

FINANCIAL STATEMENTS

OF

ADARSH BUILDERS RANCHI PRIVATE LIMITED

FLAT NO.302, AKANKSHA APARTMENT, BIRSA BUS STAND, KANTATOLI, RANCHI, JH 834001

ASSESSMENT YEAR: 2022-23

PREVIOUS YEAR: 2021-22

JAGDISH KHANDELWAL & CO.

CHARTERED ACCOUNTANTS

389B, Ashok Nagar, Road No.-4, Ranchi-834002

e-mail: sauravagrwal_ca@yahoo.com

Mob :+91-8235310933/7277842614

ADARSH BUILDERS RANCHI PRIVATE LIMITED

(CIN-U45201JH2015PTC003238)

FLAT NO.302, AKANKSHA APARTMENT, BIRSA BUS STAND, KANTATOLI, RANCHI, JH 834001

DIRECTOR'S REPORT

Date -01/09/2022

Dear shareholders,

Your directors have pleasure in presenting the 10th Annual Report of your company, together with the Audited Accounts for the year ended 31 March 2022.

FINANCIAL SUMMARY

The company has incurred a Net loss of Rs. -351723.00 for the year ended 31 March 2022 as the Company is in development phase. The break-up of loss is given as follows :

Particulars	2021-22	2020-21
Sales	0	0
Net Profit/(Loss) (PBDT)	-351723.00	-93135.00
Less : Depreciation	0.00	0
Profit after depreciation but before tax (PBT)	-351723.00	-93135.00
Less : Taxes	0	00
Net profit / (loss) for the period	-351723.00	-93135.00
No. of Shares	10000	10000
EPS	-35.17	-9.31
Proposed Dividend	0.00	0.00
Dividend tax	0.00	0.00
Balance of Profit Carried to B/S	-351723.00	-93135.00

DIVIDEND

The company does not propose any dividend during the current year.

Transfer to Reserve

The Company did not transfer any amount to reserves in view of the losses incurred by the Company during the year under review.

Share Capital:

During the year under review, the Company has not increased its share capital.

Directors:

The composition of the Board of Directors of your Company is in conformity with the provisions of the

Public Deposits:

The Company has not accepted any deposits from the public or its employees during the year under review. No amount on account of principal or interest on deposits from public was outstanding as on the date of balance sheet. There are no deposits which are not in compliance with the requirement of Chapter V of the Companies Act, 2013 during the year under review.

Auditors

M/s. Jagdsih Khandelwal & Co., Chartered Accountants, who are the statutory auditors of the Company, hold office up to the conclusion of the forth coming Annual General Meeting (AGM) and are eligible for re-appointment. Pursuant to the provisions of Section 139 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014, it is proposed to appoint M/s. Jagdsih Khandelwal & Co. as the statutory auditors of the company from the conclusion of the forthcoming AGM up to conclusion of the 6th AGM, subject to ratification of their appointment at every AGM. A certificate from them has been received to the effect that their re-appointment, if made, would be within the prescribed limits.

Accounting Standards followed by the Company

The Financial Statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) and comply with the Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Act.

Comments on Auditors' Report

There are no qualifications, reservations or adverse remarks or disclaimers made Statutory Auditors, in their report. The Auditor's Report is enclosed with Financial Statements with this Annual Report.

Particulars of Loans, Guarantees or Investments under Section 186

The Company has not advanced any loans, provided any guarantee, or made investment under Section 186 of the Companies Act, 2013 during the period under review.

Particulars of contracts or arrangements with Related Parties referred to in Section 188(1)

During the year, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material. Pursuant to Section 134(3) (h) read with Rule 8(2) of the Companies (Accounts) Rules, 2014, there are no transactions to be reported under Section 188(1) of the Companies Act, 2013. None of the Non-Executive Directors have any pecuniary relationships or transactions vis-à-vis the Company.

Material changes and commitments affecting the financial position of the Company

There have been no material changes and commitments, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of this Report.

