



## INDEPENDENT AUDITORS' REPORT

To the Members of **PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED** Report on the Audit of Financial Statements Opinion

We have audited the financial statements of **PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED**, which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its financial performance for the year ended on that date.

### Basis for Opinion

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

### Emphasis of Matter

The company's net worth is negative and the company has also taken unsecured loans from its directors. As per the management the company is still a going concern entity because it is in process of identifying new plans to improve the performance of the company.

Instead of the above factors there is no uncertainty on the company's ability to continue as a going concern. The company has prepared its financial statements on a going concern basis.





## **Information other than the Financial Statements and Auditors' Report thereon**

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' 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 financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.

## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors 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.

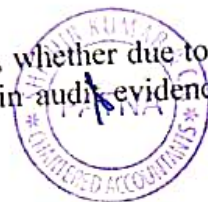
## **Auditor's Responsibilities for the Audit of the Financial Statements**

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 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

#### **1. As required by Section 143(3) of the Act, we report that:**

- (1) 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.
- (2) 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.
- (3) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- (4) 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.
- (5) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164(2) of the Act.
- (6) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.



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:

- (a) The Company has disclosed details regarding pending litigations in note 28 of financial statements, which would impact its financial position.
- (b) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (d) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- (e) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

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

For SHISHIR KUMAR & CO  
Chartered Accountants  
FRN- 018045C

*Shishir*

SHISHIR KUMAR  
Partner  
MRN- 421815



Date: 01/09/2022  
Place:

DDIN:- 22421815 ATDWJL1085



**DIRECTORS' REPORT**

**To the Members PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED**

The Board of Directors of your Company is pleased to present their report on the working of the Company for the year ended 31<sup>st</sup> March, 2022 together with the Audited Accounts of the Company.

**1. FINANCIAL PERFORMANCE SUMMARY**

The Company's financial performance, for the period ended 31<sup>st</sup> March, 2022 is summarized below:

**(In Rupees)**

<b>PARTICULARS</b>	<b>YEAR ENDED 31.03.2021</b>	<b>YEAR ENDED 31.03.2020</b>
Sales for the year	9,791,209.00	12,660,558.00
Other Income	0	
Total Income	9,791,209.00	12,660,558.00
Profit before Financial Expenses, Preliminary expenses, Depreciation and Taxation		
Less: Financial expenses		
Operating profit before Preliminary expenses, Depreciation & Taxation		
Less: Depreciation & Preliminary expenses written off		
Profit before Taxation	(258,175.00)	(190,412.00)
Less : Provision for Taxation Current Tax Deferred Tax	- (4,127.00)	
Profit after Taxation	(262,302.00)	(190,412.00)

## **2. DIVIDEND**

Since the Company has incurred losses during the financial year 2021-22, it would not be able to recommend any dividend for the year ended 31<sup>st</sup> March, 2022.

## **3. DIRECTORS' RESPONSIBILITY STATEMENT**

Pursuant to the requirement under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, the Board of Directors of the Company hereby state and confirm that:

- a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b) the directors have 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 the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for the year under review;
- c) the directors have 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 other irregularities;
- d) the directors have prepared the annual accounts on a going concern basis.
- e) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## **5. WEB LINK OF ANNUAL RETURN, IF ANY**

The Company is having website [www. http://www.ppis.co.in/](http://www.ppis.co.in/) and annual return of Company has been published on such website. Link of the same is given below:  
[www. http://www.ppis.co.in/](http://www.ppis.co.in/)

## **4. SECRETARIAL STANDARDS**

The Directors state that applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly followed by the Company.

## **5. DIRECTORS AND KEY MANAGERIAL PERSONNEL AND CHANGES AMONG THEM**

There has been no change in the constitution of Board during the period under review. The provisions of Section 203 of the Companies Act, 2013 pertaining to appointment of Key Managerial Personnel are not applicable to the Company

## **6. STATE OF AFFAIRS**

There has been no change in the nature of business of the company during the financial year ended 31<sup>st</sup> March, 2022. The revenue from operations was 126,605,58.00 during the year. The Net profit has Decrease approx from Rs. (2,62,302.00)- to the Net Loss of Rs.(1,90,412.00).

## **7. NUMBER OF MEETINGS OF BOARD OF DIRECTORS**

During the financial year under review, MARCH 31.2022 (Four) meetings of Board of Directors of the Company were held as under:

1) 28/04/2021, (2) 01/08/2021, (3) 02/12/2021, (4) 10/03/2022

## **8. CHANGE IN NATURE OF BUSINESS**

There were no significant changes in the nature of the business of the Company during the period under review.

