

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
2022-23

|                                       |   |                                      |                 |   |
|---------------------------------------|---|--------------------------------------|-----------------|---|
| PAN                                   | AAICM8751H  |                                      |                 |   |
| Name                                  | MAHARATNAM DEVELOPERS PRIVATE LIMITED   |                                      |                 |   |
| Address                               | SHIVANGI HEIGHTS , FOUR LANE ,TELIDIH TAND,CHAS , NEAR GALAXY PUBLIC SCHOOL NH-23 , BOKARO , 35-<br>Jharkhand , 91-India , 827013 |                                      |                 |   |
| Status                                | Private Company   | Form Number                          | ITR-6           |   |
| Filed u/s                             | 139(1) Return filed on or before due date   | e-Filing Acknowledgement Number      | 745401821221022 |   |
| Taxable Income and Tax details        | Current Year business loss, if any  | 1                                    | 0               |   |
|                                       | Total Income  |                                      | 20,04,410       |   |
|                                       | Book Profit under MAT, where applicable   | 2                                    | 20,12,251       |   |
|                                       | Adjusted Total Income under AMT, where applicable   | 3                                    | 0               |   |
|                                       | Net tax payable   | 4                                    | 5,21,147        |   |
|                                       | Interest and Fee Payable  | 5                                    | 8,982           |   |
|                                       | Total tax, interest and Fee payable   | 6                                    | 5,30,129        |   |
|                                       | Taxes Paid  | 7                                    | 5,53,006        |   |
|                                       | (+)Tax Payable /(-)Refundable (6-7)   | 8                                    | (-) 22,880      |   |
|                                       | Accreted Income & Tax Detail  | Accreted Income as per section 115TD | 9               | 0 |
|                                       |   | Additional Tax payable u/s 115TD     | 10              | 0 |
|                                       |   | Interest payable u/s 115TE           | 11              | 0 |
|                                       |   | Additional Tax and interest payable  | 12              | 0 |
|                                       |   | Tax and interest paid                | 13              | 0 |
| (+)Tax Payable /(-)Refundable (12-13) |   | 14                                   | 0               |   |

This return has been digitally signed by KUMAR NITIN in the capacity of Director having PAN ALJPN0423G from IP address 202.78.235.56 on 22-Oct-2022

DSC Sl. No. & Issuer 4820217 & 20538526CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

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Barcode/QR Code



AAICM8751H06745401821221022F7B2A5A909AF65771421FB5793C9A56CAA90BD18

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

|                            |   |                      |                 |
|----------------------------|---|----------------------|-----------------|
| Name of Assessee           | MAHARATNAM DEVELOPERS PRIVATE LIMITED   |                      |                 |
| Address                    | .,SHIVANGI HEIGHTS,FOUR LANE TELIDIH TAND,BOKARO STEEL CITY,CHAS,CHAS,Bokaro,JHARKHAND,827013 |                      |                 |
| E-Mail                     | maharatnamdeveloperspvtltd@gmail.com  |                      |                 |
| Status                     | Company(Domestic)   | Assessment Year      | 2022-2023       |
| Ward                       |   | Year Ended           | 31.3.2022       |
| PAN                        | AAICM8751H  | Incorporation Date   | 26/08/2013      |
| Residential Status         | Resident  |                      |                 |
| Nature of Business         | CONSTRUCTION-Other construction activity n.e.c.(06010)  |                      |                 |
| A.O. Code                  | ---   |                      |                 |
| GSTIN No.                  | 20AAICM8751H1ZG   |                      |                 |
| Filing Status              | Original  |                      |                 |
| Return Filed On            | 22/10/2022  | Acknowledgement No.: | 745401821221022 |
| Last Year Return Filed On  | 27/01/2022  | Acknowledgement No.: | 983925870270122 |
| Last Year Return Filed u/s | Normal  |                      |                 |
| Bank Name                  | CENTRAL BANK OF INDIA, CHAS BRANCH, A/C NO:3729004712 ,Type: Current ,IFSC: CBIN0281433       |                      |                 |
| Tele:                      | Mob:8521715135  |                      |                 |

**Computation of Total Income [As per Normal Provisions]**

**Caution**

1. 26AS not imported

**Income from Business or Profession (Chapter IV D) 2004407**

|                                   |                |
|-----------------------------------|----------------|
| Profit as per Profit and Loss a/c | 2012251        |
| <u>Add:</u>                       |                |
| Depreciation Debited in P&L A/c   | 3647           |
| Total                             | <u>2015898</u> |
| <u>Less:</u>                      |                |
| Depreciation as per Chart u/s 32  | <u>11491</u>   |
|                                   | <u>11491</u>   |
|                                   | <u>2004407</u> |

**Gross Total Income 2004407**

**Total Income 2004407**  
 Round off u/s 288 A 2004410

**Calculation for Mat 2012251**

|  |               |
|--|---------------|
| Profit as per part II and III of Schedule VI | 1489067       |
| <u>Add:</u>                                  |               |
| Income Tax paid or payable or its provision  | <u>523184</u> |
| Total  | 2012251       |

Tax calculated @ 15.0% on Book Profit is Rs. 301838

Tax Due @ 25% (Turnover for Fin. Year 2019-20 is less than 400 Crore) 501103

Health & Education Cess (HEC) @ 4.00% 20044  
521147

|                                 |        |
|---------------------------------|--------|
| T.D.S./T.C.S                    | 3006   |
|                                 | 518141 |
| Advance Tax                     | 550000 |
|                                 | -31859 |
| Interest u/s 234 A/B/C          | 8982   |
|                                 | -22877 |
| Refundable (Round off u/s 288B) | 22880  |

|  |              |                            |              |
|--|--------------|----------------------------|--------------|
| <b>Interest Charged</b>  | <b>(Rs.)</b> | <b>T.D.S./ T.C.S. From</b> | <b>(Rs.)</b> |
| u/s 234C   | 8982         | T.C.S.                     | 3006         |
| Due date extended to 07/11/2022 Circular No. 20/2022 in F.No:225/49/2021/ITA-II Dt 26-Oct-2022 |              |                            |              |

