

**INDEPENDENT AUDITOR'S REPORT**  
**Financial Year 2021-22**

**TO THE MEMBERS OF LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED**  
**(CIN: U45201JH2013PTC001356)**

**Opinion**

We have audited the accompanying financial statements of **LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED** ("the Company"), running a Company in the name and style of "**LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED**" which comprise the Balance Sheet as at March 31, 2022, and the Statement of Income and Expenditure 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** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its Loss for the year ended on that date.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing 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 Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

**Key audit matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

**Information other than the financial statements and auditors' report thereon:**

The Company's board of directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the



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stand alone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Management's responsibility for the financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of 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. 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.

The 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



## INDEPENDENT AUDITOR'S REPORT Financial Year 2021-22

**TO THE MEMBERS OF LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED  
(CIN: U45201JH2013PTC001356)**

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 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**

The provisions of the **Companies (Auditor's Report) Order, 2016** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since:

- a) It is not a subsidiary or holding company of a public company;



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**INDEPENDENT AUDITOR'S REPORT**  
**Financial Year 2021-22**

**TO THE MEMBERS OF LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED**  
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- b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- d) Its turnover for the year is not more than Rs.10 Crores during the year.

**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 the Cash Flow Statement dealt with by this report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;
- e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;
- f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 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 does not have any pending litigations which would impact its financial position;
  - ii. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
  - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company



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**INDEPENDENT AUDITOR'S REPORT**  
**Financial Year 2021-22**

**TO THE MEMBERS OF LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED**  
**(CIN: U45201JH2013PTC001356)**

**For N K SINGH & ASSOCIATES**  
**Chartered Accountants**  
**FRN: 006725C**

*Rohan*

**CA ROSHAN KUMAR (FCA)**  
**Partner**  
**ICAI Membership No. : 420669**  
**UDIN : 22420669BARJIN7953**  
**Dated : 30<sup>th</sup> September 2022**



**LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED**

CIN : U45201JJ12013PTC001356  
PAN : AACCL675JG  
AT MAIN ROAD SARAIKHELA, DHANBAD, JHARKHAND - 828127

Balance Sheet as at 31st March ' 2022

Particulars	Note No.	(Amount in Rupees)	
		Figures as at the end of current reporting period 31/03/2022	Figures as at the end of the previous reporting period 31/03/2021
1	2	3	4
<b>I. Equity and Liabilities</b>			
(1) Shareholders' funds			
(a) Share capital			
(b) Reserves and surplus	1	8,00,000.00	8,00,000.00
(c) Money received against share warrants	2	(270.84)	(4,660.84)
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings			
(b) Deferred tax liabilities (Net)	3	92,34,000.00	38,59,000.00
(c) Other Long term liabilities	10		1,330.00
(d) Long-term provisions	4		
(4) Current liabilities			
(a) Short-term borrowings			
(b) Trade payables -	6		
(A) Total outstanding dues of micro enterprises and small enterprises; and	7		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises ]			
(c) Other current liabilities			
(d) Short-term provisions	8	5,92,000.00	5,92,000.00
<b>Total</b>	9	29,557.65	29,557.65
<b>II. Assets</b>		1,06,55,286.81	82,77,226.81
<b>Non-current assets</b>			
(1)(a) Property Plant & Equipment and intangible assets			
(i) Property Plant & Equipment			
(ii) Intangible assets	10	3,44,742.11	3,51,669.11
(iii) Capital work-in-progress	11		
(iv) Intangible assets under development			
(b) Non-current investments			
(c) Deferred tax assets (net)	12		
(d) Long-term loans and advances	10	3,060.00	
(e) Other non-current assets	13		
(f) Other current assets	14		
(2) Current assets			
(a) Current investments			
(b) Inventories			
(c) Trade receivables		83,08,055.66	31,11,124.61
(d) Cash and cash equivalents	15	6,21,750.00	6,21,750.00
(e) Short-term loans and advances	16	3,21,618.60	1,86,403.66
(f) Other current assets	17	7,00,000.00	7,00,000.00
(g) Other current assets	18	8,06,660.44	1,06,278.00
<b>Total</b>		1,06,55,286.81	82,77,226.81
Contingent liabilities and commitments			51,77,226.81
Summary of Significant Accounting Policies	19		
The accompanying notes form an integral part of these financial statements	20		
As per our Report of even date attached.			

For N K SINGH & ASSOCIATES  
Chartered Accountants  
Firm Regn No. 006725C

*Roshan*  
CA ROSHAN KUMAR (FCA)  
Partner  
Membership No. 420669  
Date: 30.09.2022  
Place: Jamshedpur  
UDIN: 22420669BARJIN7953

For and on Behalf of Board of Directors of  
LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED

*Pankaj Kumar Singh*  
Director  
PANKAJ KUMAR SINGH  
DIN : 06586261

*Mahesh Prasad*  
Director  
MAHESH PRASAD  
DIN : 06586293



MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

**LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED**

CIN : U45201JH2013PTC001356

PAN : AACCL6753G

AT MAIN ROAD SARAIHOLA, DHANBAD, JHARKHAND - 828127

Statement of Profit and Loss for the Year ending 31st March 2022

(Amount in Rupees)