## **2. AUDIT**

Shishir kumar & Co, Chartered Accountants (Firm's Registration Number:421815), was appointed as Statutory Auditors of your Company at the Annual General Meeting held in the year 2017 for a term of consecutive five years and continue to hold the office for 5 years as originally appointed.

Shishir kumar & Co, Chartered Accountants have also given their confirmation regarding compliance of conditions prescribed under Sections 139 and 141 of the Act in regard to continuation of their term.

The report of the Statutory Auditors along with notes to Schedules is enclosed to this Report. The explanation to the observations made in the Auditors' Report has been submitted by the Board.

### **Explanation to the qualification in Auditors' Report**

The Directors submit their explanation to the qualifications made by the Auditors in their report for the period ended 31<sup>st</sup> March, 2022. The relevant qualifications made by the Auditors and reply are as under: N/A

#### **10. MAINTENANCE OF COST RECORDS**

The Directors state that the overall turnover of the company does not exceed the limit prescribed for maintenance of Cost Records as specified by the Central Government under Section 148(1) of the Companies Act, 2013, accordingly such accounts and records are not made and maintained by the Company.

#### **11. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS**

Your company has not directly or indirectly

- a) given any loan to any person or other body corporate other than usual advances envisaged in a contract of supply of materials if any,
- b) given any guarantee or provide security in connection with a loan to any other body corporate or person and
- c) acquired by way of subscription purchase or otherwise, the securities of any other body corporate exceeding sixty percent, of its paid-up share capital, free reserve and securities premium account or one hundred percent of its free reserves and securities premium account whichever is more.

#### **12. RELATED PARTY TRANSACTIONS**

No transactions were entered by the Company during the financial year with any related party in the ordinary course of business and on the arm's length basis. Thus, the provisions of Section 188(1) of the Companies Act, 2013 are not applicable. During the period ending 31<sup>st</sup> March, 2022, the Company has not entered into any contract/arrangement/transaction of material nature with any of the related parties which are in conflict with the interest of the Company. Related party disclosures are given in the notes to the financial statement.

#### **13. TRANSEER TO RESERVES**

For the period ended 31<sup>st</sup> March 2022, the Company has not transferred any sum to Reserve.

#### **14. TRANSEER OF UNCLAIMED/UNPAID AMOUNT TO INVESTOR EDUCATION AND PROTECTION FUND**

Pursuant to provisions of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended, ('Rules'), the dividend which remains unclaimed or unpaid for a period of seven years from the date of transfer to the Unpaid Dividend Account of the Company and shares on which dividend are unclaimed or



unpaid for a consecutive period of seven years or more are liable to be transferred to IEPF. This clause is not applicable.

**15. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY**

There were no material changes and commitments affecting the financial position of the Company between the end of period to which this financial statements relate and the date of this Report.

**16. DEPOSIT FROM PUBLIC**

The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet.

**17. DETAILS OF MONEY ACCEPTED FROM DIRECTOR**

During the period under review the Company has not accepted money in the form of unsecured loan from the director or relative of the director of the Company.

**18. INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS**

The Board has adopted the procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting record, and the timely preparation of reliable financial disclosures.

**19. PARTICULARS OF EMPLOYEES AND REMUNERATION**

\_Disclosures pertaining to

(i) Since the company do not have any employees statement showing the details of the top 10 employees in terms of remuneration drawn- Not Applicable;

(ii) statement showing the details of employee employed throughout the financial year and is in receipt of remuneration of R.s 8599377.00/-(eighty five lakhs ninety nine thousand three hundred seventy seven) or more, or employed for a part of the year and in receipt of Rs. 11594624.00/- (one cores fifteen lakhs ninetyfour thousand six hundred twenty four) or more a month – Not Applicable

as required under Rule 5(2) and 5(3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

**20. ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS, SWEAT EQUITY, ESOS ETC., IF ANY**

The Company has not issued shares with differential voting rights nor granted stock options nor sweat equity during the period under review.

**21. RISK MANAGEMENT POLICY**

The Board of Directors facilitates the execution of Risk Management Practices in the Company, in the areas of risk identification, assessment, monitoring, mitigation and reporting. At present the Company has not identified any element of risk which may threaten the existence of the Company.

