Items and Tax (III -IV)			
VI. Exceptional Items			
VII. Profit Before Extraordinary Items and Tax (V - VI)		5,85,768.65	-0.00
VIII. Extraordinary Items			
IX. Profit Before Tax (VII- VIII)		5,85,768.65	-0.00
X. Tax Expenses: (a) Current Tax (b) Deferred Tax		1,52,302.00	-
XI. Profit (Loss) For The Period From Continuing Operations (VII-VIII)		4,33,466.65	-0.00
XII. Profit/(Loss) From Discontinuing Operations		-	-
XIII. Tax Expenses of Discontinuing Operations		-	-
XIV. Profit/(Loss) From Discontinuing Operations (After Tax) (XII-XIII)		-	-
XV. Profit (Loss) For The Period (XI + XIV)		4,33,466.65	-0.00
Earnings per equity share:			
(1) Basic	28	14.45	-0.00
(2) Diluted	29	14.45	-0.00

The accompanying notes form an integral part of these financial statements.
As per our Report of even date attached.

FOR M/S ARVIND ARPAN & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN-010011C

(CA. ARVIND KUMAR)
PARTNER
M.NO.-096435



FOR AND ON BEHALF OF BOARD OF DIRECTORS OF:
MANI RAJESH HOMES INFRA PRIVATE LIMITED

(RAJESH KUMAR SINGH)
DIRECTOR
DIN: 2125252

(MANISH KUMAR)
DIRECTOR
DIN:07000915

PLACE: PATNA

DATE: 21/09/2022

UDIN:-

22096435BDPSGNJ363

Mani Rajesh Homes Infra Pvt. Ltd

Manish Kumar

Director

Mani Rajesh Homes Infra Pvt. Ltd

Rajesh Singh

Director

MANI RAJESH HOMES INFRA PRIVATE LIMITED

CIN-U45201BR2015PTC023444

NAVIT COLONY, HANUMAN NAGAR, KANKARBAGH

Notes to Accounts (Forming part of Balance Sheet)

Note No. 1: Share Capital

Part (a)

Figures in ₹ (Actual)

PARTICULARS	Figures in ₹ (Actual)	
	As At 31/03/2022	As At 31/03/2021
Authorized Share Capital 100000 Equity Shares of per values Rs.10 Each	10,00,000.00	10,00,000.00
Issued, Subscribed and Paid Up Capital 30,000 Equity Shares of Rs.10 Each	3,00,000.00	3,00,000.00
TOTAL	3,00,000.00	3,00,000.00

Part (b)

Reconciliation of the Shares Outstanding at the beginning and at the end of the year

Equity Shares	Number	Amount
At the beginning of the year	30000	3,00,000.00
Issued during the year		
Outstanding at the end of the year	30000	3,00,000.00

Part (c)

Terms/Rights attached

(i) Equity Shares:

The Company has only one class of Equity shares having a par value of Rs.10/-. Each holder of equity shares is entitled to one vote per share.

The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

During the Year Ended 31st March 2022 the amount of per share dividend recognized as distributions to equity shareholders was Rs. Nil (For 31st March 2021 was Rs Nil)

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(ii) Preference Shares:

There is no preference shares issued by the company.

Part (d)

Details of Shareholders holding more than 5% Shares in the Company

Name of the Shareholders	As At 31/03/2022	As At 31/03/2021
Equity Shares:		
1. RAJESH KUMAR SINGH	15000	15000
2. MANISH KUMAR	15000	15000
TOTAL	30000	30000

Shares held by the Promoters

S.N.	Promoters Name	Current Reporting Period		Current Reporting Period
		No. of Shares	% of Total Shares	% Change during the year
1.	RAJESH KUMAR SINGH	15,000.00	0.50	Nil
2.	MANISH KUMAR	15,000.00	0.50	Nil
	TOTAL	30,000.00	1.00	Nil

S.N.	RAJESH KUMAR SINGH	Previous Reporting Period		Previous Reporting Period
		No. of Shares	% of Total Shares	% Change during the year
1.	RAJESH KUMAR SINGH	15,000.00	0.50	Nil
2.	MANISH KUMAR	15,000.00	0.50	Nil
	TOTAL	30,000.00	1.00	Nil



