

## INDEPENDENT AUDITORS' REPORT

TO,

**THE MEMBERS OF MOONHOUSE INFRASTRUCTURE PRIVATE LIMITED**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of **MOONHOUSE INFRASTRUCTURE PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2022**, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

### **Auditor's Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2022**, and its **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.

### **Information Other than the Standalone Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.



When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

### **Responsibility of Management and Those Charged with Governance (TCWG)**

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 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 Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 statements 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibility**

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 judgement 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

**This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.**

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, the Statement of Profit and Loss, and dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on **31/03/2022** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2022** 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, clause (i) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464(E) dated 13th day of June, 2017.
- (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 has disclosed the impact of pending litigations on its financial position in its financial statements.
  - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
  - iii. There has been no delay in transferring amounts, 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 it's 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 whatsoever 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 it's 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 whatsoever 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.



Date : 03/09/2022  
Place : RANCHI

**FOR A.K.SINGHANIA & CO**  
**(Chartered Accountants)**  
**Reg No. :0010991C**

A handwritten signature in blue ink, appearing to read 'Arjun Singhania', written in a cursive style.

**CA ARJUN KUMAR SINGHANIA**  
**Partner**  
**M.No. : 400978**  
**UDIN : 22400978BAYCSL6476**

**MOONHOUSE INFRASTRUCTURE PRIVATE LIMITED**  
**BALANCE SHEET AS AT 31ST MARCH, 2022**

	Note No	As At 31/03/2022 Amount (Rs)	As At 31/03/2021 Amount (Rs)
<b><u>I. EQUITY AND LIABILITIES</u></b>			
<b>(1) Shareholders' Fund</b>			
(a) Share Capital	1	1,00,000.00	1,00,000.00
(b) Reserves & Surplus	2	96,54,142.36	61,32,963.36
(c) Money Received against share warrants			
<b>(2) Share Application money pending allotment</b>		-	-
<b>(3) Non-Current Liabilities</b>			
(a) Long Term borrowings		-	-
(b) Deferred Tax Liabilities		-	-
(c) Other long Term Liabilities		-	-
(d) Long Term Provisions		-	-
<b>(4) Current Liabilities</b>			
(a) Short Term borrowings		-	-
(b) Trade payable		5,67,93,007.65	3,55,90,172.06
(c) Other Current Liabilities	3	1,12,86,261.02	69,96,769.02
(d) Short-Term Provisions		4,71,455.00	4,71,455.00
<b>TOTAL</b>		<b>7,83,04,866.03</b>	<b>4,92,91,359.44</b>
<b><u>II. ASSETS</u></b>			
<b>(1) Non-Current Assets</b>			
(a) Fixed Assets	4	71,549.51	-
(i) Tangible Assets		-	-
(ii) Intangible Assets		-	-
(iii) Capital Work-in-progress		-	-
(iv) Intangible Assets under development		-	-
(b) Non Current Investments		-	-
(c) Deferred Tax Assets (net)		2,684.00	-
(d) Long-Term loans and advances		-	-
(e) Other Non-Current Assets		-	-
<b>(2) Current Assets</b>			
(a) Current Investments		-	-
(b) Inventories		67,42,414.19	50,41,940.59
(c) Trade Receivables		1,52,64,973.00	1,54,22,400.00
(d) Cash and Cash equivalents	5	49,62,872.87	32,81,326.24
(e) Short-Term Loans and Advances		-	-
(f) Other Current Assets	6	5,12,60,372.46	2,55,45,692.61
<b>TOTAL</b>		<b>7,83,04,866.03</b>	<b>4,92,91,359.44</b>
<b>Significant Accounting Policies and See accompanying Notes to Financial Statements</b>	9	-	-