**Comparison of Income if Company Opts for Section 115BAA (Tax @22%)**

|  |                |
|--|----------------|
| 1.Total income as per Normal provisions                            | 2004407        |
| 2. Adjustments according to section 115BAA/115BAB                  |                |
| (i) Deduction under Ch VIA & Section 10AA as per Normal Provisions | 0              |
| <b>Gross Total Income as per Normal provisions</b>                 | <b>2004407</b> |
| (ii) Disallowed Deductions under section 115BAA / 115BAB           |                |
| No Deduction exists  |                |
| (iii) Disallowed Brought Forward Loss related to Above Deductions  |                |
| NA   | 0              |
| <b>3. Gross Total Income (1+2)</b>                                 | <b>2004407</b> |
| Deduction under Chapter VIA under heading C other than 80JJAA      | 0              |
| <b>Total Income after Adjustments under section 115BAA/115BAB</b>  | <b>2004407</b> |

**Prepaid taxes (Advance tax and Self assessment tax)**

| Sr.No.       | BSR Code | Date       | Challan No | Bank Name & Branch    | Amount        |
|--------------|----------|------------|------------|-----------------------|---------------|
| 1            | 6910333  | 14/06/2021 | 2209       | IDBI BANK LTD. Bokaro | 50000         |
| 2            | 6910333  | 15/09/2021 | 3115       | IDBI BANK LTD. Bokaro | 50000         |
| 3            | 6910333  | 15/12/2021 | 2775       | IDBI BANK LTD. Bokaro | 150000        |
| 4            | 6910333  | 14/03/2022 | 3289       | IDBI BANK LTD. Bokaro | 300000        |
| <b>Total</b> |          |            |            |                       | <b>550000</b> |

**Details of Depreciation**

| Particulars  | Rate | Opening  | More Than 180 Days | Less Than 180 Days | Total         | Sales    | Sales Less Than 180 days | Balance       | Depreciation (Short Gain) | WDV Closing   |
|--------------|------|----------|--------------------|--------------------|---------------|----------|--------------------------|---------------|---------------------------|---------------|
| plant        | 15%  | 0        | 0                  | 153219             | 153219        | 0        | 0                        | 153219        | 11491                     | 141728        |
| <b>Total</b> |      | <b>0</b> | <b>0</b>           | <b>153219</b>      | <b>153219</b> | <b>0</b> | <b>0</b>                 | <b>153219</b> | <b>11491</b>              | <b>141728</b> |

**Bank Account Detail**

| S. No. | Bank                  | Address     | Account No | MICR NO | IFSC Code   | Type             |
|--------|-----------------------|-------------|------------|---------|-------------|------------------|
| 1      | CENTRAL BANK OF INDIA | CHAS BRANCH | 3729004712 |         | CBIN0281433 | Current(Primary) |

**GST Turnover Detail**

NAME OF ASSESSEE : MAHARATNAM DEVELOPERS PRIVATE LIMITED  
AAICM8751H Code :033

A.Y. 2022-2023 PAN :

| S.NO. | GSTIN           | Turnover        |
|-------|-----------------|-----------------|
| 1     | 20AAICM8751H1ZG | 27922903        |
|       | <b>TOTAL</b>    | <b>27922903</b> |

**Head wise Summary on Income and TDS thereon**

| Head         | Section | Amount Paid/Credited As per 26AS | As per Computation | Location of Income for Comparison | TDS |
|--------------|---------|----------------------------------|--------------------|-----------------------------------|-----|
| <b>Total</b> |         |                                  |                    |                                   |     |

**Details of T.C.S.**

| S.No | Name of the Collector | Tax Deduction and Tax Collection Account Number of the Collector | Total tax collected | Amount out of (4) claimed during the year |
|------|-----------------------|--|---------------------|---|
| 1    | ANISH JAIN            | RCHA03879B   | 3006                | 3006                                      |
|      | <b>TOTAL</b>          |  | <b>3006</b>         | <b>3006</b>                               |

Signature  
(KUMAR NITIN)  
For MAHARATNAM DEVELOPERS  
PRIVATE LIMITED  
Date-24.11.2022

CompuTax : 033 [MAHARATNAM DEVELOPERS PRIVATE LIMITED]

### *Independent Auditor's Report*

To the Members of  
**MAHARATNAM DEVELOPERS PRIVATE LIMITED**

#### **Report on the financial Statements**

We have audited the accompanying financial statements of **MAHARATNAM DEVELOPERS PRIVATE LIMITED, CHAS BOKARO** ("the Company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss then ended, and a summary of significant accounting policies and other explanatory information.

#### **Management's Responsibility for the Financial Statements**

The Company's Management is responsible for the matter stated in Section 134(5) of the Companies Act, 2013 ("The Act") with respect to preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the Accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, 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 the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgment 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.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **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<sup>st</sup> March, 2022 and its profit or loss for the year ended on that date.

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

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books
  - c) The Balance Sheet and Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid financial statements comply with Accounting Standards specified under the Act Section 133 of the Act, read with Rule 7 of the Companies (Accounts) rules, 2014.
  - e) On the basis of written representations received from the directors as on March 31, 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of Section 164(2) of the Act; and
  - f) 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 and to the best of our information and according to the explanations given to us:

**V. K. Jindal & Co.**  
Chartered Accountants

RANCHI - VARANASI - HAZARIBAGH - DELHI - AHMEDABAD

Shri Gopal Complex (IIIrd floor)  
Court Road, Ranchi-834001  
Ph : 0651 2203307  
Mobile No 07004432077  
E-mail : vkjindalandco@gmail.com

- (i) The Company does not have any pending litigations which would impact its financial position.
- (ii) The Company did not have any long term contracts including derivatives contracts for which there were any material foreseeable losses.
- (iii) There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund

Place: Court Road, Ranchi  
Dated:05/09/2022



For V. K. Jindal & Co.  
Chartered Accountants

A handwritten signature in black ink, appearing to be "Arvind Agarwal".

