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KUMARROYBARMANPRASANTA & ASSOCIATES.

CHARTERED ACCOUNTANTS

140A/4, N.S.C. Bose Road, Regent Estate, Kolkata:-700 092

E-mail : pkrb013905@gmail.com

INDEPENDENT AUDITORS' REPORT

To,

The Members,

AADAYAE CONSTRUCTION PRIVATE LIMITED

REPORT ON THE STANDALONE FINANCIAL STATEMENTS

We have audited the accompanying standalone financial statements of **AADAYAE CONSTRUCTION PRIVATE LIMITED**, which comprise the Balance Sheet as at March 31, 2022 and the Statement of Profit and Loss for the year 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 and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows 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 relevant Rules issued there under. 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 standalone 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 financial statements based on our audit.

We have taken into account the provisions of the Act and the Rules made there under including the accounting standards and matters which are required to be included in the audit report.

We conducted our audit in accordance with the Standards on Auditing specified under section 143 (10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements 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 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.



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.

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2022;
- b) In the case of the Statement of **Profit and Loss**, of the **Loss** for the year ended on that date;
- c) In the Case of the Cash Flow Statement, of the cash flow for the year ended on that date;

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2016 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the **Annexure - "A"** Statement on the matters specified in paragraphs 3 and 4 of the Order.
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 appears from our examination of those books.
 - c) The Balance Sheet and Statement of Profit, 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 & of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on March 31, 2022, and 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) 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 knowledge and belief and according to the information and explanations given to us:



- I. The Company does not have any pending litigations which would impact its financial position;
- II. The Company does not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
- III. There is no amount which was required to be transferred, to the Investor Education and Protection Fund by the Company.

For Kumar Roybarman Prasanta & Associates.
(Chartered Accountants)
FRN: 330634E



(FCA Prasanta Kumar Roybarman)
Proprietor
Membership No. 013905

Place:
Date:14.09.2022



ANNEXURE - "A"
TO THE INDEPENDENT AUDITORS' REPORT

The Annexure referred to in Independent Auditors' Report to the member of the Company on the financial statements for the year ended 31.03.2022, we report that;

1. The company has no fixed assets and accordingly, the provision of paragraph 3 (i) (a) to (c) of the order are not applicable to the Company.
2. The Company has no inventory during the year and accordingly the provision of Paragraphs 3(ii) of the order is not applicable.
3. 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 paragraph 3 (iii) (a) to (C) of the Order are not applicable to the Company.
4. In our opinion and according to the information and explanation given to us, the Company has complied with provision of section 185 and 186 of the Companies Act, 2013 with respect to loans and investment made.
5. The Company has not accepted any deposits from the public. In our opinion and according to the information and explanations given to us the directives issued by the Reserve Bank of India and the provision of Sections 73 and 74 or any other relevant provision of the Companies Act and the rules framed there under to the extent applicable have been complied with.
6. 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 and hence the provision of paragraph 3 (vi) of the order is not applicable to the company.
7. 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 Income Tax, Custom Duty, Excise Duty, Investor Education Protection Fund, Provident Fund, Employees State Insurance, Sales Tax, Wealth Tax, Service Tax, Cess and other materials statutory dues, as applicable, 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 which they become payable.
b) According to the information and explanation given to us, there are no amounts payable in respect of Income Tax, Service Tax, Sales Tax, Wealth Tax, Custom Duty and Excise Duty which have not been deposited on account of any disputes.
8. In our opinion and according to the information and explanations given to us, the Company has not borrowed any loan either from financial institutions or from the banks and government and hence the provision of paragraph 3 (viii) of the order is not applicable to the company.



9. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of public offer including debt instruments and term Loans. Accordingly, the provisions of paragraph 3 (ix) of the Order are not applicable to the Company.
10. 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.
11. Based upon the audit procedures performed and the information and explanations given by the management, no managerial remuneration has been paid or provided during the year and hence the provision of paragraph 3 (xi) of the order is not applicable to the company.
12. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of paragraph 3 (xii) of the Order is not applicable to the Company.
13. In our opinion, no any transaction with the related parties has been made during the year. Therefore, the provisions of paragraph 3(xiii) of the order are not applicable to the Company.
14. 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 paragraph 3 (xiv) of the Order are not applicable to the Company.
15. 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 paragraph 3 (xv) of the Order are not applicable to the Company.
16. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

For Kumar Roybarman Prasanta & Associates.