Particulars regarding conservation of energy, technology absorption, and foreign exchange earnings and outgo

Requirement of the particulars in respect of conservation of energy, technology absorption and foreign exchange earnings and outgo, as required under Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 is not applicable in the company.

Subsidiaries

The Company did not have any subsidiary as on 31st March, 2022 or during the year ended on that date.

Particulars of Remuneration

The Company has no employees for the year under review, to which the provisions of Section 197(12) of the Companies Act, 2013 and Rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are not applicable.

DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(3)(c) of the Companies Act, 2013, your directors confirm that:

- (i) In the preparation of the accounts for the financial year ended 31 March 2022, the applicable Accounting standards have been followed along with proper explanations relating to material departures;
- (ii) The directors have selected such accounting policies and applied them consistently and make judgments and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the company at the end of the said financial year and of the profit and loss of the company for the said financial year;
- (iii) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (iv) The directors have prepared the accounts for the year ended 31 March 2022 on a 'going concern' basis.
- (v) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGEMENTS

Your company takes this opportunity to thank all the Shareholders and investors of the company for their continued support.

Your directors wish to place on record their appreciation for the co-operation and support received from employees, staff and other people associated with the company and look forward for their continued support.

Thanking you,

For and on behalf of the board
ADARSH BUILDERS RANCHI PRIVATE
LIMITED

MANOJ KUMAR NIRALA

(Director)

DIN-07181568

RAJNI BALA

(Director)

DIN-07181568

**ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE
STANDALONE FINANCIAL STATEMENTS ADARSH BUILDERS RANCHI 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 of **ADARSH BUILDERS RANCHI PRIVATE LIMITED** ("the Company") as of March 31, 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 31, 2022, based on our audit.

For Jagdish Khandelwal & Co.
Chartered Accountants
FRN-006166C

Saurav

CA Saurav Agarwal
Partner
M.No. : 423170



Place: Ranchi
Date: 01 September 2022

UDIN : 22423170BBIXMB8607

INDEPENDENT AUDITOR'S REPORT

To the Members of ADARSH BUILDERS RANCHI PRIVATE LIMITED.

Report on the Audit of the Financial Statements

We have audited the financial statements of **ADARSH BUILDERS RANCHI PRIVATE LIMITED**, which comprise the Balance Sheet as at 31 March 2022, and the statement of Profit and Loss, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 Companies Act, 2013 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, and Profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in "Annexure" a statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

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 Statement of Profit and Loss dealt with by this Report are in agreement with the books of accounts;
- (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, to the extent applicable;
- (e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) In my opinion and to the best of my information and according to the explanations given to me, the provisions of section 143(3)(i) for reporting on adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls of the company, are not applicable 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.

iv.

(a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

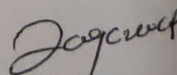
(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity (ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(h). With respect to the matter to be included in the Auditors' Report under section 197(16) of the Act, in my opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For Jagdish Khandelwal & Co.
Chartered Accountants
FRN-006166C

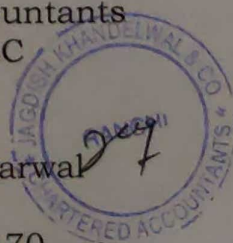


CA Saurav Agarwal
Partner

M.No. : 423170

Place: Ranchi

Date: 01st September 2022



ADARSH BUILDERS RANCHI PRIVATE LIMITED
CIN-U45201JH2015PTC003238
 FLAT NO.302, ARANKSHA APARTMENT, BIRSA BUS STAND, KANTATOLI, RANCHI, JH 834001
Balance Sheet As On 31st March, 2022

