



**GUPTA SACHDEVA & Co.**  
— CHARTERED ACCOUNTANTS —

**UDIN: 22068385AUMQLO2663**

## **INDEPENDENT AUDITORS' REPORT**

### **To the members of SBCD MULTIPROJECTS PRIVATE LIMITED**

#### **Report on the Audit of the Standalone Financial Statements**

We have audited the accompanying financial statements of SBCD MULTIPROJECTS PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at **March 31, 2022**, the Profit and Loss Statement for the period from 1st April, 2021 to 31<sup>st</sup> 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 2015 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

For GUPTA SACHDEVA & CO  
Chartered Accountants  
Firm Reg No:-006706N



GOURAV GUNJAN  
Partner  
Membership No:-068385

Place: Ranchi  
Date: 16/08/2022

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**DIRECTORS' REPORT FOR THE FINANCIAL YEAR 2021-2022**  
**To The Members of SBCD MULTIPROJECTS PRIVATE LIMITED**

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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 31<sup>st</sup> March, 2022

**Financial Highlights**

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

Particulars	(Amount in Rupees)	
	Year ended 31 <sup>st</sup> March, 2022	Year ended 31 <sup>st</sup> March, 2021
Turnover	3,059,694.00	2,999,700.00
Profit/(Loss) before taxation	13,051.56	12,658.25
Less: Tax Expense	3,393.41	3,260.00
<b>Profit/(Loss) after tax</b>	<b>9,658.15</b>	<b>9,398.25</b>
Change in Depreciation	-	
<b>Profit/(Loss) for the year</b>	<b>9,658.15</b>	<b>9,398.25</b>
Add: Balance B/F from the previous year	17,579.25	8,181.00
Balance Profit / (Loss) C/F to the next year	27,237.40	17,579.25

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

Particulars	(Amount in Rupees)	
	Year ended 31 <sup>st</sup> March, 2022	Year ended 31 <sup>st</sup> March, 2021
Turnover		
Profit/(Loss) before taxation		
Less: Tax Expense		
<b>Profit/(Loss) after tax</b>		<b>N.A</b>
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 engaged in Construction Activities.

**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. 2021-2022 there is no increment of paidup share capital.

**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 10/05/2021; 24/08/2021; 26/11/2021; 22/01/2022; 28/03/2022) 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 2021-2022 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 2021-2022 Statutory Auditors of the company was "GUPTA SACHDEVA & CO. Chartered Accountants, Patna. They shall hold office from conclusion of this Annual General Meeting of the Company to the conclusion of the annual General Meeting to be held on F.Y 2024-25 . Also the name of the existing auditors has been proposed in the Board meeting of the Company.

### **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 31<sup>st</sup> 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 31<sup>st</sup> March, 2022 and of the Profit 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:- SBCD MULTIPROJECTS PRIVATE LIMITED**

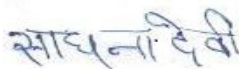


**VIKASH JAISWAL  
( Director)  
DIN: 08414321**

**Date: 16/08/2022**

**Place: Ranchi**

**FOR:- SBCD MULTIPROJECTS PRIVATE LIMITED**



**SADHNA DEVI  
( Director)  
DIN: 08414322**



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**FORM NO. AOC-2**

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

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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:- SBCD MULTIPROJECTS PRIVATE LIMITED**