Particulars	Note No.	Figures for the current reporting period 31/03/2022	Figures for the previous reporting period 31/03/2021
1	2	3	4
I. Revenue from operations			
II. Other income	20	-	-
III. Total Income (I + II)	21	-	-
IV. Expenses:			
Cost of materials consumed			
Purchases of Stock-in-Trade			
Changes in inventories of finished goods	22	-	-
work-in-progress and Stock-in-Trade			
Employee benefits expense			
Finance costs	23	-	-
Depreciation and amortisation expense	24	-	-
Other expenses	19	-	25,959.00
Total expenses	25	-	25,959.00
V. Profit before exceptional and extraordinary items and tax (III - IV)			
VI. Exceptional items			(25,959.00)
VII. Profit before extraordinary items and tax (V - VI)			(25,959.00)
VIII. Extraordinary items			
IX. Profit before tax (VII - VIII)			
X. Tax expense			(25,959.00)
(1) Current Tax			
(2) Deferred Tax			
(3) Assessed Tax		(4,390.00)	1,227.00
XI. Profit (Loss) for the period from continuing operations (VII-VIII)		4,390.00	(27,186.00)
XII. Profit/(loss) from discontinuing operations			
XIII. Tax expense of discontinuing operations			
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			
XV. Profit (Loss) for the period (XI + XIV)		4,390.00	(27,186.00)
Earnings per equity share			
(1) Basic	26	-	(0.03)
(2) Diluted	27	-	(0.03)

The accompanying notes form an integral part of these financial statements  
As per our Report of even date attached

For N K SINGH & ASSOCIATES  
Chartered Accountants  
Firm Regn No. 006725C

*Rohan*  
CA ROSHAN KUMAR (FCA)  
Partner  
Membership No. 420669  
Date : 30.09.2022  
Place: Jamshedpur  
UDIN : 22420669BARJIN7953

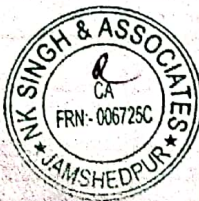
For and on Behalf of Board of Directors of  
LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED

*Pankaj K Singh*  
Director  
PANKAJ KUMAR SINGH  
DIN : 06586261

*Mahesh Prasad*  
Director  
MAHESH PRASAD  
DIN : 06586293

MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.









	8,000.00			8,000.00	
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Part (D)  
Details of Shareholders holding pattern in the Company

Equity Shares	Figures as at the end of current reporting	% of Holding	Figures as at the end of the	% of Holding
	No. of Shares held		No. of Shares held	
Promoters				
Mr. Pankaj Kumar Singh	4,000.00	50.00%	4,000.00	50.00%
Mr. Mahesh Prasad	4,000.00	50.00%	4,000.00	50.00%
	8,000.00		8,000.00	



*Pankaj K. Singh*

MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

*Mahesh Prasad*

MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

Note No. 2: Reserves and Surplus

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
<b>(a) Capital Reserves</b>		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
<b>(b) Capital Redemption Reserve</b>		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
<b>(d) Debenture Redemption Reserve</b>		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
<b>(e) Revaluation Reserve</b>		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
<b>(f) Share Options Outstanding Account</b>		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		

*Praveen K. Singh*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

*Malik Patel*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.



(g) Other Reserves (specify the nature and purpose of each reserve and the amount in respect thereof)		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		



*Harpreet Singh*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

*Hardeep Bhandal*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

(b) Surplus i.e. balance in Statement of Profit and Loss disclosing allocations and appropriations such as dividend, bonus shares and transfer to/ from reserves, etc.

Opening Balance	(1,660,84)	22,528.16
Addition during the year	4,390.00	(27,186.00)
Transfer during the year		
Closing Balance	(270.84)	(1,660.84)
<b>Total</b>	<b>(270.84)</b>	<b>(1,660.84)</b>

Note No. 3 : Long Term Borrowings

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
a) Long Term Borrowings		

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*Rameshwar Prasad*

MANAGING DIRECTOR  
RAMESHWAR PRASAD & ASSOCIATES  
CHARTERED ACCOUNTANTS  
JAIPUR

*Rameshwar Prasad*

MANAGING DIRECTOR  
RAMESHWAR PRASAD & ASSOCIATES  
CHARTERED ACCOUNTANTS  
JAIPUR

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)

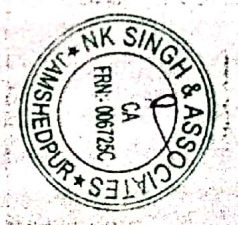
(b) Term loans			
(A) From banks			
(B) From other parties			
(c) Deferred payment liabilities			
(d) Deposits			
(e) Loans and advances from related parties			
1) From Parkaji Kumar Singh	74,15,000.00		13,40,060.00
2) From Mahesh Prasad	18,49,000.00		5,19,000.00
(f) Long term maturities of finance lease obligations			
(g) Other loans and advances (specify nature)			
<b>Total</b>	<b>92,34,000.00</b>		<b>38,59,060.00</b>

Note No. 4 : Other Long-term Liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Trade payables		
(b) Others		
<b>Total</b>		

Note No. 5 : Long-term provisions

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Provision for employee benefits		
(b) Others (specify nature)		
<b>Total</b>		



*Parker K Singh*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

*Malash Purohit*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

Note No. 6: Short Term Borrowings

Particulars	Figures at the end of current reporting period	Figures at the end of the previous reporting period
1. Short Term Borrowings		
2. Short Term Deposits		
3. Short Term Advances		
4. Short Term Loans		
5. Short Term Bonds		
6. Short Term Finance Leases		
7. Short Term Other Borrowings		
<b>Total</b>		

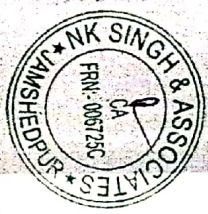
Note No. 7: Trade Payables

Particulars	Outstanding for following periods from date of payment (Current Year)			
	Last Year	12 Months	24 Months	Total
1. Trade Payables				
2. Trade Receivables				
3. Trade Advances				
4. Trade Loans				
5. Trade Finance Leases				
6. Trade Other Payables				
<b>Total</b>				

Note No. 7: Trade Payables

Particulars	Outstanding for following periods from date of payment (Previous Year)			
	Last Year	12 Months	24 Months	Total
1. Trade Payables				
2. Trade Receivables				
3. Trade Advances				
4. Trade Loans				
5. Trade Finance Leases				
6. Trade Other Payables				
<b>Total</b>				

Notes 6 and 7 are included in the financial statements of the Company for the period ended 31st March 2023. The figures are in Indian Rupees (INR) unless otherwise specified. The figures are subject to audit by the auditors of the Company. The figures are subject to change in accordance with the provisions of the Companies Act, 2013 and the Companies (Accounts) Regulations, 2014.