Particulars	Note No.	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting Rs.
EQUITY AND LIABILITIES			
1 Shareholders' funds	1	100,000.00	100,000.00
(a) Share capital	2	(43,175.00)	(394,898.00)
(b) Reserves and surplus		-	-
(b) Money Received against share warrents		-	-
2 Share application money pending allotments			
3 Non-current liabilities	3	4,667,574.00	4,667,574.00
(a) Long-term borrowings		233,379.00	233,379.00
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities	4	3,648,621.00	3,798,621.00
(a) Short Term Borrowings	5	(1,693,190.00)	-
(b) Trade payables			310,488.00
(A) total outstanding dues of micro enterprises and small enterprises			-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	6	20,704,712.00	-
(c) Other current liabilities	7	1,163,700.00	74,000.00
(d) Short-term provisions			-
TOTAL		28,781,621.00	8,789,164.00
ASSETS			
1 Non-current assets	8	-	-
(i) Property, Plant and Equipment		-	-
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development	9	-	-
(b) Non-current investments		-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
2 Current assets	10		7,574,595.00
(a) Current Investments	11	19,715,220.00	-
(b) Inventories	12	(400,000.00)	-
(c) Trade receivables	13	7,229,401.00	477,569.00
(d) Cash and cash equivalents	14	2,237,000.00	737,000.00
(e) Short-term loans and advances	15	-	-
(f) Other Current Assets		-	-
TOTAL		28,781,621.00	8,789,164.00

accompanying notes forming part of the financial statements
 terms of our report attached.

GDISH KHANDLWAL & CO
 Chartered Accountants
 RN-006166C



Saurav Agarwal

Partner

No-423170

Place: Ranchi

Date: 01/09/2022

DIN :22423170BBIXMB8607

FOR MARKSMAN RESERCH & DEVELOPMENT PVT. LTD

sd/-
 MANOJ KUMAR NIRALA

Director

Din No- 07181553

sd/-
 RAJNI BALA

Director

Din No- 07181568

ADARSH BUILDERS RANCHI PRIVATE LIMITED

CIN-U45201JH2015PTC003238

FLAT NO.302, AKANKSHA APARTMENT, BIRSA BUS STAND, KANTATOLI, RANCHI, JH 834001

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

(Figures in lakhs)

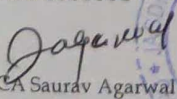
Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		Rs.	Rs.
I Revenue from operations (gross)	16	-	-
Less: Excise Duty		-	-
Revenue from operations (net)		-	-
II Other Income	17	-	23.00
III Total Income (I+II)		-	23.00
IV Expenses			
(a) Cost of materials consumed	18	7,317,365.00	4,109,703.00
(b) Purchase of Stock in Trade			
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	(12,140,625.00)	(5,913,436.00)
(d) Employee benefits expenses	20	-	-
(e) Finance costs	21	915.00	1,961.00
(f) Depreciation and amortisation expenses		-	-
(g) Other expenses	22	4,470,622.00	1,894,930.00
Total Expenses		(351,723.00)	93,158.00
V Profit before exceptional and extraordinary item and tax		351,723.00	(93,135.00)
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		351,723.00	(93,135.00)
VIII Extraordinary Items		-	-
IX Profit before Tax		351,723.00	(93,135.00)
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		351,723.00	(93,135.00)
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV (Loss) for the Period		351,723.00	(93,135.00)
XVI Earning per equity share:			
(1) Basic		35.17	(9.31)
(2) Diluted		35.17	(9.31)

In terms of our report attached.

JAGDISH KHANDELWAL & CO

Chartered Accountants

FRN-006166C



Partner

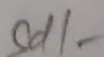
M. No-423170

Place: Ranchi

Date: 01/09/2022

UDIN : 22423170BBIXMB8607

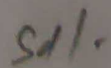
FOR MARKSMAN RESERCH & DEVELOPMENT PVT. LTD



MANOJ KUMAR NIRALA

Director

Din No- 07181553



RAJNI BALA

Director

Din No- 07181568

ADARSH BUILDERS RANCHI PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 10000 Equity shares of Rs.10/- each with voting rights	10000	100000	10000	100000
(b) Issued, Subscribed and Paid up 10000 Equity shares of Rs.10 each with voting rights	10000	100000	10000	100000
Total	10,000.00	100,000.00	10,000.00	100,000.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
				-
TOTAL	-	-		-