**Date: 16/08/2022**  
**Place: Ranchi**

  
**VIKASH JAISWAL**  
**( Director)**  
**DIN: 08414321**

**FOR:- SBCD MULTIPROJECTS PRIVATE LIMITED**





  
**SADHNA DEVI**  
**( Director)**  
**DIN: 08414322**

**SBCD MULTIPROJECTS PRIVATE LIMITED**

CIN: U45201JH2019PTC012808

Regd. Office: NATIONAL HIGHWAY-33, OPP NIRMALA SCHOOL, LOWADIH, RANCHI, JH 834010 IN

Balance Sheet as at 31st March, 2022

	Particulars	Note No.	As at	
			31st March, 2022	31st March, 2021
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>			
(1)	(a) Share Capital	1	500,000.00	500,000.00
	(b) Reserves and Surplus	2	27,238.15	17,580.00
	(c) Money received against Share Warrants		-	-
(2)	<b>Share Application Money pending allotment</b>		-	-
(3)	<b>Non-Current Liabilities</b>			
	(a) Long-Term Borrowings	3	930,771.00	930,771.00
	(b) Deferred Tax Liabilities (Net)		-	-
	(c) Other Long Term Liabilities	4	-	-
	(d) Long-Term Provisions	5	-	-
(4)	<b>Current Liabilities</b>			
	(a) Short-Term Borrowings	6	-	-
	(b) Trade Payables	7	335,686.00	-
	- Total outstanding dues of micro and small enterprises			
	- Total outstanding dues of creditor other than micro and small enterprises			
	(c) Other Current Liabilities	8	5,000.00	5,000.00
	(d) Short-Term Provisions	9	3,393.41	3,260.00
	<b>TOTAL</b>		<b>1,802,089.00</b>	<b>1,456,611.00</b>
<b>II.</b>	<b>ASSETS</b>			
(1)	<b>Non-Current Assets</b>			
	(a) Property, Plant and Equipments and Intangible assets			
	(i) Property, Plant and Equipment	10	-	-
	(ii) Intangible Assets	11	-	-
	(iii) Capital work-in-progress		813,461.00	813,461.00
	(iv) Intangible assets under development		-	-
	(b) Non-Current Investments	12	-	-
	(c) Deferred Tax Assets (Net)		-	-
	(d) Long-Term Loans and Advances	13	-	-
	(e) Other Non-Current Assets	14	-	-
(2)	<b>Current Assets</b>			
	(a) Current Investments	15	-	-
	(b) Inventories	16	-	-
	(c) Trade Receivables	17	-	-
	(d) Cash and Cash Equivalents	18	476,627.84	125,150.00
	(e) Short-Term Loans and Advances	19	500,000.00	500,000.00
	(f) Other Current Assets	20	12,000.00	18,000.00
	<b>TOTAL</b>		<b>1,802,089.00</b>	<b>1,456,611.00</b>
<b>See accompanying notes to the financial statements</b>				
As per our report of even date attached		For and on behalf of the Board		
For GUPTA SACHDEVA & CO Chartered Accountants FRN - 006706N		  VIKASH JAISWAL DIRECTOR DIN: 08414321		
 GOURAV GUNJAN Partner MRN - 068385 UDIN- 22068385AUMQLO2663		 SADHNA DEVI DIRECTOR DIN: 08414322 Date: 16/08/2022 Place: Ranchi		

**SBCD MULTIPROJECTS PRIVATE LIMITED**  
CIN: U45201JH2019PTC012808

Regd. Office: NATIONAL HIGHWAY-33, OPP NIRMALA SCHOOL, LOWADIH, RANCHI, JH 834010 IN

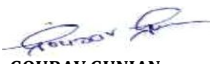
**Profit & Loss Statement for year ended on 31st March, 2022**

	Particulars	Note No.	For the Year ended 31st March 2022	For the Year ended 31st March 2021
I.	Revenue from Operations	21	3,059,694.00	2,999,700.00
II.	Other Incomes	22	-	-
III.	<b>Total Income(I + II)</b>		<b>3,059,694.00</b>	<b>2,999,700.00</b>
IV.	Expenses:			
	(a) Cost of Materials Consumed	23	-	-
	(b) Purchases of Stock-in-Trade		1,505,278.75	1,490,375.00
	(c) Changes in inventories of finished goods, Work-in-Progress and Stock-in-Trade		-	-
	(d) Employee Benefit Expenses	24	266,311.10	242,101.00
	(e) Finance costs	25	-	-
	(f) Depreciation and Amortization Expense			
	(g) Other Expenses	26	1,275,052.59	1,254,566.00
	<b>Total Expenses</b>		<b>3,046,642.44</b>	<b>2,987,042.00</b>
V.	Profit before Exceptional and Extraordinary Items and Tax (III - IV)		13,051.56	12,658.00
VI.	Exceptional Items		-	-
VII.	Profit before Extraordinary Items and Tax (V - VI)		13,051.56	12,658.00
VIII.	Extra Ordinary Items		-	-
IX.	Profit before Tax (VII - VIII)		13,051.56	12,658.00
X.	Tax Expense:			
	(1) Current tax		3,393.41	3,260.00
	(2) Deferred Tax		-	-
XI.	Profit/ (Loss) for the period from Continuing Operations (VII - VIII)		9,658.15	9,398.00
XII.	Profit/Loss from Discontinuing Operations		-	-
XIII.	Tax Expense of Discontinuing Operations		-	-
XIV.	Profit/ (Loss) from Discontinuing Operations (after Tax) (XII - XIII)		-	-
XV.	<b>Profit/ (Loss) for the Period (XI + XIV)</b>		<b>9,658.15</b>	<b>9,398.00</b>
XVI.	<b>Earnings Per Equity Share</b>			
	(1) Basic		0.97	0.19
	(2) Diluted		0.97	0.19