**22. SUBSIDIARIES/ ASSOCIATES OR JOINT VENTURES**

During the period under review, no Company has become or ceased to be Subsidiary, Associates or Joint Venture of the Company.

**23. SIGNIFICANT ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNAL**

There are no significant material orders passed by the Regulators / Courts /Tribunals which would impact the going concern status of the Company and its future operations.

**24. DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM , IF ANY,**

The threshold limit provided under Section 177(9) read with Rule 7 of the Companies (Meeting of Board and its Power) Rule, 2014 is not applicable on the Company.

**25. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO**

Information pursuant to Section 134(3)(m) of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 in respect of conservation of energy, technology absorption and foreign exchange earnings and outgo

**(A) Conservation of Energy**

(i) The steps taken or impact on conservation of energy;

The operations of your Company are not energy intensive. However, adequate measures have been initiated to reduce energy consumption.

(ii) The steps taken by the company for utilising alternate sources of energy;

The operations of your Company are not energy intensive.

(iii) the capital investment on energy conservation equipments; -Nil

**(B) Technology absorption-**

- (i) the efforts made towards technology absorption; - None
  - (ii) the benefits derived like product improvement, cost reduction, product development or import substitution; - Not Applicable
  - (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-
    - (a) the details of technology imported; - None
    - the year of import; - Not Applicable
    - (b) whether the technology been fully absorbed; - Not Applicable
    - (c) if not fully absorbed, areas where absorption - Not applicable
    - has not taken place, and the reasons thereof; and
- (iv) the expenditure incurred on Research and Development. - Nil

**(C) Foreign exchange Earnings and Outgo**

During the period under review there was no foreign exchange earnings or out flow.

**26. DISCLOSURE IN TERMS OF VARIOUS PROVISIONS OF THE COMPANIES ACT, 2013**

The status of the Company being a Limited Company and not having material profit/turnover/Bank's borrowings, the provision related to

- (a) Statement on declaration given by Independent Directors (Section 149)
- (b) Formation of Audit Committee (Section 177)
- (c) Formation of Nomination and Remuneration Committee (Section 178)
- (d) Undertaking formal Annual Evaluation of Board and that of its committees and the individual Directors
- (e) Undertaking Secretarial Audit (Section 204)

are not applicable to the Company and hence no comment is invited in this regard.



**27. SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

Since the number of employees in the company does not exceed 10, the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 is not applicable to the Company.

**28. ESTABLISHMENT OF CSR POLICY AND RELATED DISCLOSURE / COMPLIANCES**

The Company does not cross the threshold limit provided under Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 relating to Corporate Social Responsibility, hence CSR is not applicable to the Company.

**29. FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12), OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT.**

The Statutory Auditors have not reported any incident of fraud to the Board of Directors of the Company.

**30. DETAILS OF APPLICATION / ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016**

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year.

**31. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF**

As Company has not done any one time settlement during the year under review hence no disclosure is required.

### 32. ACKNOWLEDGEMENT

We take the opportunity to express our deep sense of gratitude to Bankers and customers for their continued guidance and support. Your directors would like to record their sincere appreciation of their dedicated efforts put in by employees across all levels in the organization, which have enabled the company to start operations. And to you, our shareholders, we are deeply grateful for the confidence and faith that you have always placed on us.

For: PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED

*Rahul Kumar*

RAHUL KUMAR

(DIRECTOR)

DIN -07408197

PLACE: *Patna*  
DATE- *01/09/2022*



**Related Party Transactions:**

**Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the form AOC-2:**

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business.

Pursuant to *clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014:*

- 1. Details of contracts or arrangements or transactions not at arm's length basis: Nil**
- 2. Details of material contracts or arrangement or transactions at arm's length basis:**

Name(s) of the related party and nature of relationship	Nature of contracts/arrangement/transactions	Duration of the contracts / arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
Rahul Kumar	Salary				72,00,00 /-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

For; PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED

*Rahul Kumar*

RAHUL KUMAR  
(DIRECTOR)  
DIN -07408197



PLACE: *Patna*  
DATE: *01/09/2022*



**PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED**  
W/O SRI JAY PRAKASH SINGH, ROAD NO.- 8, RAJIV NAGAR PATNA BR 800024 IN