*Handwritten signature and text:*  
 Director  
 15/03/2023

may be payable in accordance with the provisions of the Act, is not expected to be material.

**Note No. 8 : Other current liabilities**

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Current maturities of finance lease obligation	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance	-	-
(e) Unpaid dividends	-	-
(f) Application money received for allotment of securities and due for refund and interest accrued thereon.	-	-
(g) Unpaid matured deposits and interest accrued	-	-
(h) Unpaid matured debentures and interest accrued	-	-
(i) Other payables:	5,92,000.00	5,92,000.00
1. Director Remuneration Payable	-	-
9. Other Creditor for Expenses	-	-
10. Rent Payable	-	-
11. Share Rain Fuels	-	-
12. Metro Service Station	5,92,000.00	5,92,000.00
<b>Total</b>	<b>5,92,000.00</b>	<b>5,92,000.00</b>

**Note No. 9 : Short-term provisions**



*Hardeep K. Singh*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

*Mallesh Bose*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.



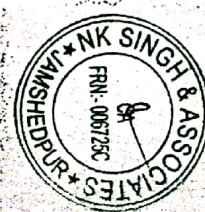
Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Provision for employee benefits		
(b) Provision for tax	11,057.65	11,057.65
(c) Audit Fees Payable	18,500.00	18,500.00
<b>Total</b>	<b>29,557.65</b>	<b>29,557.65</b>

**Note No. 10 : Property, Plant & Equipment**

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Furniture & Fixture	79,903.11	28,301.11
(b) Mixture Machine	1,87,362.00	2,28,769.00
(c) Tools & Equipments	77,477.00	94,599.00
<b>Total</b>	<b>344,742.11</b>	<b>351,669.11</b>

**Note No. 11 : Intangible assets**

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Goodwill		
(b) Brands /Trademarks		
(c) Computer software		
(d) Masterheads and publishing titles		
(e) Mining rights		



*Sanjay W. Singh*

MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

*Manish Bhasin*

MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

(d) Copyrights, and patents and other intellectual property rights, services and operating rights		
(g) Recipes, formulae, models, designs and prototypes		
(h) Licences and franchise		
(i) Others (specify nature)		
<b>Total</b>	0	

**Note No. 12 : Non-current investments**

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Investment property		
(b) Investments in Equity Instruments		
(c) Investments in preference shares		
(d) Investments in Government or trust securities		
(e) Investments in debentures or bonds		
(f) Investments in Mutual Funds		
(g) Investments in partnership firms		
(h) Other non-current investments (specify nature)		
<b>Total</b>		



*Naveen K. Singh*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

*Malash Patel*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

Note No. 13 : Long-term loans and advances

Particulars	Figures as at the end of current reporting period		Figures as at the end of the previous			
	Secured, Considered Good	Unsecured Considered Good	Doubtful	Secured, Considered Good	Unsecured Considered Good	Doubtful
(a) Capital Advances						
(b) Loans and advances to related parties						
(c) Other loans and advances (Adv. for land)						
Total						

Note No. 14 : Other non-current assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
	(i) Long-term Trade Receivables (including trade receivables on deferred credit terms)	
(ii) Security Deposits (Office Security Deposit)		
(iii) Preliminary Expenses (to the extent not writt		
Total		

Note No. 15 : Trade Receivables

Particulars	Outstanding for following periods from due date of payment (Current Year)					
	Less than 6 Months	6 months -1 Year	1-2 Year	2-3 Year	More than 3 Y	Total

*Rajendra K. Singh*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

*Manish Prasad*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.



(i) Undisputed Trade receivables --- considered good				6,21,750.00			6,21,750.00
(ii) Undisputed Trade Receivables --- considered doubtful							
(iii) Disputed Trade Receivables considered good							
(iv) Disputed Trade Receivables considered doubtful							
<b>Total</b>				6,21,750.00			6,21,750.00

Note No. 15A : Trade Receivables

Particulars	Outstanding for following periods from due date of payment (Previous Year)					Total
	Less than 6 Months	6 months - 1 Year	1-2 Year	2-3 Year	More than 3 Year	

*Darshraj K. Singh*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

*Mohit Bhandari*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.



(i) Undisputed Trade Receivables — considered good					6,21,750.00				6,21,750.00
(ii) Undisputed Trade Receivables — considered doubtful									
(iii) Disputed Trade Receivables considered good									
(iv) Disputed Trade Receivables considered doubtful									
<b>Total</b>					6,21,750.00				6,21,750.00

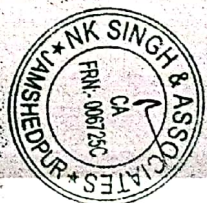
Note No. 16 : Cash and Cash Equivalents

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
-------------	---	--

*Manish Prasad*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

*Manish Prasad*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

*Manish Prasad*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.