See accompanying notes to the financial statements

As per our report of even date attached

For GUPTA SACHDEVA & CO  
Chartered Accountants  
FRN - 006706N

  
GOURAV GUNJAN  
Partner  
MRN - 068385  
UDIN- 22068385AUMQL02663



For and on behalf of the Board

  
VIKASH JAISWAL  
DIRECTOR  
DIN: 08414321

  
SADHNA DEVI  
DIRECTOR  
DIN: 08414322

Date: 16/08/2022  
Place: Ranchi

## Annexures to the Balance Sheet

Particulars	As at 31st March, 2022	As at 31st March, 2021
<b>NOTE # 1</b>		
<b>Share Capital</b>		
<b>A. Authorised Capital</b>		
100000 Equity Shares of Rs. 10/- each	1,000,000.00	1,000,000.00
	<b>1,000,000.00</b>	<b>1,000,000.00</b>
<b>B. Issued, Subscribed and Paid up</b>		
50000 Equity Shares of Rs. 10/- each	500,000.00	500,000.00
	<b>500,000.00</b>	<b>500,000.00</b>

**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	50,000.00	500,000.00	50,000.00	500,000.00
Add: Issued during the year:	-	-	-	-
	50,000.00	500,000.00	50,000.00	500,000.00
Less: Bought Back During the year	-	-	-	-
	<b>50,000.00</b>	<b>500,000.00</b>	<b>50,000.00</b>	<b>500,000.00</b>

**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.

**E. Details of Shares held by each shareholder holding more than 5% shares:-**

PARTICULARS	31st March' 2022		31st March' 2021	
	Number	% in holding	Number	% in holding
1. VIKASH JAISWAL	25,000.00	50%	25,000.00	50%
2. SADHNA DEVI	25,000.00	50%	25,000.00	50%
Total	50,000.00	100%	50,000.00	100%

**F. List of promoter's shareholding in the company**

Promoter Name	Shares held by promoters at the end of the period		% change during the period	
	No. of shares	% of total shares		
1. VIKASH JAISWAL	25,000.00	50%		
2. SADHNA DEVI	25,000.00	50%		
	50,000.00	100%		

**NOTE # 2****Reserves and Surplus**

<b>(a) Capital Reserve</b>		
As per last Balance Sheet	-	-
Addition during the year	-	-
<b>TOTAL</b>	-	-
<b>(b) Securities Premium</b>		
As per last Balance Sheet	-	-
Addition during the year	-	-
<b>TOTAL</b>	-	-
<b>(c) Surplus i.e. Balance in the Statement of Profit &amp; Loss</b>		
As per last Balance Sheet	17,580.00	8,181.00
Addition during the year	9,658.15	9,399.00
Allocations & Appropriations		
Transfer to Reserves		
<b>TOTAL</b>	<b>27,238.15</b>	<b>17,580.00</b>
<b>TOTAL</b>	<b>27,238.15</b>	<b>17,580.00</b>



**NOTE # 3**

<b>Long-Term Borrowings</b>		
Bonds/ Debentures	-	-
Term Loans	-	-
- From Banks	-	-
- From Others	-	-
Deferred Payment Liabilities	-	-
Deposits	-	-
Loans and advances from Related Parties	-	-
Long-Term maturities of Finance Lease Obligations	-	-
Other Loans and Advances (Advances from Parties)	930,771.00	930,771.00
<b>TOTAL</b>	<b>930,771.00</b>	<b>930,771.00</b>

**NOTE # 4**

<b>Other Long-Term Liabilities</b>		
Trade Payables	-	-
Others	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**NOTE # 5**

<b>Long-Term Provisions</b>		
Provision for Employee Benefits	-	-
Others (specify nature)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**NOTE # 6**

<b>Short-Term Borrowings</b>		
Loans Repayable On Demand	-	-
- From Banks	-	-
- From Others	-	-
Loans and advances from Related Parties	-	-
Deposits	-	-
Other Loans and Advances (specify nature)	-	-
- Cash Credit Facilities	-	-
- Working Capital Loans	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NOTE # 7**