MANI RAJESH HOMES INFRA PRIVATE LIMITED

CIN-U45201BR2015PTC023444

NAVIT COLONY, HANUMAN NAGAR, KANKARBAGH

Notes to Accounts (Forming part of Balance Sheet)

Note No. 2 : Reserves and Surplus

Figures in ₹ (Actual)

PARTICULARS	As At 31/03/2022	As At 31/03/2021
(a) Surplus i.e., balance in Statement of Profit and Loss disclosing allocations and appropriations such as dividend, bonus shares and transfer to/ from reserves, etc.		
Opening Balance	-18,57,230.88	-18,57,230.88
Add: Addition during the year	4,33,466.65	-
Total	-14,23,764.23	-18,57,230.88

Note No. 3 : Long-Term Borrowings

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Unsecured loan from		
Loan From Radha Krishna Singh	1,00,000.00	1,00,000.00
Loan From Directors		
Manish Kumar	6,15,000.00	6,15,000.00
Pratima Sinha	2,50,000.00	2,50,000.00
Rajesh Kumar Singh	4,50,000.00	4,50,000.00
Total	14,15,000.00	14,15,000.00

Note No. 4 : Other Long-term Liabilities

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Advance Received For Flat Booking (As Per "Annexure-III")	1,59,77,431.43	2,14,82,281.43
(b) Others	-	-
Total	1,59,77,431.43	2,14,82,281.43

Note No. 5 : Long-term provisions

PARTICULARS	As At 31/03/2022	As At 31/03/2021
(a) Provision for employee benefits	-	-
(b) Others (specify nature)	-	-
Total	-	-

Note No. 6 : Short-term borrowings

PARTICULARS	As At 31/03/2022	As At 31/03/2021
(a) Loans repayable on demand	-	-
(A) from banks	-	-
(B) from other parties	-	-
(b) Loans and advances from related parties	-	-
(c) Other loans and advances (specify nature)	-	-
Total	-	-

Note No. 7 : Trade Payables

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Total outstanding dues of micro enterprises and small enterprises:	1,31,903.68	2,53,945.87
(a) the principal amount remaining unpaid to any supplier at the end of each accounting year	1,31,903.68	2,53,945.87
(b) Interest thereon	-	-
(c) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(d) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
(e) the amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
(f) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,31,903.68	2,53,945.87
Total	1,31,903.68	2,53,945.87

(For, Ageing schedule kindly refer Annexure "A")



Note No. 8 : Other current liabilities*Figures in ₹ (Actual)*

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Director Remuneration Payable	19,20,000.00	19,20,000.00
Staff Salary Payable	3,58,600.00	1,25,600.00
M/s Arvind Arpan & Associates	2,22,105.19	15,000.00
GST Payable	68,056.00	20,000.00
Total	25,68,761.19	20,80,600.00

Note No. 9 : Short-term provisions

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Provision For Income Tax	1,52,302.00	-
Total	1,52,302.00	-

Note No. 10 : Property, Plant & Equipment

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Others (specify nature)		
Total	-	-

Note No. 11 : Intangible assets

PARTICULARS	As At 31/03/2022	As At 31/03/2021
	-	-
Total	-	-

Note No. 12 : Non-current investments

PARTICULARS	As At 31/03/2022	As At 31/03/2021
non-current investments (specify nature)		
Total	-	-

Note No. 13 : Long-term loans and advances

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Total	-	-

Note No. 14 : Other non-current assets

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Total	-	-



Note No. 15 : Trade Receivables

PARTICULARS	As At 31/03/2022	As At 31/03/2021
(a) Trade Receivables outstanding for a period exceeding six months from the date they are due for payment		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful less allowances for bad and doubtful debts	-	-
(b) Trade Receivables outstanding for a period not exceeding six months from the date they are due for payment		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful less allowances for bad and doubtful debts	-	-
Total	-	-

*(For, Ageing schedule kindly refer Annexure "B")***Note No. 16 : Cash and Cash Equivalents**