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
0		0		0

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

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

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

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

In terms of our report attached.
JAGDISH KHANDELWAL & CO
 Chartered Accountants
 FRN-006166C

Jagdish
 CA Saurav Agarwal
 Partner
 M. No-423170
 Place: Ranchi
 Date: 01/09/2022

FOR MARKSMAN RESERCH & DEVELOPMENT PVT. LTD

sl-
MANOJ KUMAR NIRALA
 Director
 Din No- 07181553

sl-
RAJNI BALA
 Director
 Din No- 07181568

ADARSH BUILDERS RANCHI PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(394,898.00)	(301,763.00)
Add: Profit / (Loss) for the year	351,723.00	(93,135.00)
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Less: Income Tax Paid	-	-
Closing balance	(43,175.00)	(394,898.00)
Total	(43,175.00)	(394,898.00)

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Others	4,667,574.00	4,667,574.00
	4,667,574.00	4,667,574.00

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Adarsh Construction	235,621.00	235,621.00
Manoj kumar Nirala	3,413,000.00	3,563,000.00
TOTAL	3,648,621.00	3,798,621.00

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Duties & Taxes	(134,782.00)	
Advance Against Flat	20,839,494.00	
Total	20,704,712.00	-

Note 7 SHORT TERM PROVISIONS



Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Provision - Others		
Director Remuneration Payable	1,000,000.00	
Accounting Charges Payable	48,000.00	
Legal & Filing fee Payable	50,000.00	26,000.00
Audit Fees Payable	65,700.00	48,000.00
Total	1,163,700.00	74,000.00

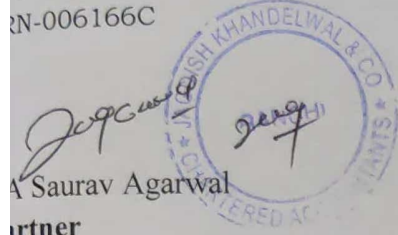
terms of our report attached.

AGDISH KHANDELWAL & CO

FOR MARKSMAN RESERCH & DEVELOPMENT PVT. LTD

Chartered Accountants

RN-006166C



Saurav Agarwal

Partner

No-423170

Office: Ranchi

Date: 01/09/2022

Sd/-

MANOJ KUMAR NIRALA

Director

Din No- 07181553

Sd/-

RAJNI BALA

Director

Din No- 07181568

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	0	-	(1,693,190.00)

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	0	-	310,488.00

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	(400,000.00)

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-



ADARSH BUILDERS RANCHI PRIVATE LIMITED

No. 9 NON CURRENT INVESTMENTS

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

Note 11 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
W I P	-	-
Stock with Consignee	-	-
Total	-	-

Note 13 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Bank Balance	-	
Bank Balance	7,043,062.00	423,569.00
Cash in Hand	186,339.00	54,000.00
(As per book and certified by management)		
Round off		
Total	7,229,401.00	477,569.00



Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Advance Against Land	737,000.00	737,000.00
Kanak Singh	1,500,000.00	
	2,237,000.00	737,000.00

Note 15 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
TDS (F.Y. 2020-21)	-	-
TDS on Rent	-	-
Total	-	-

In terms of our report attached.

JAGDISH KHANDELWAL & CO

Chartered Accountants

FRN-006166C

CA Saurav Agarwal

Partner

M. No-423170

Place: Ranchi

Date: 01/09/2022

FOR MARKSMAN RESERCH & DEVELOPMENT PVT. LTD

s/r
MANOJ KUMAR NIRALA

Director

Din No- 07181553

s/r
RAJNI BALA

Director

Din No- 07181568

Note 16 REVENUE FROM OPERATIONS		(IN LAKHS)
Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Sale of Services	-	-
Total - Sales	-	-

Note 17 OTHER INCOME		
Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Other Income	-	23.00
Total	-	23.00

