


CSN DEVELOPERS PRIVATE LIMITED
CIN:-U45400WB2010PTC149281
BALANCE SHEET AS AT 31ST MARCH, 2021

S. N.	PARTICULARS	NOTE NO.	As at 31st March, 2021	As at 31st March, 2020
I	EQUITY AND LIABILITIES			
	1) Shareholders' Funds			
	(a) Share Capital	2	5,000,000	5,000,000
	(b) Reserves and Surplus	3	1,769,262	6,359,726
	2) Non-Current Liabilities			
	(a) Long-term Borrowings	4	6,181,660	7,548,684
	(b) Deferred tax liability	14	-	677,140
	3) Current Liabilities			
	(a) Trade Payables	5		
	(A) total outstanding dues of micro enterprises and small enterprises		-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises		109,795,506	98,790,159
	(b) Other Current Liabilities	6	239,817,152	269,092,955
	(c) Short Term Provisions	7	385,136	1,139,622
	TOTAL		362,948,716	388,608,286
II	ASSETS			
	1) Non-Current Assets			
	(a) Property, Plant & Equipment			
	(i) Tangible Assets	8	5,539,773	11,743,537
	(b) Deferred tax Assets	14	959,329	-
	(c) Other Non-Current Assets	9	2,872,351	2,872,351
	2) Current Assets			
	(a) Inventories	10	31,689,409	41,004,768
	(b) Trade Receivables	11	43,878,282	7,824,735
	(c) Cash and Cash Equivalents	12	5,222,923	1,514,359
	(d) Short term loans and Advances	13	272,786,649	323,648,534
	TOTAL		362,948,716	388,608,286
	SIGNIFICANT ACCOUNTING POLICIES	2		
Accompanying notes form integral part of the financial statements				

As per our report of even date attached
For J Pradhan & Co
Chartered Accountants

FRN: 10326206E


CA Abhishek Mohanty
Partner

Membership. No. 309569

UDIN:-22309569AAAAFN3722

Place: Jamshedpur

Date: 30th November 2021



For and on behalf of the Board of Directors of



DHIRENDRA PRASAD

Director

DIN: 03036847


DHARMENDRA PRASAD SRIVASTAVA

Director


DIN: 03022733

CSN DEVELOPERS PRIVATE LIMITED
CIN:-U45400WB2010PTC149281
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2021

S. N.	PARTICULARS	NOTE NO.	For the year ended 31st March, 2021	For the year ended 31st March, 2020
I	Revenue from operations	15	49,706,376	96,097,118
II	Other Income	16	1,320,136	772,905
III	Total Revenue (I+II)		51,026,511	96,870,023
IV	EXPENSES			
	Purchase of Traded goods	17	20,234,539	44,660,767
	Change in Inventories	18	9,315,359	35,592,844
	Employee Benefit Expense	19	3,037,512	2,478,810
	Finanace cost	20	645,246	1,997,873
	Depreciation & Amortization Expenses	9	1,931,704	959,502
	Other Expenses	21	14,780,577	9,096,088
	Total Expenses		49,944,937	94,785,883
V	PROFIT/(LOSS) BEFORE TAX (III-IV)		1,081,574	2,084,140
VI	LESS - TAX EXPENSES			
	Current Tax		385,136	140,467
	Defered Tax		1,636,469	98,921
VII	PROFIT/(LOSS) FOR THE YEAR (V-VI)		2,332,908	1,844,752
VIII	Earnings per equity share [nominal value of share - Rs 10/-] Basic & Diluted	22	4.67	3.69
	SIGNIFICANT ACCOUNTING POLICIES	2		
Accompanying notes form integral part of the financial statements				

As per our report of even date attached
For J Pradhan & Co
Chartered Accountants

FRN: 10326206E


CA Abhishek Mohanty
Partner

Membership. No. 309569

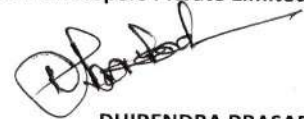
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For and on behalf of the Board of Directors of
CSN Developers Private Limited


DHIRENDRA PRASAD

Director

DIN: 02936847


DHARMENDRA PRASAD SRIVASTAVA

Director

DIN: 03022733

CSN DEVELOPERS PRIVATE LIMITED

CIN:-U45400WB2010PTC149281

NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of financial statements.