**Balance Sheet As On 31st March, 2022**

(All amounts in ₹ Hundred, unless otherwise stated)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	1,000.00	1,000.00
(b) Reserves and surplus	2	(13,482.50)	(10,859.49)
(b) Money Received against share warrents		-	-
<b>2 Share application money pending allotments</b>		-	-
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	3	11,208.80	8,538.33
(b) Deferred tax liabilities (net)		41.27	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
<b>4 Current liabilities</b>			
(a) Short Term Borrowings	4	-	-
(b) Trade payables	5	-	-
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		-	-
(c) Other current liabilities	6	-	-
(d) Short-term provisions	7	10,672.47	10,936.67
<b>TOTAL</b>		<b>9,440.04</b>	<b>9,615.51</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a (i) Property, Plant and Equipment	8	6,624.05	6,726.71
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
<b>2 Current assets</b>			
(a) Current Investments	10	-	-
(b) Inventories	11	-	-
(c) Trade receivables	12	-	-
(d) Cash and cash equivalents	13	857.76	356.69
(e) Short-term loans and advances	14	1,958.22	2,532.11
(f) Other Current Assets	15	-	-
<b>TOTAL</b>		<b>9,440.03</b>	<b>9,615.51</b>

See accompanying notes forming part of the financial statements

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In terms of our report attached.

For Shishir Kumar & Co

Chartered Accountants

FRN:018045C

Shishir Kumar

Partner

M No.-421815

Place: Patna

Date: 01/04/22

UDIN : 22421815ATDWJL1085

FOR PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED



*Rahul Kumar*

RAHUL KUMAR

(DIRECTOR)

DIN -07408197

**PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED**  
W/O SRI JAY PRAKASH SINGH, ROAD NO.- 8, RAJIV NAGAR PATNA BR 800024 IN

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

(All amounts in ₹ Hundred, unless otherwise stated)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
<b>I Revenue from operations (gross)</b>	16	97,912.09	126,605.58
Less: Excise Duty		-	-
<b>Revenue from operations (net)</b>		<b>97,912.09</b>	<b>126,605.58</b>
<b>II Other Income</b>	17	-	-
<b>III Total Income (I+II)</b>		<b>97,912.09</b>	<b>126,605.58</b>
<b>IV Expenses</b>			
(a) Cost of materials consumed	18	-	1,695.90
(b) Purchase of Stock in Trade			
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	-	-
(d) Employee benefits expenses	20	85,993.77	115,946.24
(e) Finance costs	21	774.12	1,045.20
(f) Depreciation and amortisation expenses		1,417.91	1,514.61
(g) Other expenses	22	12,308.04	8,307.75
<b>Total Expenses</b>		<b>100,493.84</b>	<b>128,509.70</b>
<b>V Profit before exceptional and extraordinary item and tax</b>		<b>(2,581.75)</b>	<b>(1,904.12)</b>
<b>VI Exceptional Items</b>		-	-
<b>VII Profit before extraordinary item and tax</b>		<b>(2,581.75)</b>	<b>(1,904.12)</b>
<b>VIII Extraordinary Items</b>		-	-
<b>IX Profit before Tax</b>		<b>(2,581.75)</b>	<b>(1,904.12)</b>
<b>X Tax Expense:</b>			
(a) Current tax expense		-	-
(b) Deferred tax		41.27	-
<b>XI Profit / (Loss) for the period from continuing operations</b>		<b>(2,623.02)</b>	<b>(1,904.12)</b>
<b>XII Profit / (Loss) from discontinuing operations</b>		-	-
<b>XIII Tax from discontinuing operations</b>		-	-
<b>XIV Profit/ (Loss) from discontinuing operations</b>		-	-
<b>XV (Loss) for the Period</b>		<b>(2,623.02)</b>	<b>(1,904.12)</b>
<b>XVI Earning per equity share:</b>			
(1) Basic		(0.26)	(0.19)
(2) Diluted		(0.26)	(0.19)

In terms of our report attached.