(Arvind Agarwal)  
Partner  
M.No 078283  
FRN 001468C

**MAHARATNAM DEVELOPERS PRIVATE LIMITED, BOKARO**

**BALANCE SHEET AS AT 31ST MARCH, 2022**

|  | Note No. | Rs in (Hundreds)           |                            |
|--|----------|----------------------------|----------------------------|
|  |          | As At<br>31-03-2022<br>(₹) | As At<br>31-03-2021<br>(₹) |
| <b>I EQUITY AND LIABILITIES</b>                  |          |                            |                            |
| (1) Shareholder's Funds                          |          |                            | 1000.00                    |
| Share Capital                                    | 2        | 25008.16                   | 11186.78                   |
| Reserves and Surplus                             | 3        | 26938.16                   | 12186.78                   |
| (2) Share Application Money<br>Pending Allotment |          | 0.00                       | 0.00                       |
| (3) Non - Current Liabilities                    |          |                            | 74850.81                   |
| Long - Term Borrowings                           | 4        | 101272.63                  | 0.00                       |
| Deferred Tax Liabilities (Net)                   |          | 21.00                      | 74850.81                   |
|  |          | 101293.63                  |                            |
| (4) Current Liabilities                          |          |                            | 0.00                       |
| Short - Term Borrowing                           | 5        | 0.00                       | 4603.37                    |
| Trade Payables                                   | 6        | 11272.67                   | 2896.55                    |
| Other Current Liabilities                        | 7        | 2819.55                    | 1995.13                    |
| Short Term Provisions                            |          | 5210.00                    | 96532.64                   |
| <b>TOTAL</b>                                     |          | <b>147584.66</b>           | <b>96532.64</b>            |
| <b>II ASSETS</b>                                 |          |                            |                            |
| (1) Non - Current Assets                         |          |                            | 0.00                       |
| Property, Plant & Equipment                      | 8        | 1496.20                    | 0.00                       |
| Deferred Tax Assets (Net)                        | 9        | 0.00                       | 0.00                       |
| Long Term Loan and Advance                       |          | 0.00                       | 0.00                       |
| Non-Current Investments                          |          |                            |                            |
| (2) Current Assets                               |          |                            | 7105.25                    |
| Inventories                                      | 10       | 15032.60                   | 9064.49                    |
| Trade Receivable                                 | 11       | 9064.49                    | 13422.49                   |
| Cash and Cash Equivalents                        | 12       | 17145.59                   | 64062.08                   |
| Short - Term Loans and Advances                  | 13       | 97034.48                   | 0.00                       |
| Current Investments                              |          | 0.00                       | 2878.33                    |
| Other Current Assets                             | 14       | 7810.66                    | 96532.64                   |
| <b>TOTAL</b>                                     |          | <b>147584.66</b>           | <b>96532.64</b>            |

1  
Significant Accounting Policies  
Notes on Financial Statement

For and on behalf of the Board  
For Maharatnam Developers Pvt. Ltd. For Maharatnam Developers Pvt. Ltd.

*BINOD SINGH*

Director

BINOD SINGH  
Director

*Kumar Nitin*

Director

KUMAR NITIN  
Director

In terms of our attached report of even date attache  
For V. K. JINDAL & CO.  
Chartered Accountants



*(Signature)*  
(ARVIND AGARWAL)  
Partner

M. No. 076283

Place: Court Road, Ranchi  
Dated: 05-09-2022  
UDIN: 22076283BAUQMB1227



**MAHARATNAM DEVELOPERS PRIVATE LIMITED, BOKARO**  
**PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022**

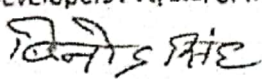
|   | Note No. | Rs in (Hundreds)                  |                                   |
|---|----------|-----------------------------------|-----------------------------------|
|   |          | For the Year Ended 31-03-2022 ( ) | For the Year Ended 31-03-2021 ( ) |
| <b>INCOMES</b>  |          |                                   |                                   |
| Revenue From Operations(Including excise Duty)            |          | 279229.03                         | 171778.93                         |
| Less : Excise Duty  | 15       | 0.00                              | 0.00                              |
| Other Income  | 16       | 0.00                              | 5.20                              |
| Changes in Inventories(Only Finished Goods)               |          | 0.00                              | 0.00                              |
| <b>Total Revenue</b>                                      |          | <b>279229.03</b>                  | <b>171784.13</b>                  |
| <b>EXPENSES</b>   |          |                                   |                                   |
| Cost of Materials consumed                                | 17       | 181748.72                         | 85391.36                          |
| Cost of Consumables                                       |          | 0.00                              | 0.00                              |
| Changes in Inventories                                    | 18       | -7927.35                          | 28412.05                          |
| Employee Benefits Expenses                                |          | 18562.07                          | 1811.00                           |
| Depreciation and amortization expenses                    |          | 36.00                             | 0.00                              |
| Finance Costs   | 19       | 6277.84                           | 3553.45                           |
| Manufacturing and Other Expenses                          | 20       | 60408.78                          | 42042.56                          |
| <b>Total Expenses</b>                                     |          | <b>259106.66</b>                  | <b>164110.52</b>                  |
| Profit before exceptional and extraordinary items and tax |          | 20122.97                          | 7673.61                           |
| Exceptional items   |          | 0.00                              | 0.00                              |
| Profit before extraordinary items and tax                 |          | 20122.97                          | 7673.61                           |
| Extraordinary items                                       |          | 0.00                              | 0.00                              |
| Profit before tax   |          | 20122.97                          | 7673.61                           |
| <b>Tax Expenses</b>                                       |          |                                   |                                   |
| Current Tax   |          | 5210.00                           | 1995.13                           |
| Deffered Tax  |          | 21.00                             | 0.00                              |
| Adjustment  |          | 0.00                              | 0.00                              |
| Mat Credit Entitlement                                    |          | 0.00                              | 0.00                              |
| Profit/Loss for the period from continuing operatio       |          | 14891.97                          | 1995.13                           |
| Profit/Loss for the period                                |          | 14891.97                          | 5678.48                           |
| Earnings per equity share                                 |          |                                   |                                   |
| (1) Basic in ( )  |          | 148.92                            | 56.78                             |
| (2) Diluted in ( )  |          | N.A.                              | N.A.                              |

Significant Accounting Policies  
Notes on Financial Statement

1

For and on behalf of the Board

For Maharatnam Developers Pvt, Ltd; or Maharatnam Developers Pvt, Ltd.