(a) Balances with banks		
(i) Bank of Maharashtra	1,05,694.90	45,725.76
(ii) Bank of India C.A.592120110000055		
(c) Cash on hand	17,798.69	17,798.69
Total	2,48,125.01	1,22,880.61
	3,71,618.60	1,86,405.06

Note No. 17 : Short-term loans and advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Loans and advances to related parties (giving details thereof):		
(a) Secured, considered good:	-	-
(b) Unsecured, considered good:		
1) Advance for Office	4,00,000.00	4,00,000.00
2) Advance for Land of Manoj Kumar Singh	3,00,000.00	3,00,000.00
(c) Doubted:	-	-
(b) Others (specify nature):		
(a) Secured, considered good:		
1) Bappi Da	-	-
2) K. K. Sinha	-	-
3) Imprest Advance	-	-



*Jamshet Singh*  
MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

*Waleesh Prasad*  
MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

7) Interest Sales		
5) Employee EPF Recoverable	-	-
6) Sanjivanu Choudhary	-	-
(b) Unsecured, considered good:	-	-
(c) Doubtful:	-	-
<b>Total</b>	<b>7,00,000.00</b>	<b>7,00,000.00</b>

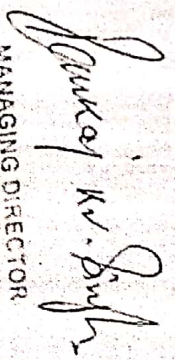

Note No. 18 : Other current assets (specify nature)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
G.S.T Input	6,40,300.44	1,06,278.00
T.D.S	5,760.00	-
<b>Total</b>	<b>6,06,060.44</b>	<b>1,06,278.00</b>

Note No. 19 : Contingent liabilities and commitments (to the extent not provided for)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(i) Contingent liabilities		



  
 Jankar K.V. Singh  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.  
  
 Mahesh Prasad  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

(a) Estimated amount of contracts remaining to be executed on capital account and not provided for:			
(b) Unsettled liability on shares and other investments partly paid:			
(c) Other commitments (specify nature):			
<b>Total</b>			



*Pankaj K. Singh*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

*Abhishek Prasad*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.



**Note No. 20 : Revenue from Operations**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Sale of products	-	-
1) Gross Receipts from Sale of Flat's	-	-
(b) Sale of services	-	-
<b>Total</b>	-	-

**Note No. 21 : Other Income**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Interest Income (in case of a company other than a finance company)		
(b) Dividend Income		
(c) Net gain/loss on sale of investments		



*N.K. Singh*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

*Manish Prasad*  
 MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

(d) Other non-operating income (net of expenses directly attributable to such income)		
(e) Bank bal.		
Total		

Note No. 22 : Change in Inventories

Particulars	Figures for the current reporting period	Figures for the previous reporting period
<b>Finished Goods</b>		
Inventory at the beginning of the year	-	-
Inventory at the end of the year	-	-
Increase or Decrease in Inventory	-	-
<b>Work-in-Progress</b>		
Inventory at the beginning of the year	33,11,124.64	5,04,441.34
Inventory at the end of the year	80,08,055.66	33,11,124.64
Increase or Decrease in Inventory	(46,96,931.02)	(28,06,683.30)
<b>Stock in Trade</b>		
Inventory at the beginning of the year	-	-
Inventory at the end of the year	-	-
Increase or Decrease in Inventory	-	-
Total Inventory at the beginning of the Year	33,11,124.64	5,04,441.34
Total Inventory at the end of the Year	80,08,055.66	33,11,124.64



*Naveen Kumar Singh*

MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

*Naveen Kumar Singh*

MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

**Note No. 23 : Employee Benefit Expenses**

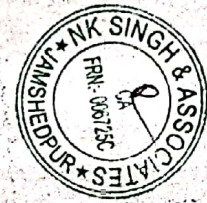
Particulars	Figures for the current reporting period	Figures for the previous reporting period
(i) salaries and wages	-	-
(ii) contribution to provident and other funds	-	-
(iii) expense on Employee Stock Option Scheme (ESOP) and Employee Stock Purchase Plan (ESPP)	-	-
(iv) staff welfare expenses	-	-
(v) Director Remuneration	-	-
<b>Total</b>	-	-

**Note No. 24 : Finance Costs**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Interest expense:		
(i) Intt on Cash Credit	-	-
(ii) Intt on Term Loan	-	-
(iii) Intt on U/L	-	-
(b) Other borrowing costs	-	-
(c) Applicable net gain/loss on foreign currency transactions and translation	-	-
<b>Total</b>	-	-

**Note No. 25 : Other Expenses**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Audit Fees	-	-
(b) Generator & Lighting	-	-
(d) Forms & fees	-	-
(e) R.O.C Filing Fees	-	-
(f) Preliminary Expenses Written off	-	-
(g) General Expenses	-	-
(h) Staff Salary	-	-
(i) Motor Car Expenses	-	-
(j) Office Rent	-	-
(k) Advertisement Expenses	-	-
(l) Professional Fees	-	-
(m) Printing & Stationery	-	-



MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

*Nehal Prasad*

MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

Note No. 25(a) : Corporate social responsibility (CSR)

Relevant CARO 2020 3(x)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(i) Amount required to be spent by the company during the year		
(ii) Amount of expenditure incurred		
(iii) Shortfall at the end of the year		
Total		

Other disclosures  
 Reason for shortfall  
 Nature of CSR activities  
 Details of related party transactions \*  
 Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.

Note No. 26 : Basic Earning per Share

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders		(27,186,00)
(ii) Weighted Average of outstanding Equity Shares		8,00,000.00
* (iii) Basic Earning per share		-0.03

*Ranjit Singh*

MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.



*Malob Prasad*

MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.



LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED  
 CIN: L43201HD2012PTC060356  
 AT MAIN ROAD SAMADHI A, DHANBAD, JHARKHAND - 226127  
 Depreciation Chart as per the provisions of the Income Tax Act 1961

Note No. 10 (a)

PARTICULARS	RATE (%)	NET BLOCK AS AT 01-01-2011 (IN R)	ADDITION DURING THE YEAR	ADJUSTMENTS	TOTAL	DEPRECIATION		TOTAL	NET WDV AS AT 31-03-2012 (IN R)
						ON ABOVE 180 DAYS	ON BELOW 180 DAYS		
Property Plant & Equipment	10%	41,117.00	68,776.00	-	1,11,893.00	11,16,110.00	-	11,16,110.00	1,04,467.00
(a) Landlords & Fixtures	10%	2,29,130.00	-	-	2,29,130.00	31,621.00	-	31,621.00	1,87,117.00
(b) Machine & Equipment	15%	92,812.00	-	-	92,812.00	14,077.00	-	14,077.00	79,735.00
<b>TOTAL</b>		<b>3,57,059.00</b>	<b>68,776.00</b>	<b>-</b>	<b>1,11,082.00</b>	<b>58,261.00</b>	<b>-</b>	<b>58,261.00</b>	<b>3,27,351.00</b>

*Pankaj K. Singh*

*Manoj Kumar*

MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.