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Cash In Hand	76,682.00	52,822.00
(a) Balances with Scheduled Banks In Current A/C		
Bank Of India A/C-589320110000174	3097.26	5,070.84
Bank Of India A/C-589320110000228	3,45,369.22	18,413.06
Cheque in Hand		
Shandhya Singh (Dinesh Singh)	14,20,000.00	
Sweta Kumari (Shantanu Kumar)	2,00,000.00	
Tilak Yadav	2,97,200.00	
Total	23,42,348.48	76,305.90

Note No. 17 : Short-term loans and advances

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Loan & Advance		
Vikash Kumar	12,605.00	
Total	12,605.00	-

Note No. 18 : Other current assets (specify nature)

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Deposits (Assets)		
TDS AY 22-23	52,400.00	-
Advance Paid To Supplier (As Per "Annexure-I")	27,40,684.39	26,75,384.39
Total	27,93,084.39	26,75,384.39

Note No. 19 : Contingent liabilities and commitments (to the extent not provided for)

PARTICULARS	As At 31/03/2022	As At 31/03/2021
(i) Contingent liabilities		
(a) Claims against the company not acknowledged as debt;	-	-
(b) Guarantees;	-	-
(c) Other money for which the company is contingently liable.	-	-
Total	-	-



Note No. 20 : Revenue from Operations

Figures in ₹ (Actual)

PARTICULARS	As At 31/03/2022		As At 31/03/2021	
Sale of Flats		11,715,575.00		-
Total		11,715,575.00		-

Note No. 21 : Other Income

PARTICULARS	As At 31/03/2022		As At 31/03/2021	
		-		-
Total		-		-

Note No. 22 : Cost of Materials Consumed

PARTICULARS	As At 31/03/2022		As At 31/03/2021	
Materials Purchases		2,022,635.00		434,624.00
Labour Charges		1,061,966.00		1,036,700.00
Site Expenses		200,452.00		-
Total		3,285,053.00		1,471,324.00

Note No. 23 : Purchase of Stock-In-Trade

PARTICULARS	As At 31/03/2022		As At 31/03/2021	
(a) Others (Specify Nature)		-		-
Total		-		-

Note No. 24 : Change in Inventories

PARTICULARS	As At 31/03/2022		As At 31/03/2021	
Finished Goods				
Inventory at the beginning of the year		-		-
Inventory at the end of the year		-		-
Increase or Decrease in Inventory		-		-
Work-in-Progress				
Inventory at the beginning of the year		20,922,906.13		19,038,694.51
Inventory at the end of the year		13,973,596.20		20,922,906.13
Increase or Decrease in Inventory		6,949,309.93		-1,884,211.62
Stock in Trade				
Inventory at the beginning of the year		-		-
Inventory at the end of the year		-		-
Increase or Decrease in Inventory		-		-
Total Inventory at the beginning of the Year		20,922,906.13		19,038,694.51
Total Inventory at the end of the Year		13,973,596.20		20,922,906.13

Note No. 25 : Employee Benefit Expenses

PARTICULARS	As At 31/03/2022		As At 31/03/2021	
Staff Salary		391,000.00		325,000.00
Staff Welfare		10,900.00		-
Total		401,900.00		325,000.00



Note No. 25 : Employee Benefit Expenses

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Staff Salary	3,91,000.00	3,25,000.00
Staff Welfare	10,900.00	
Total	4,01,900.00	3,25,000.00

Note No. 26 : Finance Costs

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Bank Charges	2,547.42	3,187.62
Total	2,547.42	3,187.62

Note No. 27 : Other Expenses (Work -in -Progress)

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Printing & Stationary	6,340.00	
GST Tax	1,85,556.00	
Holding Tax	5,500.00	
Legal Fee	5,000.00	
Medical Expense	6,000.00	
Telephone & Mobile Expense	2,460.00	
Office Expense	44,000.00	
Repair and Maintenance	35,340.00	
Brokerage Charges/Commission	63,000.00	
Accounting Charge	48,000.00	
Audit Fee	30,000.00	15,000.00
ROC Filing Fee	800.00	760.00
Professional Fee	59,000.00	67,940.00
GST Late Fee	-	1,000.00
Total	4,90,996.00	84,700.00

Note No. 28 : Basic Earning per Share

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	4,33,466.65	10,36,700.00
(ii) Weighted Average Number of outstanding Equity Shares *	30,000.00	30,000.00
(iii) Basic Earning per share	14.45	34.56