Trade Payables	Amount in Rs.	
	As at 31.03.2022	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.	335,686.00	-
	<b>335,686.00</b>	<b>-</b>

Particulars	Trade Payable ageing schedule (Amount in Rs.)				
	Outstanding for following periods from due date of payment				
	6months- 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME					
(ii) Others	335686	0			335686
(iii) Disputed dues-MSME					
(iv) Disputed dues-Others					

**NOTE # 8**

<b>Other Current Liabilities</b>		
Current maturities of Finance Lease Obligations	-	-
Interest Accrued but not Due on Borrowings	-	-
Interest Accrued and Due on Borrowings	-	-
Income Received in Advance	-	-
Unpaid Dividends	-	-
Application Money received for allotment of securities and due for refund and interest accrued thereon	-	-
Unpaid Matured Deposits and interest accrued thereon	-	-
Unpaid Matured Debentures and interest accrued thereon	-	-
Expenses Payables	-	-
Auditors Remuneration	5,000.00	5,000.00
<b>TOTAL</b>	<b>5,000.00</b>	<b>5,000.00</b>



**NOTE # 9****Short-Term Provisions**

Provision for Employee Benefits	-	-
Others (Income Tax)	3,393.41	3,260.00
<b>TOTAL</b>	<b>3,393.41</b>	<b>3,260.00</b>

**NOTE # 12****Non-Current Investments**

Investment Property	-	-
Investments in Equity Instruments	-	-
Investments in Preference Shares	-	-
Investments in Government or Trust Securities	-	-
Investments in Debentures/ Bonds	-	-
Investments in Mutual Funds	-	-
Investments in Partnership Firms	-	-
Other Non-Current Investments (specify nature)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**NOTE # 13****Long-Term Loans and Advances**

Capital Advances	-	-
Loans and advances to Related Parties	-	-
Other Loans & Advances (specify nature)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**NOTE # 14****Other Non-Current Assets**

Long-Term Trade Receivables (including Receivables on deferred credit terms)	-	-
Security Deposit	-	-
Others	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**NOTE # 15****Current Investments**

Investments in Equity Instruments	-	-
Investments in Preference Shares	-	-
Investments in Government or Trust Securities	-	-
Investments in Debentures/ Bonds	-	-
Investments in Mutual Funds	-	-
Investments in Partnership Firms	-	-
Other Investments (specify nature) Fixed Deposit	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**NOTE # 16****Inventories**

Raw Materials	-	-
Work-in-Progress	-	-
Finished Goods	-	-
Stock-in-Trade (in respect of goods acquired for trading)	-	-
Construction Material in hand	-	-
Loose Tools	-	-
Others (specify nature)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>



**NOTE # 17**

<b>Trade Receivables</b>	<b>Amount in Rs.</b>	
	<b>As at 31.03.2022</b>	<b>As at 31.03.2021</b>
From Related Parties	-	-
From others	-	-
	-	-

Particulars	<b>Trade Receivable Ageing Schedule</b>					Amount in Rs.
	Outstanding for following periods from due date of payment					Total
	6months - 1 year	1-2 years	2-3 years	More than 3 years		
(i) Undisputed Trade Receivables-considered good						
(ii) Undisputed Trade Receivables-considered doubtful						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						

**NOTE # 18**

**Cash and Cash Equivalents**

Balance with Banks	473,066.84	96,256.00
Cheques/ Drafts on Hand	-	-
Cash on Hand	3,561.00	28,894.00
Others (specify nature)	-	-
<b>TOTAL</b>	<b>476,627.84</b>	<b>125,150.00</b>

**NOTE # 19**

**Short-Term Loans and Advances**

Loans and advances to Related Parties	-	-
Others ( Balance with Government Authorities)	-	-
Security Deposits	500,000.00	500,000.00
Advance to Staff	-	-
Advance to Consultant	-	-
Advance to Consultants	-	-
TDS (till date)	-	-
Advance Tax	-	-
<b>TOTAL</b>	<b>500,000.00</b>	<b>500,000.00</b>

**NOTE # 20**

**Other Current Assets (Residual Head)**

(a) Unbilled Revenue	-	-
(b) Unamortized Expenses	12,000.00	18,000.00
(c) Accruals	-	-
(d) Others	-	-
<b>TOTAL</b>	<b>12,000.00</b>	<b>18,000.00</b>