Form No. 10 (1)

LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED  
 CIN: U45201MH2012PTC061246  
 AT MAIN ROAD SARAJIHELA, DHANBAD, JHARKHAND - 826117  
 Depreciation Chart as per the Companies Act for the year ended 31st March 2022

Nature of Assets	GROSS BLOCK		DEPRECIATION UNDER WDV METHOD				NET BLOCK			
	Block as on 01.04.2021 Rs	Addition/Reduction per to be on Date	Total upto 30.03.2022 Rs	Depreciation upto 31.03.2022 Rs	Days	Rate (%)	Amount Rs	Total upto 31.03.2022 Rs	W.D.V. as on 31.03.2022 Rs	W.D.V. as on 31.03.2022 Rs
(I) Furniture Furniture & Fixtures	59,741.00	20,00,2021	1,27,911.61	31,419.89	63	24.69%	14,613.06	43,667.95	79,801.11	24,201.11
(II) Plant & Machinery Machinery	2,38,000.00		2,38,000.00	9,211.00	265	18.09%	41,607.00	50,511.00	1,87,582.00	2,28,769.00
Leasehold & Equipments	1,01,440.00		1,01,440.00	6,841.00	385	18.09%	17,122.00	23,961.00	77,477.00	84,599.00
Sub Total / Plant & Machinery	3,39,440.00		3,39,440.00	16,072.00			58,539.06	74,601.00	2,64,879.00	3,23,368.00
Grand Total	4,99,181.00		4,99,181.00	47,511.89			73,148.20	47,511.89	3,41,669.11	3,51,669.11
Provision 1 year	1,99,171.00		1,99,171.00	21,561.89			35,989.20	47,511.89	2,94,157.11	3,25,669.11

Note No. 10 (1) Calculation of Depreciated Tax

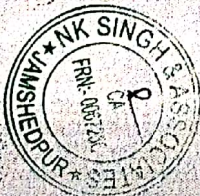
Particulars	Depreciated Tax
Depreciated Tax as per IT Act	54,201.00
Depreciated Tax as per CO Act	75,147.60
Depreciated Tax as per CO Act	12,846.60
Depreciated Tax as per CO Act	4,790.80

Balance Sheet

MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT LTD

MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT LTD

*Ranjay K. Singh*  
 Naresh Bhand



**Additional Regulatory Information**

**(i) Title deeds of Immovable Property not held in name of the Company**

Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the company
PPE						
Investment property						
PPE retired from active use and held for disposal						
Others						

(ii) Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017.

(iii) Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013.) either severally or jointly with any other person, that are:

- (a) repayable on demand or
- (b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans	Repayable on demand	Without specifying any terms or period of repayment
Promoters	92,34,000.00	100.00	-	92,34,000.00
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-
	92,34,000.00			

**(iv) Capital-Work-in Progress (CWIP)**

(a) For Capital-work-in progress, following ageing schedule shall be given:

CWIP ageing schedule	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
CWIP					
Projects in progress					
Projects temporarily suspended					

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given

CWIP	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1					
Project 2					

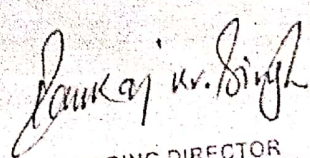
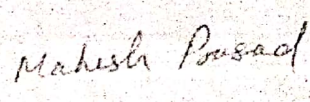
**(v) Intangible assets under development:**

(a) For Intangible assets under development, following ageing schedule shall be given:

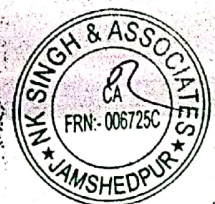
Intangible assets under development ageing schedule	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
CWIP					
Projects in progress					
Projects temporarily suspended					

LOCUS BUILDERS & DEVELOPERS PVT. LTD.

LOCUS BUILDERS & DEVELOPERS PVT. LTD.


  
**MANAGING DIRECTOR**  
 LOCUS BUILDERS & DEVELOPERS PVT. LTD.

**MANAGING DIRECTOR**  
 LOCUS BUILDERS & DEVELOPERS PVT. LTD.





7	Trade Payables	6	Trade Receivables	5	Inventories	4	Securities	3	Debt Service	2	Debt Equity	1	Current Ratio	Ratio Analy	LOCUS BUIL
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Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following Intangible development completion schedule shall be given

Project 1	Project 2	To be Completed in				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	

(vi) Details of Benami Property held: NIL  
 (a) Details of such property, including year of acquisition,  
 (b) Amount thereof,  
 (c) Details of Beneficiaries,  
 (d) If property is in the books, then reference to the item in the Balance Sheet,  
 (e) If property is not in the books, then the fact shall be stated with reasons,  
 (f) Where there are proceedings against the company under this law as an abettor of the transaction or  
 (g) Nature of proceedings, status of same and company's view on same.

(vii) Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-  
 (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts : NA  
 (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.

(viii) Willful Defaulter NA  
 Where a company is a declared willful defaulter by any bank or financial institution or other lender,  
 (a) Date of declaration as willful defaulter,  
 (b) Details of defaults (amount and nature of defaults),

(ix) Relationship with Struck off Companies: NA

Name of struck off Company	Nature of transactions with struck off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities		
	Receivables		
	Payables		
	Shares held by struck off company		
	Other outstanding balances (to be		

(x) Registration of charges or satisfaction with Registrar of Companies  
 Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed : NA

(xi) Compliance with number of layers of companies  
 Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship extent of holding of company in such downstream companies shall be disclosed



*Jankajiv Singh*      *Manish Prasad*

MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

MANAGING DIRECTOR  
 LOCUS BUILDERS &  
 DEVELOPERS PVT. LTD.

LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED

Relevant Period: 01/04/2018 - 31/03/2019

Ratio Analysis	Numerator	Rs in lakhs		31/03/2018	31/03/2017
		2018-19	2017-18		
1 Current Ratio	Current Assets Inventories Sundry Debtors Cash and Bank balances Receivables/Advances Loans and Advances Disposable Investments Any other current assets	80,08,056	62,15,576.55	15.61	7.75
		6,21,750	6,21,957.65		
2 Debt Equity Ratio	Total Liabilities Total Outside Liabilities	92,34,000	8,00,000.00	11.54	4.82
3 Debt Service Coverage Ratio (For Ind AS Companies Profit before OCI)	Net Operating Income Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of fixed assets, etc.	4,390	4,00,000.00	0.01	(0.07)
4 Return on Equity Ratio	Profit for the period Net Profit after taxes - preference dividend (if any)	4,390	4,00,000.00	0.01	(0.07)
5 Inventory Turnover Ratio	Cost of Goods sold (Opening Stock + Purchases) - Closing Stock	46,96,931	56,59,590.15		
6 Trade Receivables Turnover Ratio	Net Credit Sales Credit Sales	6,21,750	6,21,750.00		
7 Trade Payables Turnover Ratio	Total Purchases				

*Manoj K. Singh*  
MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

*Manoj K. Singh*  
MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.



	Annual Net Credit Purchases	(Beginning Trade Payables + Ending Trade Payables) / 2		
8 Net Capital Turnover Ratio	Net Sales Total Sales - Sales Return	Average Working Capital Current Assets - Current Liabilities	90,79,866.61	6.23
9 Net Profit Ratio	Net Profit Profit After Tax	Net Sales	-	0.01
10 Return on Capital employed	EBIT Profit before Interest and Taxes	Capital Employed = Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	1,00,33,729.16	(0.01)
11 Return on Investment	Return/Profit/Earnings	Investment = *	-	-



*Jankaj K Singh*

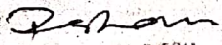
MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

*Rakesh Prasad*

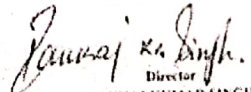

MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED		
CIN : U45201JH2013PTC001356		
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022 (In Rupees)		
Particulars	For the Year ended March 31, 2022	For the year ended March 31, 2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		(25,959.09)
Net profit before tax and extraordinary items		25,959.09
Adjustments for:	75,147.00	
Depreciation and amortisation expense		
(Profit) / Loss on redemption of investments		
Interest and other income on investments		
Interest expenses		
Appropriation of profits		
Operating profit / (loss) before working capital changes	75,147.00	
Changes in working capital:		
Increase / (Decrease) in trade payable		
Increase / (Decrease) in short term borrowing		
Increase / (Decrease) in provisions		(5,20,000.00)
Increase / (Decrease) in other current liabilities		
(Increase) / Decrease in short term loan and advances		
(Increase) / Decrease in trade receivables	(4,99,782.44)	(22,50,470.48)
(Increase) / Decrease in other Current Assets	(46,96,931.62)	(27,70,470.48)
(Increase) / Decrease in inventories	(51,21,566.46)	(27,70,470.48)
<b>CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>		
Less: Taxes paid	(51,21,566.46)	(27,70,470.48)
<b>NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>		
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>	168,220.00	(3,39,440.00)
Purchase of tangible / intangible assets		14,00,000.00
(Increase) / Decrease in long term loan and advances		
(Increase) / Decrease in non current investments		
(Profit) / Loss on redemption of investments		
Dividend/ bank interest received		
<b>NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES</b>	(68,220.00)	10,60,560.00
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest expenses	53,75,600.00	18,40,000.00
Funds borrowed	53,75,600.00	18,40,000.00
<b>NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES</b>	1,07,51,200.00	1,30,089.52
<b>NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	1,86,465.04	56,215.54
Cash and Cash equivalents at beginning period (Refer Note 16)	3,71,618.60	1,36,405.06
<b>Cash and Cash equivalents at end of period (Refer Note 16)</b>		
<b>D. Cash and Cash equivalents comprise of</b>	2,48,125.01	1,22,880.61
Cash on hand		
<b>Balances with banks</b>	1,23,493.59	63,524.45
In current accounts	3,71,618.60	1,36,405.06
<b>Total</b>		

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

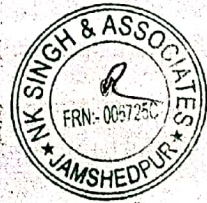
For NK SINGH & ASSOCIATES  
Chartered Accountants  
Firm Regn No. 006725C  
  
CA ROHAN KUMAR (TCA)  
Partner  
Membership No. 420669  
Date : 30.09.2022  
Place: Jamshedpur  
UDIN : 22420669BARJIN7953

For and on Behalf of Board of Directors of  
LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED

   
Director Director  
FANKAJ KUMAR SINGH MAHESH PRASAD  
DIN : 06586261 DIN : 06586293

MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.



LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED  
DIRECTOR'S REPORT (Ninth Annual Report)

TO  
THE SHAREHOLDERS  
LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED

Gentlemen,

Your Directors have pleasure in presenting the Ninth Annual Report and the Audited Statements of the Company for the year ended 31st March, 2022.