The financial statements are prepared in accordance with Generally Accepted Accounting Principles (Indian GAAP) under the historical cost convention on accrual basis and on principles of going concern. The accounting policies are consistently applied by the Company. These financial statements have been prepared to comply in all material aspects with the Accounting Standards notified under Rule 7 of the Companies (Accounts) Rules, 2014 in respect of section 133 of the Companies Act, 2013 and other recognized accounting practices and policies.

All assets and liabilities have been classified as current or non current as per the company's operating cycle and other criteria set out in the Schedule III to the Companies Act 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current-non current classification of assets & liabilities.

The preparation of the Financial Statements required the Management to exercise judgements and to make estimates and assumptions. The Management has considered the possible effects, if any, that may result from the pandemic relating to COVID-19 on the carrying amounts of its assets. In developing the assumptions and estimates relating to the uncertainties as at the Balance Sheet date in relation to the recoverable amounts of these assets, the Management has considered the global economic conditions prevailing as at the date of approval of these financial statements and has used internal and external sources of information to the extent determined by it. The actual outcome of these assumptions and estimates may vary in future due to the impact of the pandemic.

2. Use of Estimates:

The preparation of the financial statements requires the management to make estimates and assumptions which are considered to arrive at the reported amounts of assets and liabilities disclosure of contingent liabilities as on the date of the financial statements and the reported income and expenses during the reporting year. Although, these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from these estimates. The difference between the actual results and estimates are recognized in the period in which the results are known / materialized. Any revision to the accounting estimates is recognised prospectively in the current and future accounting years.

3. Revenue Recognition

- (a) Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and revenue can be reliably measured.
- (b) Sales are recognized when significant risks and rewards of ownership of the goods have passed to the buyer. Sales are net of trade discounts.
- (c) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

4. Property, Plant and Equipment

Tangible Assets are stated at cost, less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price (net of GST availed or available thereon) and any attributable cost of bringing the asset to its location and working condition for the intended use.

Depreciation on Fixed Assets is provided for on Straight Line Method calculated with reference to the useful life of the asset prescribed in Schedule II of

5. Investments

There is no Current or Non-Current investment.

6. Inventories

Inventories are stated at the lower of cost and net realisable value. The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business less any applicable selling expenses. Provision for obsolescence and slow-moving inventory is made based on management's best estimates of net realisable value of such inventories.

7. Taxes on Income

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

Deferred Tax reflects the impact of current year timing differences between taxable income and accounting income for the current reporting year and reversal of timing differences of earlier years.

Deferred tax is measured based on the tax rates and tax laws that are enacted or substantively enacted at the Balance Sheet date. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities. The deferred tax assets and deferred tax liabilities relate to the taxes on income levied by the same governing tax laws. Deferred tax asset are recognized only to the extent there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

At each Balance Sheet date, the company re-assesses unrecognized deferred tax assets.

8. Cash & Cash Equivalent

Cash and Cash equivalents comprise cash on hand, balance with banks on current accounts, and short term highly liquid investments with an original maturity of three months or less and which carry an insignificant risk of changes in value.



CSN Developers Pvt. Ltd.
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Director

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Director

8. Provisions & Contingent Liabilities

A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.

Contingent Liabilities are not provided for in the accounts and are shown separately in the Notes on Accounts.

9. Earnings per Share (EPS)

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.



CSN Developers Pvt. Ltd

A handwritten signature in blue ink, appearing to be "D. S. S.", written over the printed name "CSN Developers Pvt. Ltd".

Director

CSN Developers Pvt. Ltd

A handwritten signature in blue ink, appearing to be "D. S. S.", written over the printed name "CSN Developers Pvt. Ltd".