**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	-	-
Sale of Services	3,059,694.00	2,999,700.00
Other Operating Revenues	-	-
<b>TOTAL</b>	<b>3,059,694.00</b>	<b>2,999,700.00</b>

**NOTE # 22**

**Other Incomes**

Interest Income	-	-
Dividend income	-	-
Net Gain/ (Loss) on sale of Investments	-	-
Other non-operating income (net of expenses directly attributable to such income)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**NOTE # 23**

**Cost of Material Consumed**

Purchases:		
(a) Raw Materials	1,505,278.75	1,490,375.00
(b) Packing Materials	-	-
(b) Finished Goods	-	-
<b>TOTAL</b>	<b>1,505,278.75</b>	<b>1,490,375.00</b>

**NOTE # 24**

**Employee Benefit Expenses**

Salary & Wages	200,750.00	182,500.00
Staff Welfare Expenses	65,561.10	59,601.00
Contribution to PF and Other Funds	-	-
Expense on ESOP/ESPP	-	-
<b>TOTAL</b>	<b>266,311.10</b>	<b>242,101.00</b>

**NOTE # 25**

**Finance Costs**

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

**NOTE # 26**

**Other Expenses**

Rent, Rates & Taxes	-	-
Business promotion	27,359.85	26,057.00
Power and Fuel	6,148.00	6,079.00
Freight & Cartage (Inward)	15,934.00	15,325.00
Labour Charges	738,904.00	708,995.00
Filling Fees	-	-
Workshop Expenses	-	-
Construction Expenses	283,783.74	256,487.00
Printing & Stationery	5,648.00	5,564.00
Freight & Cartage (Outward)	66,421.00	65,189.00
Repair & Maintenance	-	-
Hire Vehicles	-	-
Director's Training	-	-
Office Maintenance	-	-
Site Expenses	-	21,973.00
License expenses	-	-
Books & Periodicals	-	-
Legal charges	-	-
Postage & Telephone	6,947.00	6,784.00
Director's Remuneration	-	-
Field Allowances	-	-
Accounting Expenses	-	-
Electricity Charges	5,563.00	5,157.00
Professional Exp	-	2,000.00
PIMC Meeting food cost	-	-
Advertisement & Publicity	-	-
Marketing & Service Charges	40,750.00	46,069.00
Travelling & Conveyance	59,149.00	58,680.00
Other Expenses	1,218.00	13,625.00
Internet Charge	5,694.00	5,456.00
Bank & Other Charges	533.00	126.00
Audit Fee	5,000.00	5,000.00
Miscellaneous Expenses Written Off	6,000.00	6,000.00
Loss on sale of Fixed Assets	-	-
Forex (Gain)/ Loss on Restatement of Items other than Foreign Currency Borrowings	-	-
<b>TOTAL</b>	<b>1,275,052.59</b>	<b>1,254,566.00</b>





**SBCD MULTIPROJECTS PRIVATE LIMITED**  
CIN: U45201JH2019PTC012808

Regd. Office: NATIONAL HIGHWAY-33, OPP NIRMALA SCHOOL, LOWADIH, RANCHI, JH 834010 IN

**23 Payment to Auditor**

S.No.	Particulars	31st March' 2022	31st March' 2021
1	Audit Fee	5,000	5,000
2	Goods and services tax	Nil	Nil
3	Tax matters	3,393	3,260
		-	-

**24 Related Party Disclosure:**

**A Name of related parties and description of relationship:**

In accordance with the requirements of Accounting Standard (AS)-18 on Related Party Disclosures, the names of the related parties where control exists and/ or with whom transactions have taken place during the year and description of relationships are:

- Entities over KMP and person mentioned in point 3 have significant interest and exercise control over them.
- Individuals owning, directly or indirectly, an interest in the voting power of the reporting enterprise that gives them control or significant influence over the enterprise, and relatives of any such individual

- VIKASH JAISWAL
- SADHNA DEVI

**3 Key Management Personnel and their relatives**

- VIKASH JAISWAL
- SADHNA DEVI

**4 Transactions undertaken/ balances outstanding with related parties**

Transaction during the year with related parties:

(a)

S No.	Transactions during the period:	year ended March 31, 2022	year ended March 31, 2022
(i)		Nil	Nil
(ii)		Nil	Nil
(iii)		Nil	Nil
(iv)		Nil	Nil

(b)

S No.	Outstanding balance at the end of year	year ended March 31, 2022	year ended March 31, 2022
(i)		Nil	Nil
(ii)		Nil	Nil

(a) Key Management personnel

S No.	Transactions during the period:	Nature of Transaction	year ended March 31, 2022	year ended March 31, 2022
(i)			NIL	NIL
(ii)			NIL	NIL

**25 Corporate Social Responsibility**

The provision of section 135 of the Companies Act, 2013 related to corporate social responsibility (CSR) are not applicable on the Company.