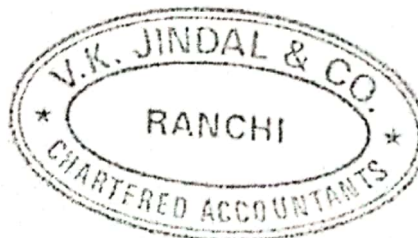
  
Director

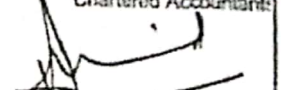
BINOD SINGH  
Director

  
Director

KUMAR NITIN  
Director

In terms of our attached report of even date attached  
For V. K. JINDAL & CO.  
Chartered Accountants



  
(ARVIND AGARWAL)  
Partner  
M. No. 078283

Place : Court Road, Ranchi  
Dated : 05-09-2022  
UDIN : 22078283BAUQMB1227

**NOTES FORMING PART OF ACCOUNTS**

|  | As At<br>31/03/2022<br>(₹) | As At<br>31/03/2021<br>(₹) |
|--|----------------------------|----------------------------|
| <b>2. SHARE CAPITAL</b>                                      |                            |                            |
| <b>Authorised Capital</b>                                    |                            |                            |
| 1,10,000 Equity Shares of ₹. 10/- each                       | 11000.00                   | 11000.00                   |
|  | 11000.00                   | 11000.00                   |
| <b>Issued Subscribed and paid-up</b>                         |                            |                            |
| 10,000 Equity Shares of ₹. 10/- each fully paid up           | 10000.00                   | 10000.00                   |
|  | 10000.00                   | 10000.00                   |
| <b>a) Reconciliation of the number of Shares Outstanding</b> |                            |                            |
| No. of share outstanding at the beginning of the year        | 100.00                     | 100.00                     |
| Add: Further issue during the period                         | 0.00                       | 0.00                       |
| <b>No. of share outstanding at the end of the year</b>       | <b>100.00</b>              | <b>100.00</b>              |

**b) Shareholder's Holding more than 5% shares**

| S. No. | Name        | As at 31.03.2022 |              | As at 31.03.2021 |              |
|--------|-------------|------------------|--------------|------------------|--------------|
|        |             | % Held           | No. of Share | % Held           | No. of Share |
| 1      | KUMAR NITIN | 5000.00%         | 5000         | 50.00%           | 5000.00      |
| 2      | BINOD SINGH | 5000.00%         | 5000         | 50.00%           | 5000.00      |

**3. RESERVE & SURPLUS**

|  | 31.03.2022       | 31.03.2021       |
|--|------------------|------------------|
| Securities Premium Account                         | 0.00             | 0.00             |
| Capital Subsidy                                    | 0.00             | 0.00             |
| Less - Preliminary & Preoperative Expenses         | 0.00             | 0.00             |
| <b>Surplus as per statement of profit and loss</b> | <b>11,186.78</b> | <b>5,508.31</b>  |
| Balance brought forward                            | 14,891.97        | 5,678.48         |
| Add: profit/(loss) for the year                    | 90.60            |                  |
| Less- Adjustment                                   | 25,988.16        | 11,186.78        |
|  | <b>25,988.16</b> | <b>11,186.78</b> |

**4. Long Term Borrowings**

|                          | 31.03.2022       | 31.03.2021      |
|--------------------------|------------------|-----------------|
| <b>Secured Loan</b>      |                  |                 |
| <b>Unsecured Loan</b>    |                  |                 |
| Nav Kumar                | 68072.63         | 41650.81        |
| S R Home Maker Pvt. Ltd. | 7700.00          | 7700.00         |
| Subodh Kumar(Loan)       | 20000.00         | 20000.00        |
| Binod Singh (Director)   | 5500.00          | 5500.00         |
|                          | <b>101272.63</b> | <b>74850.81</b> |

**5. Short Term Borrowings**

|                        | 31.03.2022 | 31.03.2021 |
|------------------------|------------|------------|
| <b>Secured Loans</b>   | 0.00       | 0.00       |
| <b>Unsecured Loans</b> | 0.00       | 0.00       |
|                        | 0.00       | 0.00       |

**6. Other Current Liabilities**

|                              | 31.03.2022 | 31.03.2021 |
|------------------------------|------------|------------|
| <b>Others Payable</b>        |            |            |
| TDS Payable                  | 2544.65    | 1341.93    |
| Salary Payable               | 0.00       | 1420.00    |
| Salary Payable               | 50.00      | 50.00      |
| Audit Fee Payable            | 224.90     | 84.62      |
| Provident Fund & ESI Payable | 2819.55    | 2896.55    |