(Chartered Accountants)

FRN: 330634E

Place:
Date:14.09.2022



(FCA Prasanta Kumar Roybarman)
Proprietor
Membership No. 013905

ANNEXURE - "B"
TO THE INDEPENDENT AUDITORS' REPORT

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 of **AADAYAE CONSTRUCTION PRIVATE LIMITED** as of 31 March 2022 in conjunction with our audit of the 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 ('ICAI'). 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 judgment, 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 31 March 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 Kumar Roybarman Prasanta & Associates.
(Chartered Accountants)
FRN: 330634E



Place:
Date: 14.09.2022

(FCA Prasanta Kumar Roybarman)
Proprietor
Membership No. 013905

AADAYAE CONSTRUCTION PRIVATE LIMITED

SHOP NO. 12A, UTTAM PALACE, BAILEY ROAD, KHAJPURA, PATNA-800014

CIN-U45200BR2017PTC035553

EMAIL:CMAPKROY@GMAIL.COM

BALANCE SHEET AS AT 31st MARCH, 2022

		Not e No	As at 31st March 2022	As at 31st March 2021
A	<u>EQUITY AND LIABILITIES</u>			
1	Shareholders' Fund			
	(a) Share Capital	1	10,00,000.00	10,00,000.00
	(b) Reserves & Surplus		(12,36,644.00)	(11,48,412.00)
	(b) Money Received Against Share Warrants			
2	Share application money pending allotment			
3	Non-Current Liabilities			
	(a) Deferred Tax Liabilities			
	(b) Other Long term liabilities	2	3,32,450.00	2,07,177.00
	(c) Long-term provisions			
4	Current Liabilities			
	(a) Short Term Borrowing			
	(a) Trade payables			
	(b) Other Current Liabilities			
	(c) Short term provision	3	6,200.00	6,000.00
	TOTAL		1,02,006.00	64,765.00
B	<u>ASSETS</u>			
1	Non-Current Assets			
	(a) Fixed Assets			
	(i) Tangible Assets			
	(ii) Intangible Assets			
	(iii) Capital work-in-progress			
	(b) Non-Current Investments			
	(c) Deferred tax assets (net)			
	(c) Long Term Loans & Advances			
	(d) Other non-current assets			
2	Current Assets			
	(a) Inventories			
	(b) Trade Receivables			
	(c) Cash and cash equivalents	4	81,924.00	46,223.00
	(d) Short-term loans and advances	5	20,082.00	18,542.00
	(e) Other current assets			
	(f) Current Investments			
	TOTAL		1,02,006.00	64,765.00

Significant Accounting Policies & Notes

1

The notes referred to above form an integral part of the Financial Statements

FOR KUMAR ROY BARMAN PRASANTA & ASSOCIATES

CHARTERED ACCOUNTANT

FRN: 330634E

AADAYAE CONSTRUCTION PRIVATE
LIMITED



(CA, PRASANTA KUMAR ROY BARMAN)

PROPRIETOR

MEMBERSHIP NO.: 013905

DATE: 14.09.2022

PLACE:

UDIN:22013905ASFBKE8509



DIRECTOR

AADAYAE CONSTRUCTION PRIVATE LIMITED

SHOP NO. 12A, UTTAM PALACE, BAILEY ROAD, KHAJPURA, PATNA-800014

CIN-U45200BR2017PTC035553

EMAIL:CMAPKROY@GMAIL.COM

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2022

Particulars	Not e No	As at 31st March 2022	As at 31st March 2021
A INCOME			
Income From Operations	6	11,20,620.00	10,21,452.00
Other Income			
Total Revenue		11,20,620.00	10,21,452.00
B EXPENSES			
Purchase		7,42,450.00	7,54,875.00
Changes In Inventory			
Employee benefits expense	7	1,80,750.00	1,78,457.00
Finance Costs		8,120.00	7,589.00
Selling, Administrative & Others Expenses	8	2,77,532.00	2,74,733.00
Depreciation			
Total Expenses		12,08,852.00	12,15,654.00
C Profit before exceptional and extraordinary items and tax		(88,232.00)	(1,94,202.00)
Exceptional items			
D Profit before extraordinary items and tax		(88,232.00)	(1,94,202.00)
Extraordinary Items			
E Profit before tax		(88,232.00)	(1,94,202.00)
F Tax Expense			
(1) Income Tax Paid for earlier years			
(2) Current tax			
(3) Deferred Tax Assets / (Liabilities)			
G Profit (Loss) for the period from continuing operations		(88,232.00)	(1,94,202.00)
H Earnings per Equity Share:			
(1) Basic		(0.09)	(0.19)
(2) Diluted			
Significant Accounting Policies & Notes Accounts	1		
The notes referred to above form an integral part of the Financial Statements			

FOR KUMAR ROY BARMAN PRASANTA & ASSOCIATES
CHARTERED ACCOUNTANT

FRN: 330634E

AADAYAE CONSTRUCTION
PRIVATE LIMITED

DIRECTOR

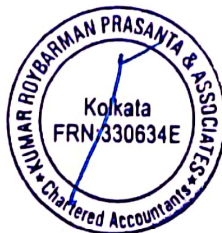
(CA, PRASANTA KUMAR ROY BARMAN)
PROPRIETOR