Note 18 COST OF MATERIALS CONSUMED		
Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Opening stock	-	-
Add: Purchases Import Domestic	7,317,365.00	4,109,703.00 4,109,703.00
Less: Closing stock	-	-
Cost of material consumed	7,317,365.00	4,109,703.00



te 19 CHANGE IN INVENTORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Inventories at the end of the year:		
Finished goods	19,715,220.00	7,574,595.00
Work-in-progress	-	-
	19,715,220.00	7,574,595.00
Inventories at the beginning of the year:		
Finished goods	7,574,595.00	1,661,159.00
Work-in-progress	-	-
	7,574,595.00	1,661,159.00
Net (increase) / decrease	(12,140,625.00)	(5,913,436.00)

te 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Salary & wages	-	-
	-	-
Total	-	-

ote 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	915.00	1,961.00
Bank Interest	-	-
Total	915.00	1,961.00

terms of our report attached.

AGDISH KHANDELWAL & CO

Chartered Accountants

FRN-006166C

A Saurav Agarwal

Partner

Tel. No-423170

Place: Ranchi

Date: 01/09/2022



ADARSH BUILDERS RANCHI PRIVATE LIMITED

MANOJ KUMAR NIRALA

Director

Din No- 07181553

RAJNI BALA

Director

Din No- 07181568

Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
(A) DIRECT EXPENSES		
Labour Charges	3,177,300.00	1,637,400.00
Municipal Tax	123,833.00	123,833.00
Water Boring Expenses	68,700.00	
Total (A)	3,369,833.00	1,761,233.00
(B) INDIRECT EXPENSES	1,000,000.00	
Director Remuneration		42,500.00
Fire charges	48,000.00	-
Accounting Charges	17,700.00	12,000.00
Statutory Audit		39,000.00
Consultancy Charges	11,100.00	11,218.00
Electricity Expenses		6,180.00
Markhand RERA	24,000.00	8,000.00
Filing Fee		14,800.00
Misc. Expenses	(11.00)	(1.00)
Round off		
Total (B)	1,100,789.00	1,894,930.00
Total (A+B)	4,470,622.00	1,894,930.00

in terms of our report attached.

AGDISH KHANDELWAL & CO

Chartered Accountants
RN-006166C

A Saurav Agarwal
Partner

T. No-423170

Place: Ranchi

Date: 01/09/2022



ADARSH BUILDERS RANCHI PRIVATE LIMITED

MANOJ KUMAR NIRALA
Director
Din No- 07181553

RAJNI BALA
Director
Din No- 07181568

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 (SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]

2022-23

(Please see Rule 12 of the Income-tax Rules, 1962)

PAN	AAOCA0398J		
Name	ADARSH BUILDERS RANCHI PRIVATE LIMITED		
Address	FLAT NO-302 , AKANKSHA APPARTMENT , BIRSA BUS STAND , KANTATOLI , RANCHI , 35-Jharkhand , 91-INDIA , 834001		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	790490421071122
	Current Year business loss, if any	1	0
	Total Income		2,58,590
	Book Profit under MAT, where applicable	2	3,51,723
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	67,234
	Interest and Fee Payable	5	8,766
	Total tax, interest and Fee payable	6	76,000
	Taxes Paid	7	76,000
	(+) Tax Payable / (-) Refundable (6-7)	8	0
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable / (-) Refundable (12-13)	14	0

This return has been digitally signed by ADARSH BUILDERS RANCHI PRIVATE LIMITED in the capacity of Director having

PAN ADJPN2898P from IP address 49.37.74.165 on 07-Nov-2022 DSC SI.No & Issuer 4930724265939837224

& 4930724265939837224CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated

Barcode/QR code



AAOCA0398J067904904210711228c9187cb461dc08a48c8fd47531194df881b3e17

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INCOME WISE ADVANCE TAX BIFURCATION

SN	Particular	Up To 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	TAX ON NORMAL INCOME	64648	64648	64648	64648	64648	64648
	TAX + SURC + HECESS	67234	67234	67234	67234	67234	67234
	LESS: TDS/ TCS/ Rebate/ Relief/ Credit	0	0	0	0	0	0
	BALANCE TAX	67234	67234	67234	67234	67234	67234
	ADVANCE TAX PERCENTAGE (%)	15%	45%	75%	100%	100%	100%
	ADVANCE TAX LIABILITY	10085	30255	50426	67234	67234	67234