**26 Disclosure required under Section 186(4) of the Companies Act 2013**

For details of loans, advances and guarantees given and securities provided to related parties refer note 24.

**27 Disclosure of ratios**

S No.	Particulars	Numerator	Amounts	Ratios	Amounts	Ratios
		Denominator	As at 31 March 22	As at 31 March 22	As at 31 March 21	As at 31 March 21
1	Current ratio	Current assets	988,628	2.87	643,150	77.86
		Current liabilities	344,079		8,260	
2	Debt equity ratio	Total debt	-	0.00	-	0.00
		Shareholders' equity	-		-	
3	Debt service coverage ratio	Earnings available for	-	0.00	-	0.00
		Debt service	-		-	
4	Return on equity	Net profit after tax	9,658	0.10	9,398	0.09
		Average shareholders'	100,000		100,000	
5	Inventory turnover ratio	Cost of goods sold	-	#DIV/0!	-	0.00
		Average inventory	-		-	
6	Trade receivables turnover ratio	Net credit sales	-	-	-	#DIV/0!
		Average accounts	-		-	
7	Trade payables turnover ratio	Net credit purchases	-	0.00	-	#DIV/0!
		Average trade	-		-	
8	Net capital turnover ratio	Net sales	3,059,694	75	2,999,700	4.72
		Working capital	644,548		634,890	



S No.	Particulars	Numerator	Amounts	Ratios	Amounts	Ratios
		Denominator	As at	As at	As at	As at
9	Net profit ratio	Net profit (after tax)	9,658	0.00	9,398	0.00
		Net sales	3,059,694		2,999,700	
10	Return on capital employed	Earning before	9,658	0.01	9,398	0.01
		Capital employed	644,548		634,890	
11	Return on investment	Income generated	-	0.00	-	0.00
		Average of	-		-	

**28 Relationship with struck off Companies**

During the year, the Company has **not** entered into any transaction with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.

**29** No proceeding has been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (us of 1988) an rules made thereunder.

**30** The Company has **not** been declared a wilful defaulter by any bank or financial institution or other lender.

**31** The Company has **not** traded or invested in Crypto currency or virtual currency during the financial year.

**32 Remuneration to the Directors:**

Profit/Loss Account includes Remuneration paid to Directors amount to Rs Nil/- (Previous Year Rs. Nil/-)

**33** The company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium

**34** In the opinion of the Management all the current assets, Loans & Advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet and provision for all known liabilities, if any, has been made.

**35** Based on the information available, there are **no** overdue to micro & small enterprises as defined under the definition of Micro, Small, Medium Enterprises Development Act, 2006.

**36** There was **no** employee employed during the year who was in receipt of salary in excess of limits specified pursuant the section 97(12) of the Companies Act, 2013 read with rule 5(2) and 5(3) of the companies (Appointment & Remuneration of the Managerial Personnel) Rules, 2014.

**37**

E-Credit Ledger and E-Liability Ledger as per GST Act are subject to reconciliation and any discrepancy will be taken care off in the annual return.

**38** Previous year's figures have been regrouped / reclassified wherever necessary to confirm to current year's classification.


As per our report of even date attached

For and on behalf of the Board

For GUPTA SACHDEVA & CO  
Chartered Accountants  
FRN - 006706N  
UDIN:

  
VIKASH JAISWAL  
DIRECTOR  
DIN: 08414321

  
SADHNA DEVI  
Director  
DIN: 08414322

  
GOURAV GUNJAN  
Partner  
MRN - 068385  
UDIN- 22068385AUMQLO2663



Date: 16/08/2022  
Place: Ranchi

**SBCD MULTIPROJECTS PRIVATE LIMITED**

**CIN: U45201JH2019PTC012808**

**Regd. Office: NATIONAL HIGHWAY-33, OPP NIRMALA SCHOOL, LOWADIH, RANCHI, JH 834010 IN**

**Notes forming part of the financial statements**

**(For the FY 2021-22)**

**Significant Accounting Policies:**

**1 Corporate Information**

SBCD MULTIPROJECTS PRIVATE LIMITED was incorporated in the year 2019 in India. The company deals with nature of business operation.