For Shishir Kumar & Co  
Chartered Accountants  
FRN:018045C

Shishir Kumar  
Partner  
M No.-421815

Place: Patna

Date: 01/09/22

UDIN : 22421815ATDWJL10

FOR PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED

*Rahul Kumar*

RAHUL KUMAR  
(DIRECTOR)  
DIN -07408197



**PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

**Note -1. SHARE CAPITAL**

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Amount in "00"	Number of shares	Amount in "00"
(a) Authorised 1,00,000 Equity shares of Rs.10/- each with voting rights	100,000.00	10,000.00	100,000.00	10,000.00
(b) Issued, Subscribed and Paid up 10,000 Equity shares of Rs.10 each with voting rights	10,000.00	1,000.00	10,000.00	1,000.00
<b>Total</b>	<b>10,000.00</b>	<b>1,000.00</b>	<b>10,000.00</b>	<b>1,000.00</b>
<b>List of Shareholders holding more than 5% share capital</b>				
<b>Name of Shareholders</b>	<b>No. of Shares</b>	<b>%</b>	<b>Value/Share</b>	<b>Total Value</b>
RAHUL KUMAR	10000	100.00	10	1,000.00
<b>TOTAL</b>	<b>10,000.00</b>	<b>100.00</b>		<b>1,000.00</b>

**NOTE 1A. SHARES HELD BY PROMOTORS**

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	RAHUL KUMAR	10,000	100	0.00%
Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	RAHUL KUMAR	10,000	100	0.00%

**NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY**

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





**PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

**Note 2 RESERVES AND SURPLUS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
<b>(A) Securities premium account</b>		
Opening balance	-	-
Closing balance	-	-
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	(10,859.49)	-
Add: Profit / (Loss) for the year	(2,623.02)	(10,859.49)
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	(13,482.50)	(10,859.49)
<b>Total</b>	<b>(13,482.50)</b>	<b>(10,859.49)</b>

**Note 3 LONG TERM BORROWINGS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
<b><u>SECURED LOANS</u></b>		
<b><u>Bank Loan</u></b>		
(Scorpio)	5,808.80	8,538.33
<b><u>UNSECURED LOANS</u></b>		
<b><u>Director Loan &amp; Relative</u></b>		
Rahul Kumar	5,400.00	-
<b>TOTAL</b>	<b>11,208.80</b>	<b>8,538.33</b>

**Note 4 SHORT TERM BORROWINGS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
<b><u>SECURED LOANS</u></b>		
<b>OD A/C</b>	-	-
<b>CASH CREDIT</b>	-	-
(Secured against hypothecation of Stocks)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>



**Note 6 OTHER CURRENT LIABILITIES**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Creditors For Advance	-	-
Expenses Payable	-	-
Others	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 7 SHORT TERM PROVISIONS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
<b>(a) Provision for employee benefits</b>		
ESI Contribution Payable	199.93	226.07
EPF Contribution Payable	1,068.22	900.57
Professional Tax	-	-
Wages Payable	-	-
Salary Payable	-	-
<b>(b) Provision - for TAX</b>		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
TDS Payable	-	-
<b>(c) Provision - Others</b>		
Other Payable	6,003.00	5,221.61
Telephone Exp. Payable	-	-
GST Payable	3,081.32	4,268.42
Other Payables	70.00	70.00
Audit Fees Payable	250.00	250.00
<b>Total</b>	<b>10,672.47</b>	<b>10,936.67</b>



**PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED**  
**Note 9 NON CURRENT INVESTMENTS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Fixed Deposit	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 11 INVENTORIES**  
 (At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
WIP	-	-
Stock with Consignee	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 13 CASH AND CASH EQUIVALENTS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
A) Cash In Hand	355.56	84.58
B) Bank Balance	502.20	272.11
<b>Total</b>	<b>857.76</b>	<b>356.69</b>





**Note 14 SHORT TERM LOANS AND ADVANCES**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Advances for Purchases	-	-
Advances to Suppliers	-	-
Security Deposit with RICL	-	-
Security Deposit with BSNL	-	-
Additional Tax Recoverable C.G.	-	-
GST INPUT	-	-
Others	-	-
TDS Receivable P.Y	-	-
TDS Receivable A.Y 2022-23	1,958.22	2,532.11
<b>Total</b>	<b>1,958.22</b>	<b>2,532.11</b>

**Note 15 OTHER CURRENT ASSETS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
A) Preliminary exps. w/off	-	-
B) ITC (GST)	-	-
C) other	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



# **Note 5 TRADE PAYABLES**

## **Figures For the Current Reporting Period**

Particulars	Outstanding for following periods from due date				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	-

## **Figures For Previous Reporting Period**

Particulars	Outstanding for following periods from due date				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	-