ADVANCE TAX INSTALLMENTS

Installment	Due Date	Due Installment		Minimum Advance Tax to be Paid to avoid Interest u/s 234C		Advance Tax Paid			Interest U/s 234C Payable on	Interest U/s 234C
		%	Amount	%	Amount	Date	Amount	Gross Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(4-9)	(11)
Ist	15/06/2021	15%	10085	12%	8068	-	0	0	10085	300
IInd	15/09/2021	45%	30255	36%	24204	-	0	0	30255	906
IIIrd	15/12/2021	75%	50426	75%	50426	-	0	0	50426	1512
IVth	15/03/2022	100%	67234	100%	67234	-	0	0	67234	672

Information regarding Turnover/Gross Receipt Reported for GST

GSTR No.	20AAOCA0398J1ZM
Amount of turnover/Gross receipt as per the GST return filed	18444500

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2021-22	Ordinary Business	93138	93138	-

Tax Credit for MAT Paid under section 115JB against Tax Liability

A.Y.	Normal Tax Liability	Tax Liability u/s 115JB	Tax Payable by the Assessee	Additional Tax Liability	Extra FTC Utilised for MAT Provision	Credit u/s 115JAA Utilised	Credit Lapsed	Credit Available for Carry Forward
2022-23	67234	54868	67234	-	-	-	-	-

Schedule-SH1 [SHAREHOLDING OF UNLISTED COMPANY]

1. Details of shareholding at the end of the previous year

Sr. No.	Name of the shareholder	Residential status in India	Type of share	Others	PAN	AADHAAR	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Amount received
1	MANOJ NIRALA	Resident	Equity Shares		NOAVL999N		26/10/2015	5000	10	10	50000
2	RAJNI BALA	Resident	Equity Shares		NOAVL999N		26/10/2015	5000	10	10	50000
	Total							10000.00			100000.00

Details of Turnover as per GSTR-3B

Sr. No.	GSTIN	ARN	Date of filing	Return Period	Taxable Turnover	Total Turnover
1	20AAOCA0398J1ZM	AA2012211424606	15/01/2022	DECEMBER,2021	8990524.76	8990524.76
2	20AAOCA0398J1ZM	AA200921325194N	25/12/2021	SEPTEMBER,2021	2822000.96	2822000.96
3	20AAOCA0398J1ZM	AA200621318880N	25/12/2021	JUNE,2021	1571428.58	1571428.58
4	20AAOCA0398J1ZM	AA200322280281W	23/04/2022	MARCH,2022	5060546.16	5060546.16
				Total	18444500.46	18444500.46

Details of Taxpayer Information Summary

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/ ITR	Difference	As per 26AS	Difference
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	GST turnover	Profit & Loss A/c		18444500	18444500	0.00	18444500.00	18444500.00	18444500.00
2	GST purchases	Profit & Loss A/c		6339047	6339047	7317365.00	-978318.00		0

