



# SHISHIR KUMAR & CO.

Chartered Accountants

## INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF DEVENDRA SINGH AND COMPANY CONSTRUCTION PRIVATE LIMITED  
REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of "PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED", which comprise the Balance Sheet as at March 31, 2020 and the Statement of Profit & Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, its profit (or Loss)\* and cash flows for the year ended on that date.

### Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

### Key audit matters

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

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





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

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

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

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

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

## **MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

This responsibility includes the design, implementation and maintenance of internal control 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 RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 misstatement.

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 control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. 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.

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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.





## 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:

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2020;
- b) In the case of the Statement of Profit and Loss, of the Loss of the Company for the year ended on that date; and

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2003 (the Order) issued by the Central Government of India in terms of Section 143(3) of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order. – **NOT APPLICABLE**
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 and proper return adequate for the purpose of our audit has been received from branches not visited by us.
  - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account and returns
  - d) In our opinion, the Balance Sheet and the Statement of Profit and Loss comply with Accounting Standards notified under the Section 133 of the Companies Act, 2013.
  - e) On the basis of the written representations received from the directors as on March 31, 2020, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020, from being appointed as a director in terms of Section 164(2) of the Act.

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

*Shishir*

SHISHIR KUMAR

Partner

MRN - 421815

UDIN - 204218NAABJ5311

Place: Patna

Date: 01/09/20



**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, 2020.**

**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. NIL 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



SHISHIR KUMAR  
Partner

MRN - 421815

UDIN-20421815'AAAABJ5311  
Place: Patna

Date: 01/09/20

RAHUL  
KUMAR

Digitally signed by  
RAHUL KUMAR  
Date: 2020.09.26  
17:31:17 +05'30'

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

CIN - U45400BR2016OPC025779

Email – ppisecurities@gmail.com

## **BOARD REPORT**

Dear Members,

Your Directors have pleasure in presenting this 4th (Forth) Annual report on the affairs of the Company together with the Audited Statement of Accounts for the year ended on 31<sup>st</sup> March, 2020.

### **1. Financial Summary or performance of the company: ( in Rs.)**

<b>PARTICULARS</b>	<b>YEAR ENDED 31.03.2020</b>	<b>YEAR ENDED 31.03.2019</b>
Revenue for the year	58,95,921.80	35,82,733.00
Other Income	--	--
Total Income	58,95,921.80	35,82,733.00
Profit before Financial Expenses, Depreciation and Taxation	-2,28,003.46	-3,04,589.75
Less: Financial expenses	1,28,262.00	--
Operating profit before Preliminary expenses, Depreciation & Taxation	-3,56,265.46	-3,04,589.75
Less: Depreciation & Preliminary expenses written off	1,85,912.00	60,259.00
Profit before Taxation	-5,42,177.46	-3,64,848.75
Less : Provision for Taxation		
Current Tax	----	----
Deferred Tax	--	--
Mat Credit entitlement		
Profit after Taxation	-5,42,177.46	-3,64,848.75



## **2. Operations**

The Company has reported total income of ₹ 58,95,921.80 for the F.Y 19-20. The Net profits after tax for the year under review amounted to Rs. -5,42,177.46 in the current year.

## **3. Transfer to reserves**

The Company has Rs. -5,42,177.46 transferred to reserves.

## **4. Dividend**

Due to expansion of business, your directors regret their inability to recommend any dividend for financial period 2019-20.

## **5. Material Changes between the date of the Board report and end of financial year.**

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

## **6. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:**

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

## **7. Subsidiary Company:**

As on March 31, 2020, the Company does not have any subsidiary.

## **8. Statutory Auditor & Audit Report:**

M/s Shishir Kumar and Co, Chartered Accountants, statutory auditors of the Company having FRN No. – 18045C hold office until the conclusion appointment tenure.

There are no qualifications or observations or remarks made by the Auditors in their Report.

## **9. Change in the nature of business:**

There is no change in the nature of the business of the company.

**10. Deposits:**

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2020. There were no unclaimed or unpaid deposits as on March 31, 2020.

**11. Conservation of energy, technology absorption, foreign exchange earnings and outgo:**

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as "[Annexure A](#)".

**12. Corporate Social Responsibility:**

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

**13. Number of meeting of the Board:**

No of Meeting Held during the year – 5

1<sup>st</sup> Meeting – 09/06/2019

2<sup>nd</sup> Meeting – 01/09/2019

3<sup>rd</sup> Meeting – 15/10/2019

4<sup>th</sup> Meeting – 06/12/2019

5<sup>th</sup> Meeting -26/03/2020

**14. DIRECTORS AND KEY MANAGERIAL PERSONNEL :**

There is no any change in board member and Rule 8 of section 203 is not applicable in the company.

**15. Directors' Responsibility Statement:**

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

(i) in the preparation of the annual accounts for the financial year ended 31<sup>st</sup> March, 2020, the applicable accounting standards had been followed along with proper explanation relating to material departures;



(ii) 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 the state of affairs of the company as at March 31, 2020 and of the profit and loss of the company for that period;

(iii) 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 other irregularities;

(iv) the directors had prepared the annual accounts on a going concern basis; and

(vi) 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.