**7. Short Term Provision**

|                                      | 31.03.2022     | 31.03.2021     |
|--------------------------------------|----------------|----------------|
| <b>Other Provisions</b>              |                |                |
| Provision for Income Tax             | 0.00           | 0.00           |
| Opening Balance                      | 5210.00        | 1995.13        |
| Add: This Year                       | 0.00           | 0.00           |
| Less: MAT Credit Entitlement Availed | 0.00           | 0.00           |
| Provision for MAT                    | <b>5210.00</b> | <b>1995.13</b> |

| 9. Long Term Loans and Advances          |      | 31.03.2022 |      | 31.03.2021 |      |
|--|------|------------|------|------------|------|
| <b>Unsecured and Considered Goods</b>    |      |            |      |            |      |
| Other Loans and Advances                 |      |            |      | 0.00       |      |
| MAT Credit Entitlement                   | 0.00 |            |      | 0.00       |      |
| Add This Year                            | 0.00 |            |      | 0.00       |      |
|  | 0.00 |            |      | 0.00       |      |
| Less: MAT Credit Availed During the Year | 0.00 | 0.00       | 0.00 | 0.00       | 0.00 |
|  |      | 0.00       |      | 0.00       |      |

| 10. Inventories  |  | 31.03.2022 |  | 31.03.2021 |  |
|------------------|--|------------|--|------------|--|
| Raw Materials    |  | 0.00       |  | 0.00       |  |
| Finished Goods   |  | 0.00       |  | 0.00       |  |
| Work in Progress |  | 15032.60   |  | 7105.25    |  |
| Consumables      |  | 0.00       |  | 0.00       |  |
|                  |  | 15032.60   |  | 7105.25    |  |

| 12. Cash and Cash Equivalents |  | 31.03.2022 |  | 31.03.2021 |  |
|-------------------------------|--|------------|--|------------|--|
| Balances with Bank            |  | 2685.05    |  | 5714.92    |  |
| Cash in Hand                  |  | 14460.54   |  | 3707.57    |  |
|                               |  | 17145.59   |  | 13422.49   |  |

| 13. Short Term Loans & Advances       |  | 31.03.2022 |  | 31.03.2021 |  |
|---------------------------------------|--|------------|--|------------|--|
| <b>Unsecured and Considered Goods</b> |  |            |  |            |  |
| Other Loans and Advances              |  |            |  |            |  |
| Advances                              |  | 68395.00   |  | 60395.00   |  |
| Advance to supplier                   |  | 4997.48    |  | 25.06      |  |
| Jai Mata Di enterprises               |  | 3042.00    |  | 3042.00    |  |
| Anju Kasera                           |  | 600.00     |  | 600.00     |  |
|                                       |  | 97034.48   |  | 64062.06   |  |

| 14. Other Current Assets |  | 31.03.2022 |  | 31.03.2021 |  |
|--------------------------|--|------------|--|------------|--|
| Advance Tax              |  | 5500.00    |  | 2000.00    |  |
| TDS & TCS(21-22)         |  | 15.00      |  | 5.01       |  |
| GST input                |  | 2296.64    |  | 673.32     |  |
|                          |  | 7810.66    |  | 2678.33    |  |

| 15. Revenue From Operations |  | 31.03.2022 |  | 31.03.2021 |  |
|-----------------------------|--|------------|--|------------|--|
| Sale of Products            |  | 279229.03  |  | 171778.93  |  |
| Less: Excise Duty           |  | 0.00       |  | 0.00       |  |
|                             |  | 279229.03  |  | 171778.93  |  |

| 16. Other Income      |  | 31.03.2022 |  | 31.03.2021 |  |
|-----------------------|--|------------|--|------------|--|
| Interest on IT Refund |  | 0.00       |  | 5.20       |  |
| Discount/Incentive    |  | 0.00       |  | 0.00       |  |
|                       |  | 0.00       |  | 5.20       |  |

| 17. Cost of Raw Material Consumed |  | 31.03.2022 |  | 31.03.2021 |  |
|-----------------------------------|--|------------|--|------------|--|
| Opening Stock                     |  | 0.00       |  | 0.00       |  |
| Add: Purchases                    |  | 181748.72  |  | 86391.36   |  |
|                                   |  | 181748.72  |  | 86391.36   |  |
| Less: Closing Stock               |  | 0.00       |  | 0.00       |  |
|                                   |  | 181748.72  |  | 86391.36   |  |

| 18. Change in Inventories |  | 31.03.2022 |  | 31.03.2021 |  |
|---------------------------|--|------------|--|------------|--|
| Opening WIP               |  | 7105.25    |  | 35517.30   |  |
| Less: Closing WIP         |  | 15032.60   |  | 7105.25    |  |
|                           |  | -7927.35   |  | 28412.05   |  |

| 19. Finance Cost      |  | 31.03.2022 | 31.03.2021 |
|-----------------------|--|------------|------------|
| Interest Expenses     |  | 6246.47    | 3530.11    |
| Other Borrowings Cost |  |            |            |
| Bank Charges          |  | 31.37      | 23.34      |
|                       |  | 6277.84    | 3553.45    |

| 20. Manufacturing and Other Expenses |  | 31.03.2022 | 31.03.2021 |
|--------------------------------------|--|------------|------------|
| Director's Remuneration              |  | 19200.00   | 14400.00   |
| Salary to Staff                      |  | 17903.53   | 1556.50    |
| Staff Fooding Expense                |  | 658.54     | 254.50     |
| Accounting Charge                    |  | 240.00     | 180.00     |
| Office Expenses                      |  | 654.20     | 174.21     |
| Rent Fees                            |  | 42.18      | 0.00       |
| Advertisement Expenses               |  | 292.00     | 483.50     |
| Labour Expenses                      |  | 31444.30   | 26411.81   |
| Travelling & Conveyance              |  | 624.60     | 354.60     |
| Site Development Expense             |  | 954.10     | 254.19     |
| General Expenses                     |  | 1061.07    | 137.20     |
| Printing & Stationery                |  | 155.30     | 52.02      |
| Auditor's Remuneration               |  | 50.00      | 50.00      |
| Legal & Consultancy Fees             |  | 262.28     | 150.00     |
| Provident Fund and ESI               |  | 2519.00    | 1295.13    |
| Insurance Expense                    |  | 217.41     |            |
| Freight Expense                      |  | 2335.14    |            |
| Repairs and Maintenance              |  | 357.00     |            |
|                                      |  | 78970.85   | 45753.66   |