MEMBERSHIP NO.: 013905

DATE: 14.09.2022

PLACE:

UDIN:22013905ASFBKE8509



AADAYAE CONSTRUCTION PRIVATE LIMITED

SHOP NO. 12A, UTTAM PALACE, BAILEY ROAD, KHAJPURA, PATNA-800014

CIN-U45200BR2017PTC035553

EMAIL:CMAPKROY@GMAIL.COM

Notes forming part to Balance Sheet as at 31st March 2022

Notes	Particulars
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1 Share capital

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised Equity shares of ` 10/- each with voting rights	1,00,000.00	10,00,000.00	1,00,000.00	10,00,000.00
(b) Issued Equity shares of ` 10/- each with voting rights	1,00,000.00	10,00,000.00	1,00,000.00	10,00,000.00
(c) Subscribed and fully paid up Equity shares of ` 10/- each with voting rights	1,00,000.00	10,00,000.00	1,00,000.00	10,00,000.00
Total	1,00,000.00	10,00,000.00	1,00,000.00	10,00,000.00

Notes

(i) Shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Equity Shares 2021-22		Equity Shares 2020-21	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	1,00,000.00	10,00,000.00	1,00,000.00	10,00,000.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	1,00,000.00	10,00,000.00	1,00,000.00	10,00,000.00

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
DIPANSHU KUMAR	20000	20%	20000	20%
RENU KUMARI SINHA	20000	20%	20000	20%
UPENDRA KUMAR	60000	60%	60000	60%
	100000	100%	100000	100%

iii) Rights, preference & restrictions attached to shares

Equity Shares

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one Vote per Share.

In the event of liquidation of the company, the equity shareholders will be entitled to receive remaining assets of the company after distribution of all preferential amounts, in proportion of their shareholding.



AADAYAE CONSTRUCTION PRIVATE LIMITED

SHOP NO. 12A, UTTAM PALACE, BAILEY ROAD, KHAJPURA, PATNA-800014

CIN-U45200BR2017PTC035553

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Notes forming part to Balance Sheet as at 31st March 2022

S.no	Particulars	Reporting Period ended on 31st March 2022	Reporting Period ended on 31st March 2021
	Reserve & Surplus Surplus/(Deficit)		
	Balance as at the beginning of the year	(11,48,412.00)	(9,54,210.00)
	Add: Net Profit / (Net Loss) for the current year	(88,232.00)	(1,94,202.00)
	Less: Transfer to Reserve		
	Balance as at the end of the year	(12,36,644.00)	(11,48,412.00)
2	Other Non Current Liabilities		
	Loan From Director	3,32,450.00	2,07,177.00
	Total	3,32,450.00	2,07,177.00
3	Other Current Liabilities		
	Audit Fees	6,200.00	6,000.00
	Total	6,200.00	6,000.00
4	Cash and Bank Equivalents		
	Cash In Hand	25,260.00	23,461.00
	Cash at Bank	56,664.00	22,762.00
	Total	81,924.00	46,223.00
5	SHORT TERM LOANS & ADVANCES		
	Other Loans and Advances	20,082.00	18,542.00
		20,082.00	18,542.00

CHARTERED ACCOUNTANT

AADAYAE CONSTRUCTION PRIVATE LIMITED

DIRECTOR



AADAYAE CONSTRUCTION PRIVATE LIMITED

SHOP NO. 12A, UTTAM PALACE, BAILEY ROAD, KHAJPURA, PATNA-800014

CIN-U45200BR2017PTC035553

EMAIL:CMAPKROY@GMAIL.COM

Notes to and forming part of the accounts as at 31st March, 2022

S.no	Particulars	Reporting Period ended on 31st March 2022	Reporting Period ended on 31st March 2021
6	Revenue From Operations		
	Income from Operations	11,20,620.00	10,21,452.00
	Total	11,20,620.00	10,21,452.00
7	Employee Benefit Expense		
	Salary & Wages	1,62,000.00	1,60,000.00
	Staff Welfare Expense	18,750.00	18,457.00
	Total	1,80,750.00	1,78,457.00
8	Selling & Administrative & Others Expenses		
	Postage and Stamp	1,010.00	970.00
	Travelling & Conveyance	28,995.00	28,754.00
	Printing & Stationary	5,890.00	5,647.00
	Telephone & Mobile	6,012.00	5,987.00
	Power & Fuel	90,110.00	89,547.00
	Statory Audit fees	6,100.00	6,000.00
	Office Expenses/General Expenses	47,210.00	46,879.00
	Hiring Machinery Charges	86,210.00	85,471.00
	General Expenses	5,995.00	5,478.00
	Total	2,77,532.00	2,74,733.00

CHARTERED ACCOUNTANT

AADAYAE CONSTRUCTION PRIVATE LIMITED

DIRECTOR