#### **16. Declaration by Independent Directors**

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

#### **17. Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178;**

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

#### **18. Particulars of loans, guarantees or investments under section 186:**

During the year under review, the Company has made investments as fixed deposits with bank Rs.

#### **19. Particulars of Employee:**

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

#### **20. CHANGES IN SHARES CAPITAL :**

The Company has not issued and allot any equity share to existing share holder during the year under review.

## **21.Acknowledgments:**

Your Directors take this opportunity to place on record their appreciation and sincere gratitude to the Government of India, Government of Bihar, and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come.

Your Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.

**For and on behalf of the Board of Directors  
PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED**

**Place: Patna  
Dated: 01/09/2020**

**RAHUL KUMAR  
Director  
(DIN- 07408197)**



**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:**

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

**For and on behalf of the Board of Directors  
PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED**

**Place: Patna  
Dated: 01/09/2020**

**RAHUL KUMAR  
Director  
(DIN- 07408197)**

## ANNEXURE – A

### **Information under Section 134(3)(m) of the Companies Act, 2013 read with rule 8(3) the Companies (Accounts) Rules, 2014 and forming part of the Report of the Directors**

#### **(A) Conservation of energy-**

- (i) the steps taken or impact on conservation of energy: NIL
- (ii) the steps taken by the company for utilising alternate sources of energy: NIL
- (iii) the capital investment on energy conservation equipments: NIL

#### **(B) Technology absorption-**

- (i) the efforts made towards technology absorption: NIL
- (ii) the benefits derived like product improvement, cost reduction, product development or import substitution: NIL
- (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- : NIL
- (iv) the expenditure incurred on Research and Development: NIL

#### **(C) Foreign exchange earnings and Outgo- N/A**

<b>Particulars</b>	<b>2018-2019</b>	<b>2017-2018</b>
Total Foreign Exchange Received (F.O.B. Value of Export)		
Total Foreign Exchange used:		
i) Raw Materials	-	-
ii) Consumable Stores	-	-
iii) Capital Goods	-	-
iv) Foreign Travels	-	-
v) Others		

**For and on behalf of the Board of Directors  
PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED**

**Place: Patna  
Dated: 01/09/2020**

**RAHUL KUMAR  
Director  
(DIN- 07408197)**



**PAWAN PUTRA INFRASECURITY (OPC) PVT LTD**  
**C/O-SRI JAI PRAKASH SINGH ROAD NO-8 RAJIV NAGAR PATNA BR 800024 IN**  
**BALANCE SHEET AS ON 31ST MARCH 2020**

(Rupees in.....)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
(1) <b>Shareholders' Funds</b>			
(a) Capital	A	100,000.00	100,000.00
(b) Reserves and Surplus	B	(895,536.65)	(353,359.19)
(c) Money Received against share warrants			
(2) <b>Share application money pending allotment</b>			
(3) <b>Non-current liabilities</b>			
(a) Long-term borrowings	C	1,099,692.00	1,321,146.00
(b) Deferred Tax Liabilities			-
(c) Other Long-term Liabilities	D	310,000.00	200,000.00
(d) Long-term provisions			-
(4) <b>Current Liabilities</b>			
(a) Short-term Borrowings			-
(b) Trade Payables			-
(c) Other Current Liabilities	E	445,900.00	-
(d) Short-term Provisions	F	15,000.00	15,000.00
<b>TOTAL</b>		<b>1,075,055.35</b>	<b>1,282,786.81</b>
<b>II. ASSETS</b>			
(1) <b>Non-current assets</b>			
(a) <b>Fixed assets</b>			
(i) Tangible assets	G	824,132.26	1,010,044.26
(ii) Intangible assets		-	-
(iii) Capital Work In Progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances		-	-
(e) Other non-current assets		-	-
(2) <b>Current assets</b>			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	H	150,723.09	210,838.55
(e) Short-term loans and advances		-	-
(f) Other current assets	I	100,200.00	61,904.00
<b>Contingent Liabilities and Commitments</b>			
<b>TOTAL</b>		<b>1,075,055.35</b>	<b>1,282,786.81</b>

In terms of our report of even date.

Place: Patna

Date: 01/09/20

PAWAN PUTRA INFRASECURITY (OPC) PVT LTD

SD/- RAHUL KUMAR  
(RAHUL KUMAR)  
DIRECTOR

All Notes form Part of the accounts

For, SHISHIR KUMAR & CO  
Chartered Accountants

*Shishir*

SD/-SHISHIR KUMAR  
(SHISHIR KUMAR)  
PARTNER  
M.No. 421815

UDIN- 20421815.AAAABJ5311



**PAWAN PUTRA INFRASECURITY (OPC) PVT LTD**  
**C/O-SRI JAI PRAKASH SINGH ROAD NO-8 RAJIV NAGAR PATNA BR 800024 IN**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2020**