#### 21. Accounting for Taxes on Income

In accordance with the "Accounting Standard 22 - Accounting for taxes on Income", issued by the Institute of Chartered Accountants of India, The Company has provided . 0.00 as Deferred Tax Liability for the year under review.

|  |  |  |  | Amount(₹) |
|--|--|--|--|-----------|
| Depreciation:                                  |  |  |  |           |
| Depreciation as per Books                      |  |  |  | 36.00     |
| Depreciation as per Income-tax                 |  |  |  | 115.00    |
| Difference in value                            |  |  |  | 79.00     |
| Tax @ 26%                                      |  |  |  | 21.00     |
| Deferred Tax Liab                              |  |  |  | 21.00     |
| Opening Deferred Tax Liability                 |  |  |  | 0.00      |
| Additional deferred tax liability for the year |  |  |  | 21.00     |

| 22. Audit Fees       |  | 31.03.2022 | 31.03.2021 |
|----------------------|--|------------|------------|
| Statutory Audit Fees |  | 50.00      | 50.00      |
| Tax Audit Fees       |  | 0.00       | 0.00       |
| Vat Audit Fees       |  |            |            |
|                      |  | 50.00      | 50.00      |

MAHARATNAM DEVELOPERS PRIVATE LIMITED, BOKARO  
 Note - 6 : TRADE PAYABLES

Figures For the Current Reporting Period

| Particulars       | Outstanding for following periods from due date of |           |           |                   | Total            |
|-------------------|--|-----------|-----------|-------------------|------------------|
|                   | Less than 1 Year                                   | 1-2 Years | 2-3 Years | More than 3 Years |                  |
| MSME              | 11,272.67  | -         | -         | -                 | 11,272.67        |
| Others            | -  | -         | -         | -                 | -                |
| Dispute dues-MSME | -  | -         | -         | -                 | -                |
| Dispute dues      | -  | -         | -         | -                 | -                |
| Others            | -  | -         | -         | -                 | -                |
| <b>Total</b>      |  |           |           |                   | <b>11,272.67</b> |

Figures For Previous Reporting Period

| Particulars       | Outstanding for following periods from due date of |           |           |                   | Total           |
|-------------------|--|-----------|-----------|-------------------|-----------------|
|                   | Less than 1 Year                                   | 1-2 Years | 2-3 Years | More than 3 Years |                 |
| MSME              | 4,603.37   | -         | -         | -                 | 4,603.37        |
| Others            | -  | -         | -         | -                 | -               |
| Dispute dues-MSME | -  | -         | -         | -                 | -               |
| Dispute dues      | -  | -         | -         | -                 | -               |
| Others            | -  | -         | -         | -                 | -               |
| <b>Total</b>      |  |           |           |                   | <b>4,603.37</b> |

Note -11 : TRADE RECEIVABLES

Figures For the Current Reporting Period

| Particulars                                       | Outstanding for following periods from due date of payment |                  |           |           |                   | Total           |
|---|--|------------------|-----------|-----------|-------------------|-----------------|
|   | Less than 6 Months   | 6 Months - 1Year | 1-2 Years | 2-3 Years | More than 3 Years |                 |
| Undisputed Trade Receivables- Considered Goods    | -  | 9,064.49         | -         | -         | -                 | 9,064.49        |
| Undisputed Trade Receivables- Considered Doubtful | -  | -                | -         | -         | -                 | -               |
| Disputed Trade Receivables- Considered Goods      | -  | -                | -         | -         | -                 | -               |
| Disputed Trade Receivables- Considered Doubtful   | -  | -                | -         | -         | -                 | -               |
| Others  | -  | -                | -         | -         | -                 | 9,064.49        |
| <b>Total</b>                                      |  |                  |           |           |                   | <b>9,064.49</b> |

Figures For Previous Reporting Period

| Particulars                                       | Outstanding for following periods from due date of payment |                   |           |           |                   | Total    |
|---|--|-------------------|-----------|-----------|-------------------|----------|
|   | Less than 6 Months   | 6 Months - 1 Year | 1-2 Years | 2-3 Years | More than 3 Years |          |
| Undisputed Trade Receivables- Considered Goods    |  | 9,064.49          |           |           |                   | 9,064.49 |
| Undisputed Trade Receivables- Considered Doubtful |  |                   |           |           |                   |          |
| Disputed Trade Receivables- Considered Goods      |  |                   |           |           |                   |          |
| Disputed Trade Receivables- Considered Doubtful   |  |                   |           |           |                   |          |
| Others  |  |                   |           |           |                   |          |
| Total   |  |                   |           |           |                   | 9,064.49 |

MAHARATNAM DEVELOPERS PRIVATE LIMITED, BOKARO

Notes on the Financial Statement for the year ending 31st March 2022

Note - 21 : Key Ratios

| Ratio                            | Numerator or                     | Denominator                  | Current Reporting Period | Previous reporting period |
|----------------------------------|----------------------------------|------------------------------|--------------------------|---------------------------|
| Debt Equity Ratio                | Debt Capital                     | Shareholder's Equity         | 3.75                     | 6.14                      |
| Debt Service coverage ratio      | EBITDA- CAPEX                    | Debt Service (Int+Principal) | 0.00                     | 0.00                      |
| Return on Equity Ratio           | Profit for the year              | Average Shareholder's Equity | 55.18%                   | 46.60%                    |
| Inventory Turnover Ratio         | COGS                             | Average Inventory            | 12.16                    | 12.16                     |
| Trade Receivables turnover ratio | Net Sales                        | Average trade receivables    | 30.80                    | 18.95                     |
| Current Ratio                    | Current Assets                   | Current Liabilities          | 7.57                     | 10.17                     |
| Net profit ratio                 | Net Profit                       | Sales                        | 0.05                     | 0.03                      |
| Return on Capital employed       | Earnings before Interest and tax | Capital Employed             | 74.56%                   | 62.97%                    |