Note No. 29 : Diluted Earning per Share

PARTICULARS	As At 31/03/2022	As At 31/03/2021
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	4,33,466.65	10,36,700.00
(ii) Weighted Average Number of outstanding Equity Shares *	30,000.00	30,000.00
(iii) Diluted Earning per share	14.45	34.56

***Weighted Average Number of Outstanding Equity Shares**

PARTICULARS	As At 31/03/2022	As At 31/03/2021
(i) No. of Equity Shares O/s at the beginning of the Year	30,000.00	30,000.00
(ii) No. of Equity Shares Issued During the Year	-	-
(iii) No. of Equity Shares bought back During the Year	-	-
Weighted Average Number of Shares	30,000.00	30,000.00



Annexure 'A': Trading payables aging schedule:

CURRENT REPORTING PERIOD [Financial Year 2021-22]

PARTICULARS	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
Mohit Verma	-	29,174.00	-	-	29,174.00
Prashant Electricals	-	94,666.68	-	-	94,666.68
Prince Electricals	8,063.00	-	-	-	8,063.00
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	8,063.00	1,23,840.68	-	-	1,31,903.68

PREVIOUS REPORTING PERIOD [Financial Year 2020-21]

PARTICULARS	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
Mohit Verma	29,174.00	-	-	-	29,174.00
Prashant Electricals	94,666.68	-	-	-	94,666.68
Arvind Arpan & Associates	1,30,105.19	-	-	-	1,30,105.19
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	2,53,945.87	-	-	-	2,53,945.87

Annexure 'B': Trade Receivables aging schedule for trade receivables outstanding:

CURRENT REPORTING PERIOD [Financial Year 2021-22]

PARTICULARS	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade Receivables - Considered good	-	-	-	-	-	-
Aman Kumar	-	-	50,000.00	-	-	50,000.00
Bharat Steel	-	-	68,383.39	-	-	68,383.39
Bisud Steel	-	-	20,000.00	-	-	20,000.00
Prakash Kumar Saw	-	-	15,000.00	-	-	15,000.00
Sumit Kumar	-	-	1,86,800.00	-	-	1,86,800.00
Ajit Prasad Melha	-	-	90,000.00	-	-	90,000.00
Akash Kumar	-	-	48,000.00	-	-	48,000.00
Akash Priyadarshani	-	-	1,50,000.00	-	-	1,50,000.00
Mamta Rana	-	-	75,000.00	-	-	75,000.00
New Prabulal Steel Co.	-	-	1,61,539.00	-	-	1,61,539.00
Nishant Kumar	-	-	2,00,000.00	-	-	2,00,000.00
Rahul Kumar	-	-	3,53,426.00	-	-	3,53,426.00
Raunaq Agencies	-	-	1,30,000.00	-	-	1,30,000.00
Sai And Sheetal Construction	-	-	4,06,800.00	-	-	4,06,800.00
Surya Construction	-	-	63,800.00	-	-	63,800.00
Kumar Agencies	-	73,936.00	-	-	-	73,936.00
Vikash Kumar Raj	-	-	5,98,000.00	-	-	5,98,000.00
Vikram Kumar	-	-	50,000.00	-	-	50,000.00
Total	-	73,936.00	26,66,748.39	-	-	27,40,684.39

PREVIOUS REPORTING PERIOD [Financial Year 2020-21]

PARTICULARS	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade Receivables - Considered good	-	-	-	-	-	-
Aman Kumar	50,000.00	-	-	-	-	50,000.00
Bharat Steel	68,383.39	-	-	-	-	68,383.39
Bisud Steel	20,000.00	-	-	-	-	20,000.00
Prakash Kumar Saw	15,000.00	-	-	-	-	15,000.00
Sumit Kumar	1,86,800.00	-	-	-	-	1,86,800.00
Ajit Prasad Melha	90,000.00	-	-	-	-	90,000.00
Akash Kumar	48,000.00	-	-	-	-	48,000.00
Akash Priyadarshani	1,50,000.00	-	-	-	-	1,50,000.00
Mamta Rana	75,000.00	-	-	-	-	75,000.00
New Prabulal Steel Co.	1,61,701.00	-	-	-	-	1,61,701.00
Nishant Kumar	2,00,000.00	-	-	-	-	2,00,000.00
Rahul Kumar	3,61,900.00	-	-	-	-	3,61,900.00
Raunaq Agencies	1,30,000.00	-	-	-	-	1,30,000.00
Sai And Sheetal Construction	4,06,800.00	-	-	-	-	4,06,800.00
Surya Construction	63,800.00	-	-	-	-	63,800.00
Vikash Kumar Raj	5,98,000.00	-	-	-	-	5,98,000.00
Vikram Kumar	50,000.00	-	-	-	-	50,000.00
Kumar Agencies	-	-	-	-	-	-
M/S/ Marble	-	-	-	-	-	-
Total	26,75,384.39	-	-	-	-	26,75,384.39