1. **Financial Results:**

Particulars	For the Financial Year Ended	
	31st March 2022	31st March 2021
	Rs.	Rs.
Gross Turnover (Including Other Income but Excluding Indirect Tax)	-	-
Profit Before Taxation	-	(25,959.00)
Provision for Taxation including Deferred & Assessed Tax	4,390.00	(1,227.00)
Net Profit Retained	4,390.00	(27,186.00)

2. **Auditor's Report**

The Auditor's Report read together with relevant notes thereon are self explanatory and hence, do not call for any further comments under section 134 of the Companies Act, 2013.

3. **Secretarial Audit:**

Pursuant to provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, the company is not liable for Secretarial Audit Report.

4. **General Review:**

There is no material change and commitment affecting the financial position of the financial year of the Company which have occurred between the end of the financial year of the Company to which the Balance Sheet relates and the date of the report.

5. **Director's Responsibility Statement:**

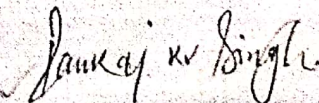
In terms of Section 134(5) of the Companies Act, 2013, the Directors would like to state that:

- In the preparation of the Annual Accounts, the applicable Accounting Standards have been followed by the Company;
- The directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2022 and of the profit of the Company for the financial year ended on that date;
- The directors have taken proper and sufficient care about the maintenance of adequate accounting records in accordance with the provisions of the Companies

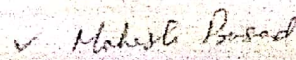
Page 1 of 3

Regd. Office:

AT MAIN ROAD SARAIHELIA, DHANBAD, JHARKHAND - 828127



MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.



MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED  
DIRECTOR'S REPORT (Ninth Annual Report)

Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

- iv) The directors have prepared the annual accounts on a going concern basis.
- v) The directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively;
- vi) The directors have devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.
- vii) The annual accounts have been audited by the Company's Auditors M/s. N K SINGH & ASSOCIATES, Chartered Accountants, and their report is appended thereto.

**6. Related Party Transactions:**

All related party transactions that were entered into during the Financial Year were on arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the company with promoters, Key managerial personnel and or other designated persons (except of Loan Taken from promoters of Rs.92,34,000.00) , which may have potential conflict with interest of the company at large.

**7. Subsidiary / Joint Venture and Associate Company:**

The Company does not have any subsidiary/ Joint Venture / Associate Company.

**8. Auditors:**

The Company is not covered under class of Companies under Rule 5 of Companies (Audit and Auditors) Rule 2014 for compulsory rotation of auditors after the expiry of 10 Consecutive Years.

The Company has received a requisite certificate pursuant to Sec. Rule 4 of the Companies (Audit and Auditors) Rule 2014 from M/s. N K SINGH & ASSOCIATES (CHARTERED ACCOUNTANTS), the Auditors of Your Company regarding their eligibility for appointment as Auditors.

M/s. N K SINGH & ASSOCIATES, Chartered Accountants, who are the statutory auditors of the Company, Hold office up to the conclusion of the forthcoming Annual General Meeting (AGM) and are eligible for appointment.

**9. Conservation of Energy, Technology absorption, Foreign Exchange, Earnings & Outgo.**

The Company is totally dependent on supply of power on JSEB. No measure energy conservation program was carried during the reporting period. There was no foreign Exchange Earning & Outgo.

**10. Export Business & Foreign Exchange Earning and Outgo:**

The Company has no export business and Foreign Exchange Earning and Outgo during the reporting period.

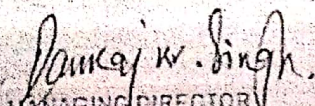
**11. Directors and Key Managerial Personnel:**

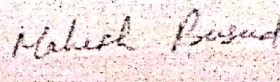
There is no change in Directors and Key Managerial personnel of the Company.

Page 2 of 3

Regd. Office:

AT MAIN ROAD SARAI DHELA, DHANBAD, JHARKHAND - 828127

  
MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

  
MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED  
DIRECTOR'S REPORT (Ninth Annual Report)

12. **Details of Policy Developed and Implemented by the Company on its Corporate Social Responsibility initiatives:**

The Provisions of Corporate Social Responsibility is not applicable on the company.

13. **Changes in Share Capital:**

The Company has not issued any share capital during this Financial Year.

14. **Particulars of Employees:**

The requirement of Section 197 read with Rule 5 of the Companies (appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable on the Company.

15. **Particulars of Contracts or Arrangements with Related Parties:**

Since all of the related party transactions were entered into by the company in ordinary course of business and were on arm's length basis, hence FORM AOC-2 is not applicable on company.

16. **Disclosure under the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal Act, 2013.**

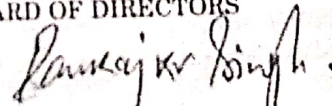
The Company has in place a policy for Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal Act, 2013. Internal Complain Committee has been set up to redress complaints received regarding sexual harassment. All employees (Permanent, contractual, temporary, trainees) are covered under this policy. The company did not receive any such complain during the current Financial Year.

17. **Appreciation:**

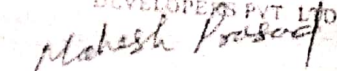
We wish to acknowledge the understanding & support and the services of the sincere associates of the Company, which have largely contributed to the efficient operations & management of the Company. Your directors also wish to place on record the valuable co-operation & support from the Bankers, Financial Institutions and Government Officials.

Dhanbad : 30th September 2022

For and on behalf of the  
BOARD OF DIRECTORS



PANKAJ KUMAR SINGH  
MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.



MAHESH PRASAD

MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

Page 3 of 3

Regd. Office:

AT MAIN ROAD SARAIIDHELA, DHANBAD, JHARKHAND - 828127

LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED  
(CIN: U45201JH2013PTC001356)

Note 20:

Accounting Policies and Notes forming part of accounts for the year ended March 31, 2022

1 Significant Accounting Policies:

1.1 Basis of Accounting:

These financial statements have been prepared under historical cost convention from books of accounts maintained on an accrual basis (unless otherwise stated hereinafter) and is in conformity with accounting principles generally accepted in India and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India, referred to in Sec 129 & 133 of the Companies Act, 2013, of India. The accounting policies applied by the company are consistent with those used in previous year.