In term of our report of even date annexed herewith

For A.K. SINGHANIA & CO.  
Chartered Accountants

CA Arjun Kumar Singhania  
Partner  
Membership No. 400978



Place: Ranchi  
Date- 03-09-2022

UDIN : 22400978BAYCSL6476

**MOONHOUSE INFRASTRUCTURE PRIVATE LIMITED**  
**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDING 31-03-2022**

Particulars	Note No	Year ended 31/03/2022 Amount (Rs)	Year ended 31/03/2021 Amount (Rs)
<b>REVENUE</b>			
I <b>Revenue from Operations:</b>			
Contract Receipt (Civil work)		4,56,88,141.62	2,43,38,026.00
II <b>Other Income:</b>		14,110.00	-
III <b>Total Revenue</b>		<b>4,57,02,251.62</b>	<b>2,43,38,026.00</b>
<b>EXPENSES</b>			
IV <b>Cost of Material Consumed</b>		2,90,61,427.00	2,04,92,989.97
Purchase of Stock-in-trade		98,27,460.85	-
Change in Inventories of Finished goods work-in-progress and stock in trade		(17,00,473.60)	(2,03,583.09)
Employee Benefit Cost	7	14,04,510.00	9,55,920.00
Finance Costs		-	-
Depreciation and Amortization expenses	8	21,113.81	-
Other Expenses	9	23,29,863.56	12,79,409.12
<b>Total Expenses</b>		<b>4,09,43,901.62</b>	<b>2,25,24,736.00</b>
V <b>Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)</b>		47,58,350.00	18,13,290.00
		<b>0.1041</b>	<b>0.0745</b>
VI Exceptional items		-	-
VII <b>Profit / (Loss) before extraordinary items and Tax (V-VI)</b>		47,58,350.00	18,13,290.00
VIII Extraordinary Items		-	-
IX <b>Profit before Tax (VII-VIII)</b>		<b>47,58,350.00</b>	<b>18,13,290.00</b>
X <b>Tax Expenses:</b>			
(1) Current tax		12,37,171.00	4,71,455.00
(2) Deferred Tax		2,684.00	-
XI <b>Profit/ loss for the period from continuing operations (IX-X)</b>		<b>35,21,179.00</b>	<b>13,41,835.00</b>
XII Profit/Loss from discontinuing operations		-	-
XIII Tax Expense of discontinuing operations		-	-
XIV <b>Profit/ loss from Discontinuing operations (after tax) (XII-XIII)</b>		-	-
XV <b>Profit (Loss) for the period (XI+XIV)</b>		<b>35,21,179.00</b>	<b>13,41,835.00</b>
XVI <b>Earning per equity share:</b>			
(1) Basic		352.12	134.18
(1) Diluted		-	-

In term of our report of even date annexed herewith

For M/s A.K SINGHANIA & CO,  
Chartered Accountants

CA Arjun Kumar Singhania  
Partner  
Membership No. 400978



Place: Ranchi  
Date- 03-09-2022

UDIN : 22400978BAYCSL6476

## MOONHOUSE INFRASTRUCTURE PRIVATE LIMITED

(Notes to the Accounts-1 Annexed to and forming part of the Balance Sheet as at March 31, 2022)

Particulars	As at 31.03.2022		As at 31.03.2021	
	Quantity (Nos.)	Amount Rs.	Quantity (Nos.)	Amount Rs.
<b>1) SHARE CAPITAL</b>				
(a) <b>Authorised Share Capital</b>				
Equity Shares of Rs. 10/- each	1,00,000	10,00,000.00	1,00,000	10,00,000.00
	1,00,000	10,00,000.00	1,00,000	10,00,000.00
(b) <b>Issued, Subscribed &amp; Fully Paid-up Capital</b>				
Equity Shares of Rs. 10/- each	10,000	1,00,000.00	10,000	1,00,000.00
	10,000	1,00,000.00	10,000	1,00,000.00

(c) <b>Reconciliation of Equity shares outstanding at the beginning and at the end of the reporting period</b>	As at 31.03.2022		As at 31.03.2021	
	Quantity (Nos.)	Amount Rs.	Quantity (Nos.)	Amount Rs.
Balance at the beginning of the period	-	-	-	-
Allotment during the period	-	-	-	-
Balance at the end of the period	-	-	-	-

(d) <b>Shareholders holding more than 5% of Equity Share capital (Either individually or in joint holding as first holder)</b>	As at 31.03.2022		As at 31.03.2021	
	(Nos.)	(%)	(Nos.)	(%)
(i) Niranjan Kumar Singh	9,000	90.00	9,000	90.00
(ii) Kamta Prasad Singh	1,000	10.00	1,000	10.00
	10,000	100.00	10,000	100.00





## MOONHOUSE INFRASTRUCTURE PRIVATE LIMITED

(Notes to the Accounts-2 to 8 Annexed to and forming part of  
the Balance Sheet as at March 31, 2022)