Annexure 'C'. Details of Advance Receipt For Flat Booking against schedule I
CURRENT REPORTING PERIOD (Financial Year 2021-22)

PARTICULARS	Outstanding for following periods from due date of payment				
Abhay Kumar Singh	2300000.00				23,00,000.00
Advance Receipt Flats 21-22	2000000.00				2,00,000.00
Advance Receipt From P.Y.	829436.15				8,29,436.15
Ankita Kumari	1500000.00				15,00,000.00
Ayush Jain	4050000.00				4,05,000.00
Bikky Gupta	249995.28				2,49,995.28
Dr. JITENDRA KUMAR SINGH	1300000.00				13,00,000.00
Mansoj Kumar Jain	420000.00				4,20,000.00
Neelu Kumari (Manish Kr J)	550000.00				5,50,000.00
Nilu Singh (Santosh Kr Singh)	1829000.00				18,29,000.00
Nishant Kumar (Sharyukta Sinha)	52400.00				52,400.00
Poonam Kumari(Rajiv Ranjan ,Path-Ramprasad Gu	1530600.00				15,30,600.00
Prabhat Sinha ,Ramnagar	2511000.00				25,11,000.00
Saroj Devi (Shop)	500000.00				5,00,000.00
Subodh Kumar Srivastav	950000.00				9,50,000.00
Sumit Gobardhan Gupta	850000.00				8,50,000.00
Total	1,59,77,431.43				1,59,77,431.43

Annexure 'C'. Details of Advance Receipt For Flat Booking against schedule I
CURRENT REPORTING PERIOD (Financial Year 2021-22)

PARTICULARS	Outstanding for following periods from due date of payment				
Abhay Kumar	10,00,000.00				10,00,000.00
Ankita Kumari	10,00,000.00				10,00,000.00
Bikky Gupta	49,995.28				49,995.28
Dinesh Singh	2,00,000.00				2,00,000.00
Gaurav Kumar	10,69,000.00				10,69,000.00
Jitendra	13,00,000.00				13,00,000.00
Kumar Gaurav	6,00,000.00				6,00,000.00
Manish Kumar (T	1,50,000.00				1,50,000.00
Mansoj Kumar Jain	3,20,000.00				3,20,000.00
Nabin Kumar Ramnagar	20,00,000.00				20,00,000.00
Neelu Singh	4,80,000.00				4,80,000.00
Poonam Kumari	10,00,000.00				10,00,000.00
Prabhat Sinha (RamNagar)	25,11,000.00				25,11,000.00
Raju Jain	3,85,000.00				3,85,000.00
Ram Prasad	2,30,600.00				2,30,600.00
Shaantani	15,56,250.00				15,56,250.00
Subhodh Kumar Jain	7,50,000.00				7,50,000.00
Sumit Gupta	6,00,000.00				6,00,000.00
Tilak Yadav	5,62,436.15				5,62,436.15
Advance Receipt From P.Y.	25,98,000.00				25,98,000.00
Abhay Kumar Singh	18,00,000.00				18,00,000.00
Ayush Jain	20,000.00				20,000.00
Nishant Kumar	5,00,000.00				5,00,000.00
Subhodh Kumar Srivastav	50,000.00				50,000.00
Nilu Singh	4,00,000.00				4,00,000.00
Sumit Gobardhan Gupta	3,50,000.00				3,50,000.00
Total	2,14,82,281.43				2,14,82,281.43