Note - 23 : Other Statutory Information

- (i) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (ii) The Company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956
- (iii) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.
- (iv) There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.
- (v) The Company has not traded or invested in crypto currency or virtual currency during the current or previous year. There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.
- (vi) There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
- (vii) The Company has not advanced or loaned or invested funds (either borrowed funds or security premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall
- (a) 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
  - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (viii) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the group shall:
- (a) 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
  - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (ix) The Company do not have any subsidiary as at the balance sheet date, accordingly compliance with section 2(89) of the Companies Act read with Companies (Restriction on number of layers) Rules, 2017 does not arise.
- (x) The Company has not revalued its Property, Plant and Equipment (including Right of use assets) or intangible assets or both during the current or previous year.
- (xi) The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous year.
- (xii) The Company has not raised any fund on short term or long term basis from banks and financial institution, accordingly question of utilisation of same for the purpose other than for which the same is taken does not arise.

**MAHARATNAM DEVELOPERS PRIVATE LIMITED, BOKARO**  
**Notes on the Financial Statement for the year ending 31st March 2022**  
**Note - 24 : Borrowings secured against current assets**

The difference between the value as per books of accounts and as per quarterly statement submitted with lenders are given below:

| Quarter | Name of the Bank | Nature of the Current Assets | As per Unaudited Books of Accounts | Amount of Difference | Reasons for Discrepancies |
|---------|------------------|------------------------------|------------------------------------|----------------------|---------------------------|
|         |                  |                              |                                    |                      |                           |
| NIL     |                  |                              |                                    |                      |                           |
|         |                  |                              |                                    |                      |                           |

Company have CC Limit with Bank of India, Currently Account is classified as NPA by Bank.

Note - 25 : Details of loans given, investments made and guarantee given under section 185(4) of the Companies Act, 2013

|                          | Amount outstanding as at March 31, 2022 | Amount outstanding as at March 31, 2021 |
|--------------------------|---|---|
| Loans given to Directors | -                                       | -                                       |
| Guarantee given          | -                                       | -                                       |
| Investment made          | -                                       | -                                       |

Note - 26: There are no Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under (a) repayable on demand; or (b) without specifying any terms or period of repayment

Note - 27 : Rounding Off

All figures reported in the financials statements and related notes are rounded off to nearest Hundred.

For Maharatnam Developers Pvt. Ltd.

  
**Binod Singh**  
 Director

For Maharatnam Developers Pvt. Ltd.

  
**Kumar Nitin**  
 Director



**MAHARATNAM DEVELOPERS PRIVATE LIMITED**  
**BOARD REPORT TO THE SHAREHOLDERS**

Your Directors have pleasure in presenting before you Annual Report of the Company together with the Audited Statement of Accounts for the year ended 31st March, 2022.

**FINANCIAL RESULTS**

|   | <u>Amount</u><br>(Rs in Hundreds) | <u>Amount</u><br>(Rs in Hundred) |
|---|-----------------------------------|----------------------------------|
|   | <u>2021-22</u>                    | <u>2020-21</u>                   |
| Profit / (-) Loss Before Tax                    | 20122.50                          | 7673.61                          |
| Less: Provision for Taxation                    | 5210.00                           | 1995.13                          |
| Profit / (-) Loss After Tax                     | <u>14912.50</u>                   | <u>5678.48</u>                   |
| Less: Deferred Tax                              | 21.00                             | 0.00                             |
| Mat Credit Entitlement                          | 1995.13                           | 1995.13                          |
| Profit or Loss for the continuing period        | <u>14891.50</u>                   | <u>5678.48</u>                   |
| Adjustment for Depreciation                     | 0.00                              | 0.00                             |
| Add. Balance brought forward from Previous year | 11186.78                          | 5508.31                          |
| Balance carried forward to Balance Sheet        | <u><u>26078.28</u></u>            | <u><u>11186.78</u></u>           |

**DIVIDEND**

During the current financial year, no dividend have been declared by the company.

**MEETINGS OF THE BOARD OF DIRECTORS**

During the Financial Year 2021-22, 5 (Five) meeting of the board of directors of the company were held.

| Name of the Directors | Number of meetings attended during the F.Y 2021-22 |
|-----------------------|--|
| BINOD SINGH           | 5  |
| KUMAR NITIN           | 5  |

**STATE OF THE COMPANY'S AFFAIRS AND FUTURE OUTLOOK**

The Company is engaged in the business of Construction, Development of Land, Construction of Building, Apartments etc, Marketing and Selling of Building, Apartments etc.. There has been no changes in the business of the Company during the financial year ended 31st March, 2022

**MATERIAL CHANGES AND COMMITMENTS**

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

**LOANS, GUARANTEES AND INVESTMENTS**

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes of the Financial Statements.

**EXTRACT OF ANNUAL RETURN**

The extract of Annual Return, in format MGT-9, for the financial year ending 2021-22 have been enclosed along with this report.

**RELATED PARTY TRANSACTIONS**

All related party transactions that were entered into during the financial year ended 31st March, 2022 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large.

**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:**

**A. Conservation of Energy, Technology Absorption**

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

**B. Foreign Exchange Earnings and Outgo**

During the current financial year, no foreign exchange transactions have taken place.

# MAHARATNAM DEVELOPERS PRIVATE LIMITED

## SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

### 1. BACK GROUND

MAHARATNAM DEVELOPERS PRIVATE LIMITED was incorporated in 2013 to carry on the business of builders.

### 2. BASIS OF PREPARATION

The financial statements are prepared and presented under the historical cost convention on the and in accordance with applicable Accounting Standards in India. The financial statements adhere to the relevant presentational requirements of the Companies Act, 2013.