Director

CSN DEVELOPERS PRIVATE LIMITED
CIN:-U45400WB2010PTC149281
NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2021

(Amount in Rs.)

Note 2 - Share capital	As at 31st March, 2021	As at 31st March, 2020
Authorized		
5,00,000 Equity Shares (P.Y. 31st March,2020: 5,00,000 shares) of Rs. 10/- each	5,00,000	5,00,000
	5,00,000	5,00,000
Issued, subscribed and paid-up		
5,00,000 Equity Shares (P.Y. 31st March,2020: 5,00,000 shares) of Rs. 10/- each, fully paid up	5,00,000	5,00,000
	5,00,000	5,00,000

Reconciliation of the shares outstanding at the beginning and at the end of the reporting year	As at 31st March 2021		As at 31st March 2020	
	Number	(Rs.)	Number	(Rs.)
Equity Shares of Rs 10 each outstanding at the beginning of the year	500,000	5,00,000	500,000	5,00,000
Shares Issued during the year	-	-	-	-
Equity Shares of Rs 10 each outstanding at the end of the year	500,000	5,00,000	500,000	5,00,000

Rights, preferences and restrictions attached to shares

Equity Shares: The company has one class of equity shares having a par value of Rs. 10/- per share. Each equity shareholder is eligible for one vote per share held. In the event of liquidation of the company, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amount, in proportion to their shareholding.

Shareholder holding more than 5% of the aggregate shares	As at 31st March 2021		As at 31st March, 2020	
	Number	% holding	Number	% holding
Mr. Dharendra Prasad	485,000	97%	485,000	97%
	485,000	97%	485,000	97%

Note 3 - Reserves and surplus	As at 31st March, 2021	As at 31st March, 2020
Surplus/(Deficit) - Balance in the Statement of Profit & Loss	6,359,726	4,514,974
Add : Profit/ (Loss) for the year	2,332,908	1,844,752
Less : Adjustment of Previous Years	(6,923,371)	-
	1,769,262	6,359,726

Note - 4 :	As at 31st March 2021		As at 31st March, 2020	
	Non-Current	Current	Non-Current	Current
LONG-TERM BORROWINGS :				
Term Loans (Secured)				
Vehicle loan (HDFC Bank)	94,212	707,994	606,204	773,544
Vehicle loan (Canara Bank)	2,252,129	681,886	2,245,415	869,604
Vehicle loan (Canara Bank)	1,185,319	291,225	1,205,570	402,240
Vehicle loan (Jsr Urban Co-operative Bank)	-	-	799,336	747,408
Loans and advances from others (Unsecured)	2,650,000	-	2,692,159	-
	6,181,660	1,681,105	7,548,684	2,792,796
The above amount includes :				
- Secured borrowings	3,531,660	1,681,105	4,856,525	2,792,796
- Unsecured borrowings	2,650,000	-	2,692,159	-
Amount disclosed under "Other Current Liabilities (Refer Note 7)"				
	6,181,660	1,681,105	7,548,684	2,792,796



CSN Developers Pvt. Ltd

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NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2021

(Amount in Rs.)

Details of Security (Vehicle Loan)	
Term Loan (against vehicles) from Banks are secured by exclusive charge on the vehicle financed out of Term Loan.	
Terms of Repayment of loans	
Unsecured loan from others is taken without any stipulation for repayment and are stated by the management to be in the nature of long term borrowings.	
Vehicle Loan has been Taken from Banks which will be paid by equated monthly instalments.	