Particulars	As at 31.03.2022	As at 31.03.2021
<b>2) Reserve and Surplus</b>		
Opening profit	61,32,963.36	47,91,128.36
Add:- Net Profit During the year	35,21,179.00	13,41,835.00
	96,54,142.36	61,32,963.36
<b>3) Other Current Liabilities</b>		
Advance for Flat Booking	1,11,85,961.02	68,01,451.02
Audit Fees Payable	1,00,300.00	76,700.00
GST Payable	-	1,18,618.00
Other Expenses	-	-
	1,12,86,261.02	69,96,769.02
<b>5) Cash &amp; Cash Equivalents</b>		
Indian Bank (Ac no- 50193094916)	16,980.00	16,980.00
State Bank of India (Ac no-32944849261)	48,24,373.25	29,46,401.97
Cash on Hand (as certified by the management)	1,21,519.62	3,17,944.27
	49,62,872.87	32,81,326.24
<b>6) Other Current Assets</b>		
Others	1,25,67,944.35	2,21,72,497.41
TDS Receivable and Advance Tax	9,76,052.00	12,75,907.00
GST	3,08,104.91	-
Moonhouse Projects Ltd	3,74,08,271.20	20,97,288.20
	5,12,60,372.46	2,55,45,692.61
<b>7) Employee Benefit Cost</b>		
Salary & Other Benefits	14,04,510.00	9,55,920.00
	14,04,510.00	9,55,920.00
<b>8) Depreciation &amp; Amortization Expenses</b>		
Depreciation	21,113.81	-
Preliminary Expenses W/o	-	-
	21,113.81	-
<b>9) Other Expenses</b>		
Printing & Stationery	22,968.00	51,930.00
Bank Charges & Others Charges	2,616.72	2,645.56
ROC Filling Fees	16,300.00	16,800.00
Misc Exp	69,856.84	3,01,091.56
Professional Fees	6,50,000.00	6,000.00
Registration Fees	12,21,693.00	7,21,867.00
Audit Fees	23,600.00	23,600.00
Commission & Brokerage	25,000.00	-
Repair & Maintenance	24,363.00	-
Electricity Exp	77,206.00	66,240.00
Travelling & Conveyance Expenses	1,42,260.00	8,178.00
Advertisement Exp	54,000.00	58,500.00
Pre Operative Exp Written off	-	22,557.00
	23,29,863.56	12,79,409.12



MOONHOUSE INFRASTRUCTURE PRIVATE LIMITED

NOTE 4 : DETAILS OF FIXED ASSETS AS ON 31.03.2022

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep charged upto 31.03.2021	Addition During the year	WDV as on 01.04.2021	Life as per Co. Act, 2013	Rate of Dep.	Dep for the Year 2021-22	WDV as on 31st Mar 2022
1-Apr-2021	EXIDE BATTERY	-	-	23,438	-	8.00	36.30%	8,507.81	14,929.69
19-Jan-2022	HONDA PUMP SET	-	-	41,451.00	-	8.00	31.30%	2,523.74	38,927.26
1-Apr-2021	SOLAR PANEL	-	-	20,571.43	-	8.00	36.30%	7,467.43	13,104.00
1-Apr-2021	SOLAR UPS	-	-	7,203.39	-	8.00	36.30%	2,614.83	4,588.56
	<b>Total Assets</b>	-	-	92,663.32	-			21,113.81	71,549.51



## **NOTE -10**

### **SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

#### **A. SIGNIFICANT ACCOUNTING POLICIES**

##### **1. Basis of Preparation of Financial Statements**

These financial statements have been prepared to comply in all material respects with the Notified Accounting Standard by Companies Accounting Standards Rules, 2006 and the relevant provisions of the Companies Act, 2013. The Financial Statements have been prepared under the historical cost convention on an accrual basis, except for dividend from Shares and Mutual fund Units, and on the accounting principles of going concern.

##### **2. Use of Estimates**

The preparation of financial statements in conformity with generally accepted principle requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of Contingent Liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

##### **3. Fixed Assets**

Fixed assets are stated at cost. All cost attributable to bring the fixed assets to a Working condition is capitalized.

##### **4. Depreciation**

There is no Fixed Assets.

##### **5. Impairment of Assets**

An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged for when asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

A previously recognized impairment loss is increased or reversed depending on changes in circumstances. However, the carrying value after reversal is not increased beyond the carrying value that would have prevailed by charging usual depreciation if there was no impairment.

##### **6. Investments**

7.

Investments that are intended to be held for more than a year from the date of acquisitions are classified as Long Term Investments and are carried at cost. Thus, Quoted Investments are carried at cost. Current Investments are stated at cost or fair market value whichever is lower.