3. All expenditure and income to the extent considered payable and receivable, unless specifically stated to be otherwise, are accounted for on accrual basis.

#### Fixed Assets:

4. There is no Fixed assets.
5. Depreciation is provided on the written down value method as per Companies Act, 1956. The rates of depreciation prescribed in Schedule XIV of the Companies Act, 1956 are considered as the minimum rates.

#### Inventories

6. There is no any Opening or Closing inventory.

#### Taxation:

7. Income tax expenses is accounted for in accordance with AS-22 "Accounting For Taxes on Income" for both Current Tax and Deferred Tax as stated below :

##### a. Current Tax :

Provision for Taxation is ascertained on the basis of assessable profits computed in accordance with the provision of Income-tax Act, 1961. However, where the tax is computed in accordance with the provision of Section 115JB of the Income-tax Act, 1961 as Minimum Alternate Tax (MAT), it is charged off to the Profit & Loss Account of the relevant year.

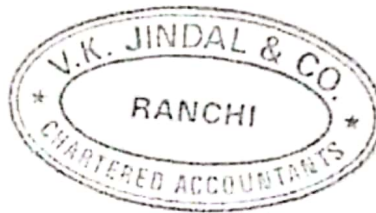
##### b. Deferred Tax :

Deferred Income Tax is recognized for the current year timing differences between taxable income and accounting income for the year.

8. There is no Net Deferred Tax Liability at the end of the year.
9. Claims against the company not acknowledge as debts – NIL.
10. Estimated amount of contracts remaining to be executed on capital account not provided for – NIL

11. Amount due from Directors or Companies under the same management – NIL
12. Advances are recoverable in cash or in kind or for value to be received are unsecured but considered good – NIL.
13. CIF Value of Imports – NIL
14. Expenditure in Foreign Currency – NIL
15. Earning in Foreign Currency - NIL
16. Auditors' Remuneration – Audit Fee Rs. 5000.00.
17. Managerial Remuneration and other allowances – Rs. 1920000
18. The inventories are valued at cost – NIL.
19. Contingent Liability – NIL

Place: Court Road, Ranchi  
Dated: 05/09/2022



For V.K. Jindal & Co.  
Chartered Accountants

A handwritten signature in black ink, appearing to be "Arvind Agarwal", written over a horizontal line.

(Arvind Agarwal)

Partner

M.No.078283

(Firm Regn. No. 001468C)

## DEPOSITS

The Company has not accepted any deposits during the year under review.

## RISK MANAGEMENT

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximise the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time.

## MAHARATNAM DEVELOPERS PRIVATE LIMITED

### ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENT:

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation were observed.

## DEPOSITS

The Company has not accepted any deposits during the year under review.

## DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint Venture or an Associate Company.

## DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

## BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self explanatory.

## DIRECTORS' RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

- a) in the preparation of the annual accounts for the financial year ended 31st March, 2022, the applicable accounting standards has been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of state of affairs of the company as at 31st March, 2022 and of the profit/loss of the company for that period;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and irregularities;
- d) the directors had prepared the annual accounts on a going concern basis;
- e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

## ACKNOWLEDGMENT

The Directors express their sincere appreciation to the valued shareholders, bankers and clients for their Support

Place: Chas, Bokaro

Dated : 05th Day of September 2022

For Maharatnam Developers Pvt. Ltd  
and on behalf of the Company

Kumar Dhin  
Chairman Director

Registration No.: U70109JH2013PTC001550  
Authorized Capital : 11,00,000

**MAHARATNAM DEVELOPERS PRIVATE LIMITED**

**NOTICE**

Notice is hereby given that the Annual General Meeting of the Members of MAHARATNAM DEVELOPERS PRIVATE LIMITED will be held at the registered office of the Company at SHIVANGI HEIGHTS, NEAR GALAXY PUBLIC SCHOOL NH-23, FOUR LANE, TELIDIH TAND CHAS Bokaro JH 827013 IN, on Friday, 30th day of September 2022 at 10:30 A.M. to transact the following business:

- 1 To receive, consider and adopt the Director's Report and the Audited Report and Profit & Loss Account for the year ended 31<sup>st</sup> March, 2022 and the Balance Sheet as at that date together with the Auditor's Report thereon.
- 2 To appoint Auditors and to fix their remuneration.

Registered Office:  
SHIVANGI HEIGHTS,  
NEAR GALAXY PUBLIC SCHOOL NH-23,  
FOUR LANE, TELIDIH TAND  
CHAS Bokaro JH 827013 IN

By Order of the Board  
For MAHARATNAM DEVELOPERS PRIVATE LIMITED  
For Maharatnam Developers Pvt, Ltd

*Kumar Dhin*  
Director  
Chairman

Dated : 05th Day of September 2022

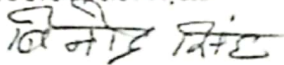
A member entitled to attend and vote at the meeting is entitled to appoint proxy to attend and vote instead of himself / herself and the proxy need not be a member of the company.

**MAHARATNAM DEVELOPERS PRIVATE LIMITED**

**LIST OF SHAREHOLDERS AS ON 31/03/2022**

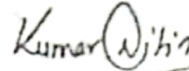
| LEDGER FOLIO NO. | NAME OF SHAREHOLDERS | ADDRESS  | NUMBER OF SHARES | FACE VALUE | TOTAL AMOUNT |
|------------------|----------------------|--|------------------|------------|--------------|
| 1                | KUMAR NITIN          | VILLAGE-NAWADIH, Nawadih Boko, Nawadih Boko Street<br>City-829144, BIHAR | 5000             | 10         | 50000        |
| 2                | RINOD SINGH          | SARSWATI NAGAR, CHAS. BOKARO - 827013                                    | 5000             | 10         | 50000        |
|                  |                      |  |                  |            | 100000       |

For Maharatnam Developers Pvt. Ltd.



Director

For Maharatnam Developers Pvt. Ltd.



Director