Note 5 - Trade Payables	As at 31st March, 2021	As at 31st March, 2020
Total Outstanding Dues of Micro, Small & Medium Enterprises	-	-
Total Outstanding Dues of Creditor other than Micro, Small & Medium Enterprises	109,795,506	98,790,159
	109,795,506	98,790,159

There are no Micro, Small and Medium Enterprises to whom the Company owes dues, which are outstanding for more than 45 days as at 31st March, 2021. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

Note 6 - Other Current Liabilities	As at 31st March, 2021	As at 31st March, 2020
Current Maturities of Long Term Debt (Refer Note 4)	1,681,105	2,792,796
Advance from Parties	20,011,000	-
Advance for Flats	214,619,056	264,192,762
Statutory Dues	3,032,837	1,732,139
Liability for expenses	473,155	375,258
	239,817,152	269,092,955

Note 7 - Short term provisions	As at 31st March, 2021	As at 31st March, 2020
Provision for Taxation	385,136	1,139,622
	385,136	1,139,622

Note 9 - Other Non-current assets	As at 31st March, 2021	As at 31st March, 2020
Security Deposit With JSEB	8,382	8,382
Investment in Gold & Silver	74,035	74,035
Investment in Project	2,789,934	2,789,934
	2,872,351	2,872,351



CSN Developers Pvt. Ltd

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NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2021

(Amount in Rs.)

Note 10 - Inventories	As at 31st March, 2021	As at 31st March, 2020
Finished goods (Stock-in-trade) (As taken, valued & certified by the management and valued at lower of cost & net realizable value)	31,689,409	41,004,768
	31,689,409	41,004,768

Note 11 - Trade Receivables	As at 31st March, 2021	As at 31st March, 2020
Trade receivables outstanding for a period exceeding six months from the date they became due for payments	32,837,803	-
Outstanding less than 6 months	11,040,479	7,824,735
	43,878,282	7,824,735

Note 12 - Cash and Cash Equivalents	As at 31st March, 2021	As at 31st March, 2020
Balances with Bank:		
-In Current Account	3,076,081	203,908
Cash In hand	2,146,842	1,310,452
	5,222,923	1,514,359

Note 13 - Short term loans & advances	As at 31st March, 2021	As at 31st March, 2020
Advances to Parties Recoverable In cash or Kind	270,566,997	320,608,857
Balance with Statutory authorities		
Income Tax Authorities (Earlier Years)	22,270	1,991,657
TDS Receivable	442,731	-
GST Receivable	1,671,230	1,048,021
MAT Credit Available	83,421	-
	272,786,649	323,648,534

Note 14 - Deferred Tax Liability	For the year ended 31st March, 2021	For the year ended 31st March, 2020
Components of Deferred tax liability/ Assets		
WDV as per Companies Act	5,539,773	11,743,537
Less: WDV as per Income Tax Act	9,229,500	9,139,153
Deferred Tax (Assets)/ Liability	(959,329)	677,140
Closing Deferred Tax	(959,329)	677,140
Opening Deferred Tax	677,140	578,219
DEFERRED TAX LIABILITY FOR 2020-21	(1,636,469)	98,921



CSN Developers Pvt. Ltd.

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CSN DEVELOPERS PRIVATE LIMITED

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NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2021

(Amount in Rs.)

Note 15- Revenue from Operations	For the year ended 31st March, 2021	For the year ended 31st March, 2020
Sale of products - Receipts from sale of flat	49,706,376	96,097,118
	49,706,376	96,097,118

Note 16- Other Income	For the year ended 31st March, 2021	For the year ended 31st March, 2020
Other Operating Revenues		
Rent	693,026	-
Misc. Receipts	57,000	772,905
Profit on Sale of Fixed Assets	570,110	-
	1,320,136	772,905

Note 17 - Cost Of Material Consumed	For the year ended 31st March, 2021	For the year ended 31st March, 2020
Purchases	20,234,539	44,660,767
	20,234,539	44,660,767

Note 18- Changes in Inventories	For the year ended 31st March, 2021	For the year ended 31st March, 2020
Opening stock	41,004,768	76,597,612
Less: Closing stock	31,689,409	41,004,768
	9,315,359	35,592,844

Note 19 - Employee Benefit Expense	For the year ended 31st March, 2021	For the year ended 31st March, 2020
Salary	3,017,660	2,478,810
Staff Welfare	19,852	-
	3,037,512	2,478,810