ADARSH BUILDERS RANCHI PRIVATE LIMITED
BALANCE SHEET AS ON 31ST DAY OF MARCH, 2022

Source of Funds										
1	Shareholder's fund									
	A	Share Capital								
		i	Authorised		Ai				Nil	
		ii	Issued, Subscribed and fully Paid up		Aii				Nil	
		iii	Subscribed but not fully paid		Aiii				Nil	
		iv	Total (Aii+Aiii)					Aiv	Nil	
	B	Reserves and Surplus								
		i	Capital Reserve		Bi				Nil	
		ii	Capital Redemption Reserve		Bii				Nil	
		iii	Securities Premium Account		Biii				Nil	
		iv	Debentures Redemption Reserve		Biv				Nil	
		v	Revaluation Reserve		Bv				Nil	
		vi	Share options outstanding amount		Bvi				Nil	
		vii	Other reserve		Bvii				Nil	
		viii	Surplus i.e. Balance in profit and loss account		Bviii				Nil	
		ix	Total (Bi+Bii+Biii+Biv+Bv+Bvi+Bvii+Bviii)					Bix	Nil	
	C	Money received against share warrants							1C	Nil
	D	Total Shareholder's Fund (Aiv+Bix+1C)							1D	Nil
2	Share application money pending allotment									
		i	Pending for less than one year		i				Nil	
		ii	Pending for more than one year		ii				Nil	
		iii	Total (i+ii)					2	Nil	
3	Non-current liabilities									
	A	Long-term borrowings								
			Bond/debentures							
		a	Foreign currency		ia				Nil	
		b	Rupee		ib				Nil	
		c	Total (ia+ib)					ic	Nil	
			Term loans							
		a	Foreign currency		iaa				Nil	
		b	Rupee loans							
			1 From Banks		b1				Nil	
			2 From others		b2				Nil	
			3 Total (b1+b2)		b3				Nil	
		c	Total (iaa+b3)					iic	Nil	
			Deferred payment liabilities					iii	Nil	
			Deposits from related parties					iv	Nil	
			Other deposits					v	Nil	
			Loans and advances from related parties					vi	Nil	
			Other loans and advances					vii	Nil	
			Long term maturities of finance lease obligations					viii	Nil	
		ix	Total Long term borrowings (ic+iic+iii+iv+v+vi+vii+viii)					3A	Nil	
	3	Deferred tax liabilities (net)							3B	Nil
	C	Other long-term liabilities								
			Trade payables		i				Nil	
			Others		ii				Nil	
			Total Other long-term liabilities (i+ii)					3C	Nil	
	D	Long-term provisions								
			Provision for employee benefits		i				Nil	
			Others		ii				Nil	
		iii	Total (i+ii)					3D	Nil	
	E	Total Non-current liabilities (3A+3B+3C+3D)							3E	Nil

1 Current liabilities						
A	Short-term borrowings					
	Loans repayable on demand					
	a	From Banks	ia		Nil	
	b	From Non-Banking Finance Companies	ib		Nil	
	c	From other financial institutions	ic		Nil	
	d	From others	id		Nil	
	e	Total Loans repayable on demand (ia+ib+ic+id)			ie	Nil
	ii	Deposits from related parties			ii	Nil
	iii	Loans and advances from related parties			iii	Nil
	iv	Other loans and advances			iv	Nil
	v	Other deposits			v	Nil
		Total Short-term borrowings (ie+ii+iii+iv+v)			4A	Nil
B	Trade payables					
		Outstanding for more than 1 year	i		Nil	
		Others	ii		Nil	
		Total Trade payables (i+ii)			4B	Nil
C	Other current liabilities					
	i	Current maturities of long-term debt	i		Nil	
	ii	Current maturities of finance lease obligations	ii		Nil	
	iii	Interest accrued but not due on borrowings	iii		Nil	
	iv	Interest accrued and due on borrowings	iv		Nil	
	v	Income received in advance	v		Nil	
	vi	Unpaid dividends	vi		Nil	
	vii	Application money received for allotment of securities and due for refund and interest accrued	vii		Nil	
	viii	Unpaid matured deposits and interest accrued thereon	viii		Nil	
	ix	Unpaid matured debentures and interest accrued thereon	ix		Nil	
	x	Other payables	x		Nil	
		Total Other current liabilities (i+ii+iii+iv+v+vi+vii+viii+ix+x)			4C	Nil
D	Short-term provisions					
	i	Provision for employee benefit	i		Nil	
	ii	Provision for Income-tax	ii		Nil	
	iii	Proposed Dividend	iii		Nil	
	iv	Tax on dividend	iv		Nil	
	v	Other	v		Nil	
		Total Short-term provisions (i+ii+iii+iv+v)			4D	Nil
		Current liabilities (4A+4B+4C+4D)			4E	Nil
		Assets and liabilities (1D+2+3E+4E)			I	Nil