**2**

**a. Basic of Accounting and preparation of financial statements:**

The financial statements have been prepared under the historical cost convention in accordance with the applicable accounting standards and the provisions of the Companies Act, 2013 adopted consistently by the company. All income and expenditure having a material bearing on the financial statements is recognized on accrual basis except otherwise stated.

**b. Use of estimates**

The financial statements have been prepared under the historical cost convention in accordance with the applicable accounting standards and the provisions of the Companies Act, 2013 adopted consistently by the company. All income and expenditure having a material bearing on the financial statement is recognized on accrual basis except otherwise stated.

The Company has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of these standalone financial statements including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company has, at the date of approval of these financial statements, used internal and external sources of information including credit reports and related information and economic forecasts and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at the date of approval of these standalone financial statements.

c. **Property, Plant and Equipment and Intangible Assets:**

Fixed Assets are shown at the cost of acquisition less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any attributable costs of bringing the assets to its working condition for its intended use.

When an asset is scrapped or otherwise disposed-off, the cost and related depreciation are removed from the books of account and resultant profit (including capital profit) or loss, if any is reflected in the profit and loss account.

Borrowing cost directly attributable and/or funds borrowed generally and used for the purpose of acquisition/construction of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalized, at its capitalization rate to expenditure on that asset, for the period, until all activities necessary to prepare qualifying assets for its intended use are complete.

Expenditure incurred on acquisition of Intangible Items is accounted for as Intangible Assets, being identifiable non-monetary assets without physical substance, at the acquisition cost, in accordance with AS 26 on Intangible Assets.

d. **Depreciation and amortisation:**

Depreciation on Fixed Assets is provided.

e. **Inventories:**

Inventories are valued at lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business. Inventories are verified by management. Historical cost is determined on FIFO basis on relevant categories (including spares) of inventories on a consistent basis after providing for obsolete, slow moving and defective inventories, wherever necessary.

f. **Revenue recognition:**

Revenue is recognized where it is earned and no significant uncertainty exists as to its realization or collection. Gross sales are net of GST, Commission and sales return

Sales are recognized on the basis of the execution of the contracts for advertisement, when significant risks and rewards have been transferred and no effective ownership control is retained.

g. **Employee Benefits (AS –15 (revised))**

1 **Defined Contribution Plan**

The Company makes contribution to statutory provident fund in accordance with employee's provident fund and miscellaneous Provisions Act, 1952. The plan is a defined contribution plan and contribution paid or payable is recognized as an expense in the period in which services are rendered by the employee.

2 **Defined Benefits Plans**

**Gratuity:**

Provision for gratuity is not applicable to the company.

3 **Other short-term benefits**

**Bonus:**

Company is not paying any bonus.

**Leave Encashment:**

Company is not paying any leave encashment.

h. **Provisions:**

A provision is recognized when the co. has present obligations as a result of a past event, it is probably that an outflow resource embodying economic benefits will be required to settle the obligations & reliable estimate can be made of amount of the obligation.

i. **Contingent Liabilities:**

A Contingent Liability is a possible obligation that arises from the past events whose existence will be confirmed by the occurrence or non- occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation.

j. **Taxation:**

1 **Income Tax**

Current tax is the amount of the of tax payable on the taxable income for the year determined in accordance with the provisions of the income tax Act, 1961.

2 **Deferred Tax**

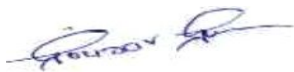
Deferred tax is recognized on timing difference; being difference between the taxable incomes and accounting income that originate in one period and are capable of reversal one more subsequent period. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets relating to timing differences are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such Deferred tax assets can be realized,

k. **Impairment of assets**

There is no impairment of assets.

As per our Report of even date attached

For GUPTA SACHDEVA & CO  
Chartered Accountants  
FRN - 006706N



GOURAV GUNJAN  
Partner  
MRN - 068385

UDIN- 22068385AUMQLO2663



For and on behalf of the board of directors



VIKASH JAISWAL  
DIRECTOR  
DIN: 08414321



SADHNA DEVI  
DIRECTOR  
DIN: 08414322

Date: 16/08/2022

Place: Ranchi