Note 20 - Finance Cost	For the year ended 31st March, 2021	For the year ended 31st March, 2020
Interest on Car Loan	645,246	1,957,639
Other Interest	-	40,234
	645,246	1,997,873



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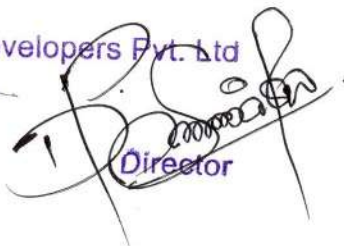
NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2021

(Amount in Rs.)

Note 21 - Selling & Administrative Expenses	For the year ended 31st March, 2021	For the year ended 31st March, 2020
Direct Expenses		
Labour Charges	9,698,640	483,229
Other Expenses		
Advertisement Expenses	136,280	77,062
Commission & Brokerage	620,000	875,000
Donation	-	21,000
Bank Charges	83,896	86,181
Business Promotion	125,000	-
Interest and Penalties	84,844	2,741
Legal Charges	-	118,200
Repair & Maintainence	282,300	44,147
Motor Car Expenses	191,987	201,858
Freight & Transportation	9,663	512,359
Rates and Taxes	1,952,068	3,821,307
Printing & stationery	-	1,000
Professional & Consultancy Charges	198,400	75,200
Travelling & Conveyance expense	-	27,096
Telephone & Internet Charges	12,969	7,007
Security Charges	798,606	1,263,418
Auditors Remuneration		
As Auditor :		
Audit fee	25,000	25,000
Electricity Expense	219,070	159,542
Office Expenses	120,285	68,553
Site & Flat Registration Expenses	219,839	1,182,421
General Expenses	1,730	43,767
	14,780,577	9,096,088

Note 22 - Earnings Per Share	For the year ended 31st March, 2021	For the year ended 31st March, 2020
Net Profit/(Loss) for the period attributable to equity shareholders	2,332,908	1,844,752
Weighted average number of Equity Shares outstanding during the period considered for calculating Basic and Diluted Earnings per Share	500,000	500,000
Nominal value per equity share		
Earnings per share (basic & diluted)	4.67	3.69



CSN Developers Pvt. Ltd

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NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2021

NOTE 8 : PROPERTY, PLANT & EQUIPMENT (TANGIBLE ASSETS)						(Amount in Rs.)
	PLANT & MACHINERY	MOTOR CAR	FURNITURES & FIXTURES	OFFICE EQUIPMENTS	COMPUTERS	TOTAL
COST						
As at March,31,2019	1,738,828	16,312,586	144,000	1,331,920	189,550	19,716,884
Addition	-	521,947	-	-	-	521,947
Disposal	-	3,995,000	-	-	-	3,995,000
Other Adjustment	-	-	-	-	-	-
As at March,31,2020	1,738,828	12,839,533	144,000	1,331,920	189,550	16,243,831
Addition	82,203	1,624,972	-	-	-	1,707,175
Disposal	-	2,072,000	-	-	-	2,072,000
Other Adjustment	-	-	-	-	-	-
As at March,31,2021	1,821,031	12,392,505	144,000	1,331,920	189,550	15,879,006
DEPRECIATION						
As at March,31,2019	523,197	2,032,913	56,689	479,920	180,072	3,272,791
Charge For the Year	85,094	772,673	11,848	89,886	-	959,502
Disposal	-	268,001	-	-	-	268,001
As at March,31,2020	608,291	3,073,587	68,537	569,806	180,072	4,500,294
Charge For the Year	144,393	1,677,748	10,470	99,094	-	1,931,704
Disposal	-	-	-	-	-	-
Other Adjustment	403,433	3,293,004	35,019	175,779	-	3,907,235
As at March,31,2021	1,156,117	8,044,339	114,025	844,679	180,072	10,339,233
NET BLOCK						
As at March,31,2020	1,130,536	9,765,946	75,463	762,114	9,478	11,743,537
As at March,31,2021	664,913	4,348,166	29,975	487,241	9,478	5,539,773



CSN Developers Pvt. Ltd

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CSN DEVELOPERS PRIVATE LIMITED
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NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2021

Note : 23

Contingent liability not provided for in the books of account in respect of: NIL

Note : 24

In the opinion of the management, Current Assets, Loans and Advances have a value on realization at least equal to the amount at which they are stated in the Balance Sheet. Adequate provisions have been made for all known losses and liabilities.