1.2 Fixed Assets:

Fixed Assets are stated at their original cost, which includes expenditure incurred in the acquisition of Assets/ construction of Assets, Pre-operative expenses till the commencements of operation and Interest up to the date of commencement of commercial production.

1.3 Depreciation:

Depreciation has been provided on WDV method, based on life assigned to each asset in accordance with Schedule II of the Companies Act, 2013.

1.4 Inventories:

Finished goods & Work-in-Process have been valued at weighted cost or net realizable value whichever is lower; Materials at site are valued at weighted average cost. In the case of material at site, cost represents purchase price and other costs incurred for bringing inventories unto their present location and condition. In the case of finished goods cost represents cost of material and components plus the cost of conversion such as direct labour, direct expenses and administrative overheads which are specifically attributable to the unit of production.

1.5 Purchases: Applicable

1.6 Employees Retirement Benefits:

1.7.1: Defined Contribution Plans: The Company has not Defined Contribution Plan post employment benefit in the form of provident fund for eligible employees, which is administered by Regional Provident Fund Commissioner; Provident fund is classified as Defined Contribution Plan as the Company has no further obligation beyond making the contributions. The Company's contributions to defined Contribution Plans are charged to the Profit and Loss Account as and when incurred.

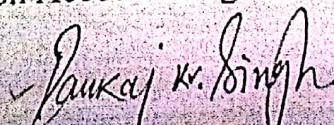
1.7.2: Defined Benefit Plan: The Company has not Defined Benefit Plan for post employment benefit in the form of Gratuity for eligible employees, which is being accounted on Cash basis.

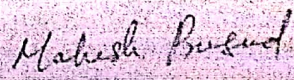
1.7.3: The Company does not have policy of leave encashment and hence there is no liability on this account. The Company recognises the same on Cash basis

1.7 Revenue Recognition:

Sales are exclusive of GST and net of returns, claims, and discount etc. The Company recognises sale of goods when the significant risks and rewards of ownership are transferred to the buyer, which is usually when the goods are loaded in party's vehicle and are ready for

Notes on Accounts Page 1 of 3

  
MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

  
MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.





LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED  
(CIN: U45201JH2013PTC001356)

Note 20:

Accounting Policies and Notes forming part of accounts for the year ended March 31, 2022  
dispatch after removal of goods from the factory.

1.8 GST: Applicable

1.9 Taxation:

Provision is made for income tax liability estimated to arise on the results for the year at the current rate of Tax in accordance with Income Tax Act, 1961.

In accordance with the Accounting standard 22, Accounting for Taxes on Income, issued by the Institute of Chartered Accountants of India, deferred Tax resulting from timing differences between Book Profit and Tax profit is accounted for, at the current rate of Tax, to the extent the timing differences are expected to crystallize.

Deferred Tax arising on account of depreciation is recognised only to the extent there is a reasonable certainty of realisation.

1.10 Provisions:

A provision is recognized when an enterprise has a present obligation as a result of a 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. Provisions, other than employee's benefits, are not discounted to their present value and are determined based on management estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current management estimates.

1.11 Expenditure:

Expenses are net of taxes recoverable, where applicable.

1.14 Impairment of Assets: Not Applicable

2 Notes on Accounts forming part of accounts:

2.1 Estimated amount of contracts remaining to be executed on capital accounts and not provided for: Current Year (Nil), Previous Year: (Nil).

2.2 Remuneration to Directors: Current Year: 5,92,000.00 Previous Year: 5,20,000.00.

2.3 In the opinion of the Board of Directors:

a) The Current Assets, Loans and Advances are approximately of the value stated if realised in the ordinary course of business.

b) The provision for all known liabilities is adequate and not in excess of amount reasonably necessary.

c) Board considers bad debts of all recoverable amount which is unable to recover.

2.4 The Company has not received complete intimation from all the vendors regarding their status as small-scale industrial undertaking. However, where the company has received the information regarding the status of the vendors there are no amounts outstanding for more than Rs.100,000 for more than 45 days or the specified date of payments as agreed by the buyers, whichever is higher.

Notes on Accounts Page 2 of 3

*Anuraj K. Singh*  
MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.

*Manish Prasad*  
MANAGING DIRECTOR  
LOCUS BUILDERS &  
DEVELOPERS PVT. LTD.



LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED  
(CIN: U45201JH2013PTC001356)

Note 20:

Accounting Policies and Notes forming part of accounts for the year ended March 31, 2022

2.5 Related Party Disclosures:

S.No.	Name	Designation	Particulars	Amount (Rs. Lakhs)
a)	PANKAJ SINGH KUMAR	Director	Loan given to Company	74.15
b)	MAHESH PRASAD	Director	Loan given to Company Loan given	18.19

2.6 Segment Reporting: The Company at present is engaged in the business of Construction of Building. Hence, primary and secondary reporting disclosures for business/ geographical segment as envisaged in AS-17 are not applicable to the company.

2.7 Secured Loans:NA

As per our Report of even date Annexed

<p>For N K SINGH &amp; ASSOCIATES Chartered Accountants FRN: 006725C</p> <p><i>Roshan</i></p> <p>Partner: CA ROSHAN KUMAR (FCA) ICAI Membership No. 420669 UDIN:22420669BARJIN7953 Place: Jamshedpur</p>	<p><i>Pankaj K. Singh</i></p> <p>Director MANAGING DIRECTOR LOCUS BUILDERS &amp; DEVELOPERS PVT. LTD.</p> <p><i>Maresh Prasad</i></p> <p>Director MANAGING DIRECTOR LOCUS BUILDERS &amp; DEVELOPERS PVT. LTD.</p> <p>Dated: 30<sup>th</sup> September 2022</p>
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Notes on Accounts Page 3 of 3