##### **8. Inventories**

Inventory has been valued at lower of cost or NRV.

##### **9. Revenue Recognition**

Income & Expenditure are recognized on accrual basis and provision is made for all known expenses.



#### **10. Provision for Current and Deferred Tax**

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is a reasonable /virtual certainty that the asset will be realized in future.

#### **11. Provision, Contingent Liabilities and Contingent Assets**

Provisions involving substantial degree of estimate in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the Notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

#### **12. Employee Benefits**

Short-term employee benefits are charged off at the undiscounted amount in the year in which the related service is rendered.

Post employment and other long-term employee benefits are charged off in the year in which the employee has rendered services. The amount charged off is recognized at the present value of the amounts payable determined using actuarial valuation techniques.

#### **13. Foreign Currency Transaction**

- i) Transactions in foreign exchange are accounted at the exchange rates prevailing on the date of the transaction.
- ii) Changes in the fair value of derivative instruments that do not qualify for hedge accounting are recognized in the Profit & Loss account as they arise.

#### **14. Events occurring after the Balance Sheet Date**

Assets and liabilities are adjusted for events occurring after the balance sheet date that provide additional evidence to assist the estimation of amounts relating to conditions existing at the balance sheet date.

#### **15. Borrowing Costs**

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such as asset. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

#### **16. Segment Reporting**

The accounting policies adopted for segment reporting are in a line with the accounting policies of the company.

#### **17. Research and Development**

Revenue expenditure on Research and Development is charged under respective heads of account. Capital expenditure on Research and Development is included as a part of fixed assets and depreciated on the same basis as other fixed assets.

#### **18. Miscellaneous Expenditure**



Compensation paid under Voluntary Retirement Scheme and Preliminary expenses are amortized over a period of five years.

**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2021.**

**1. Government Grants**

The Company has not received any Government Grant during the year.

**2. Contingent Liabilities**

The company does not have any contingent liabilities as on the date of Balance sheet.

**3. Employee Benefit –**

The company does not have any statutory liability towards employee Benefit

**4. Related Party Disclosure**

Information given in accordance with Accounting Standard-18: -

Key Management Personnel

- (a) Mr. Niranjan Kumar Singh.
- (b) Mr. Kamta Prasad Singh.

Transactions with Related Parties

There were no Transactions with the related parties.

Details of Directorship in other Companies

Name : NIRANJAN KUMAR SINGH

S No	CIN	NAME OF THE COMPANY	Date of appointment	DATE OF CESSATION	Company status	DEFAULTING STATUS
1	U45200JH2009PLC013719	MOONHOUSE PROJECTS LIMITED	20/08/2009	-	ACTIVE	NO
2	U52190JH2018PTC011925	MOONHOUSE RETAIL PRIVATE LIMITED	28/09/2018	-	NA	NO

Name :KAMTA PRASAD SINGH

S No	CIN	NAME OF THE COMPANY	Date of appointment	DATE OF CESSATION	Company status	DEFAULTING STATUS
1	U45200JH2009PLC013719	MOONHOUSE PROJECTS LIMITED	20/08/2009	-	ACTIVE	NO

**5. Public Deposits**

The Company has not accepted any public deposit during the year.



**6. Earning per Share**

<u>2021-2022</u>	<u>2020-2021</u>
352.12	134.18

**7. Segment Reporting**

The segment reporting accounting standard is not applicable, as the company has no such activities.

**8. Remuneration to Auditors: 2021-2022 2020-2021**

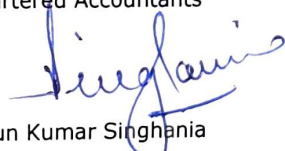
For Audit	23,600.00	23,600.00
For Certification		
Reimbursement of Expenses		

**9. Information pursuant to the provisions of Part – II of Schedule III of the Companies Act, 2013.**

	<u>2021-2022</u>	<u>2020-2021</u>
I) Expenditure if Foreign Currency: Traveling Expenses	NIL	NIL
II) Earnings in Foreign Exchange on Account of Export of Goods on F. O. B. value	NIL	NIL

10. Figures for the Previous Year have been re-grouped and/or re-arranged wherever found necessary

For A K Singhania & Co.  
Chartered Accountants



Arjun Kumar Singhania  
Partner  
FRN NO: 010991C  
(Membership No. 400978)

Place: Ranchi  
Date: 03-09-2022

For and on behalf of the Board

Director



Director