**Note 12 TRADE RECEIVABLES**  
**Figures For the Current Reporting Period**

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

**Figures For Previous Reporting Period**

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



Note - 8

**PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED**  
STATEMENT OF FIXED ASSETS, AS ON 31st MARCH 2020

PARTICULARS	RATE OF DEPRECIATION	G R O S S ----- B L O C K					DEPRECIATION			N E T -- B L O C K	
		AS ON 01/04/2021	ADDITIONS Before 30.09.2021	ADDITIONS After 30.09.2021	SALE during the year	AS ON 31.3.2022	UP TO 01.04.2021	FOR THE YEAR	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2021
Machinery (Scorio)	18.10%	10,167.16	-	-	-	10,167.16	3,658.56	1,178.06	4,836.62	5,330.55	6,508.60
Interier & Battery	18.10%	-	137.29	-	-	137.29	-	24.51	24.51	112.78	-
Air-Cooler	18.10%	-	48.31	-	-	48.31	-	8.74	8.74	39.57	-
I-Phone	18.10%	-	1,129.65	-	-	1,129.65	-	150.13	150.13	979.52	-
Furniture & Fixtures	25.89%	645.62	-	-	-	645.62	427.51	56.47	483.98	161.64	218.11
<b>TOTAL</b>		<b>10,812.78</b>	<b>1,315.25</b>	<b>-</b>	<b>-</b>	<b>12,128.03</b>	<b>4,086.07</b>	<b>1,417.91</b>	<b>5,503.98</b>	<b>6,624.05</b>	<b>6,726.71</b>
<b>PREVIOUS YEAR</b>		<b>10,812.78</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>	<b>10,812.78</b>	<b>2571.46</b>	<b>1514.61</b>	<b>4,086.07</b>	<b>6726.71</b>	





ANNEXURE - A

## PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

SL. NO.	PARTICULARS	RATE OF DEP.	WDV as on 01.04.2021	Addition during the year		Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2022
				More than 180 days	Less than 180 days				
1	Machinery (Scorpio)	15%	6,794.84	-	-	-	6,794.84	1,019.23	5,775.62
2	Interter & Battery	15%	-	137.29	-	-	137.29	20.59	116.70
3	Air-Cooler	15%	-	48.31	-	-	48.31	7.25	41.06
4	I-Phone	15%	-	1,129.65	-	-	1,129.65	169.45	960.20
5	Furniture & Fixtures	10%	426.72	-	-	-	426.72	42.67	384.05
Current Year Total :-			7,221.56	1,315.25	-	-	8,536.81	1,259.19	7,277.63



**Note 16 REVENUE FROM OPERATIONS**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Sale of Services	97,912.09	126,605.58
Sale of Goods	-	-
<b>Total - Sales</b>	<b>97,912.09</b>	<b>126,605.58</b>

**Note 17 OTHER INCOME**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Other Income	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 18 COST OF MATERIALS CONSUMED**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Opening stock	-	-
Add: Purchases		
Import	-	1,695.90
Domestic	-	
Less: Closing stock	-	
<b>Cost of material consumed</b>	<b>-</b>	<b>1,695.90</b>



**Note 19 CHANGE IN INVENTORIES**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
<b><u>Inventories at the end of the year:</u></b>		
Finished goods	-	
Work-in-progress	-	
	-	
<b><u>Inventories at the beginning of the year:</u></b>		
Finished goods	-	
Work-in-progress	-	
	-	
<b>Net (increase) / decrease</b>	-	

**Note 20 EMPLOYEE BENEFIT EXPENSES**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Salaries and wages	70,776	102,426.66
ESI Contribution	2,399.18	2,712.79
EPF Contribution	12,818.66	10,806.79
Bonus	-	-
<b>Total</b>	<b>85,993.77</b>	<b>115,946.24</b>

**Note 21 FINANCE COST**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Bank Charges	6.49	6.63
Interest on Unsecured loan	-	-
Interest on Car Loan	767.63	1,038.57
<b>Total</b>	<b>774.12</b>	<b>1,045.20</b>



**Note 22 OTHER EXPENSES**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
<b>INDIRECT EXPENSES</b>		
Rent	1,260.00	1,140.00
Power & Fuel	1,646.43	1,500.00
Printing & Stationery	123.69	58.76
Postage & Stamp	51.44	48.71
Travelling	236.97	152.84
Repaire & Maintanncce	105.26	58.46
Accounting Charges	300.00	240.00
Insurance	234.32	-
GST, PF, ESI Filling Fees	240.00	180.00
GST Late Filling Fees	21.52	16.50
Office Expenses	568.41	368.48
Audit Fees	250.00	250.00
Company Matter Exps	50.00	50.00
ROC Filling Fees	20.00	20.00
Director Remuneration	7,200.00	4,224.00
<b>Total (Rs.)</b>	<b>12,308.04</b>	<b>8,307.75</b>





**PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED**  
**CIN- U45400BR2016OPC025779**

**Notes to accounts & significant accounting policies forming parts of Balance sheet for the period ended 31<sup>st</sup> MARCH, 2022.**

**AS-1 Method of Accounting**

The Financial statements are generally prepared under the historical cost concept using the accrual method of accounting unless stated otherwise here in after. Accounting policies not specifically referred to are consistence with generally accepted accounting principles.