Note : 25

Based on the synergies, risks and returns associated with business operations and in terms of Accounting Standard – 17, "Segment Reporting", the Company has operated in only one segment during the year, hence clause relating to segment wise report are not applicable.

Note : 26

Accounting Standard (AS) 15 "Employee Benefits" issued under the Companies Rules, 2006 is not applicable to the Company. Therefore, no disclosure has been made in this regard.

NOTE 27 - RELATED PARTY DISCLOSURES

a) Name of the related parties where control exists irrespective of whether transactions have occurred or not :

i) List of the related parties where control of the company exist:

Dharmendra Prasad Srivastava
 Dhirendra Prasad
 Vikash Nagelia
 Charanjeet Singh

ii) Relatives of Key Managerial Personnel:

Nilam Shrivastav
 Reena Prasad

iii) Enterprises owned or significantly Influenced by KMP or their relatives

Linage Sales Pvt Ltd
 SLR Steel And Metals Pvt. Ltd
 DLH infrastructure Pvt. Ltd
 DS Infracorp Pvt. Ltd

b) List of the related parties with whom transactions have taken place during the year:

i) Key Managerial Personnel(KMP)

Dhirendra Prasad

ii) Relatives of KMP

Reena Prasad

iii) Enterprises owned or significantly influenced by the KMP or their relatives

Linage Sales Pvt Ltd

c) Details of transactions with Related Parties during the year:

Transaction	Relation	For the year ended 31st March, 2021	For the year ended 31st March, 2020
Managerial Remuneration:			
a) Salary to Directors			
Dhirendra Prasad	Director	950,000	300,000
Reena Prasad	KMP	650,000	-
		1,600,000	300,000
Purchase:			
Linage Sales Pvt Ltd	Enterprises owned or significantly influenced by the KMP or their relatives	364,800	1,284,912
		364,800	1,284,912



CSN Developers Pvt. Ltd

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 Director

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 Director

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NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2021

Sale:

Linage Sales Pvt Ltd	Enterprises owned or significantly influenced by the KMP or their relatives	-	1,897,145
		-	1,897,145

Outstanding Balance as on 31.03.2021 (Credit Balance)

Dhirendra Prasad		950,000	-
Reena Prasad		650,000	-
		1,600,000	-

Related parties are identified by the management.

Note :28

The COVID-19 pandemic is rapidly spreading throughout the world. The Company has evaluated impact of this pandemic on its business operations and financial position and based on its review of current indicators of future economic conditions, there is no significant impact on the financial statements as at 31st March 2021. However the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration and accordingly the impact may be different from that estimated as at the date of approval of these financial statements. The Company will continue to monitor any material changes to future economic conditions.

Note :29

Previous year's figures have been reworked, regrouped and reclassified wherever necessary to correspond with the current year's classification/disclosure. Accordingly amounts and other disclosures for the preceding year are included as an integral part of the current year financial Statements and are to be read in relation to the amounts and other disclosures relating to the current year.

As per our report of even date attached

For J Pradhan & Co.

Chartered Accountants

FRN: 10325206E



CA Abhishek Mohanty

Partner

Membership. No. 309569

UDIN:- 22309569AAAAFN3722

Place : Jamshedpur

Date: 30th November 2021



For and on behalf of the Board of Directors of
CSN Developers Private Limited



DHIRENDRA PRASAD

Director

DIN: 03036847



DHARMENDRA PRASAD SRIVASTAVA

Director

DIN: 03022733