**AS-2 Inventories**

Inventories have been valued on Cost or NRV whichever is lower.

**AS-3 Cash Flow Statements**

Accounting Standard - 3 is not applicable.

**AS-4 Contingencies and events occurring after the Balance Sheet date**

As there is no such transaction Accounting Standard - 4 relating to contingencies and events after the Balance Sheet date not applicable.

**AS-5 Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies**

There is no such transaction related to Accounting Standard - 5.

**AS-6 Depreciation**

Depreciation is charged on WDV and as per AS - 6.

**AS-7 Construction Contract**

There is no construction contract, hence Accounting Standard - 7 not applicable.

**AS-9 Revenue Recognition**

Revenue associated with the transaction is generally recognized at the time of billing.

**AS-10 Fixed Assets**

Fixed Assets is valued at cost less depreciation.

**AS-11 Foreign Exchange**

No foreign exchange transaction has been made during the year.

**AS-12 Government Grant**

Government Grant of Rs. NIL has been received during the year.

**AS-13 Investment**

Investment has been valued on the basis of actual cost unless there is permanent diminution in their value which is less than their original cost.

**AS-14 Amalgamation**



The company has not made any such arrangement of amalgamation during accounting year hence Accounting Standard - 14 is not applicable.

**AS-15 Retirement Benefit**

No employee is retiring from the service. Hence provision relating to accounting for retirement benefits in financial statements of employer is not applicable.

**AS-16 Borrowing Costs**

Borrowing cost born by Company during the year Rs. 00.00

**AS-17 Segment Reporting**

As the turnover for the accounting period does not exceeds Rs.50 crores. Segment Reporting requirements laid down in Accounting Standard - 17 relating to the disclosure of corresponding previous year's figures in the first year of application of the accounting standard are not applicable to the company.

**AS-18 Related Party Disclosures:**

During the year Company has paid Rs. 4,22,400.00 as director's remuneration.

**AS-19 Leasing:**

There are no such leasing agreements.

**AS-20 Earning per Share:**

As per Financial Statement.

**AS- 21 Consolidated Financial Statement:**

There are no subsidiary companies of the company; provisions relating to consolidated financial statement are not applicable.

**AS-22 Accounting for taxes on income:**

Deferred tax is recognized, subject to consideration of prudence, on timing difference, representing the difference between taxable incomes and accounting income that originated in one period and is capable of reversal in one or more subsequent period s. Deferred tax assets and liabilities are measured using tax rates and laws that have enacted or substantially enacted by the balance date.

**AS - 23 Accounting for investment in Associates in consolidated Financial Statements:-**  
NIL.

**AS - 24 Discontinuing operations**

None of the operation during the year is discontinued.

**AS - 25 Interim Financial Reporting**

Since the provisions regarding internal financial reporting are not applicable. Such reports are not prepared.

**AS - 26 Intangible Assets:-**

Not Applicable.



**AS - 27 Financial Reporting of interest in joint venture:-**  
The company does not have any such interest in joint ventures.

**AS - 28 Impairment of assets:-**  
Not Applicable.

**AS -29 Provision, contingent liabilities and Contingent Assets:-**  
The appropriate provisions are made in the accounts. There are no contingent liabilities and contingent assets.

**Other Notes:-**

**1. Previous Years figures**

The previous year figures are shown at appropriate place.

**2. Current Assets & Current Liabilities :**

The balance of current assets and other current liabilities are taken as per ledger of the company pending reconciliation /settlement/confirmation from parties.

For, SHISHIR KUMAR & CO  
Chartered Accountants  
FRN - 018045C

*Shishi*

SHISHIR KUMAR  
Partner  
MRN - 421815



Place: Patna

Date: 01/09/22

*Rahul Kumar*

RAHUL KUMAR  
Director  
(DIN- 07408197)