(Rupees in.....)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations	J	5,895,921.80	3,582,733.00
II. Other income		-	-
III. Total Revenue (I+II)		5,895,921.80	3,582,733.00
IV. Expenses:			
Cost of materials consumed	K	299,244.26	378,622.85
Purchase of Stocks-in-Trade		-	-
Changes in inventories of finished goods		-	-
Work-in-progress and Stock-in-Trade		-	-
Employees benefits expense	L	5,501,751.54	3,178,848.00
Finance costs	M	128,262.00	-
Depreciation and amortization expense	G	185,912.00	60,259.00
Other expenses	N	322,929.46	329,851.90
<b>Total expenses</b>		<b>6,438,099.26</b>	<b>3,947,581.75</b>
V. Profit before exceptional and extraordinary items and tax	(III-IV)	(542,177.46)	(364,848.75)
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax	(V-VI)	(542,177.46)	(364,848.75)
VIII. Extraordinary Items		-	-
IX. Profit before tax	(VII-VIII)	(542,177.46)	(364,848.75)
X. Tax expense: -		-	-
(1) Current tax		-	-
(2) Deferred tax		-	-
XI. Profit (Loss) for the period from continuing operations	(ix-x)	(542,177.46)	(364,848.75)
XII. Profit (Loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(Loss) from discontinuing operations after tax	(XII-XIII)	-	-
XV. Profit/(Loss) for the period	(XI+XIV)	(542,177.46)	(364,848.75)
XVI. Earning per equity share:		-	-
(1) Basic		-	-
(2) Diluted		-	-

In terms of our report of even date.

Place: Patna

Date: 01/09/20

PAWAN PUTRA INFRASECURITY (OPC) PVT LTD

SD/- RAHUL KUMAR  
(RAHUL KUMAR)  
DIRECTOR

All Notes form Part of the accounts  
For, SHISHIR KUMAR & CO  
Chartered Accountants

*Shishir*

SD/-SHISHIR KUMAR  
(SHISHIR KUMAR)  
PARTNER  
M.No. 421815



UDIN- 20421815 AAAABJS311



**PAWAN PUTRA INFRASECURITY (OPC) PVT LTD**  
**C/O-SRI JAI PRAKASH SINGH ROAD NO-8 RAJIV NAGAR PATNA BR 800024 IN**  
**"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2020**

Particulars	Figures ( )	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - A Share Capital			
AUTHORISED SHARE CAPITAL (10,000 Equity Shares of Rs.100. Each)		1,000,000.00	1,000,000.00
ISSUED, SUBSCRIBED & PAID UP CAPITAL (1,000 Equity Shares of Rs.100 Each)		100,000.00	100,000.00
ISSUED, SUBSCRIBED BUT NOT FULLY PAID UP CAPITAL (..... Equity Shares of Rs. .... Each)		-	-
		100,000.00	100,000.00
<b>RECONCILIATION OF EQUITY SHARES</b>			
No of Equity Share Capital as at 01st April, 2019		1,000.00	1,000.00
No of Equity Share Capital as at 31st March, 2020		1,000.00	1,000.00
<b>DETAILS OF SHARES HELD BY EACH SHAREHOLDERS MORE THAN 5%</b>			
Name & Share holdings	Number % holding	Number % holding	Number % holding
RAHUL KUMAR	1,000 100.00	100.00 100.00	100.00 100.00
<b>RIGHTS, PREFERENCES AND RESTRICTIONS ATTACHED TO EACH CLASS OF SHARES</b>	As per articles of Association	As per articles of Association	
<b>SHARES HELD BY HOLDING COMPANY</b>	N.A	N.A	
<b>SHARES RESERVED FOR ISSUE UNDER OPTION AND CONTRACTS/ COMMITMENTS FOR SALE OF SHARES/ DISINVESTMENT, INCLUDING THE TERMS AND AMOUNTS</b>	N.A	N.A	
<b>FOR THE FIVE YEARS IMMEDIATELY PRECEDING THE DATE OF BALANCE SHEET IS PREPARED</b>			
<b>NUMBER AND CLASS OF SHARES ALLOTTED IN PURSUANT OF CONTRACT WITHOUT PAYMENT BEING RECEIVED IN CASH</b>	NIL	NIL	
<b>NUMBER AND CLASS OF SHARES ALLOTTED BY WAY OF BONUS:</b>	NIL	NIL	
<b>NUMBER AND CLASS OF SHARES BOUGHT BACK</b>	NIL	NIL	
<b>TERMS OF ANY SECURITIES CONVERTIBLE INTO EQUITY/ PREFERENCE SHARES ISSUED ALONG WITH THE EARLIEST DATE OF CONVERSION IN DESCENDING ORDER STARDING FROM THE FARTHEST SUCH DATE</b>	NIL	NIL	
<b>CALLS UNPAID (CALLS UNPAID BY DIRECTORS)</b>	NIL	NIL	
<b>FORFEITED SHARES</b>	NIL	NIL	





**PAWAN PUTRA INFRASECURITY (OPC) PVT LTD**  
**C/O-SRI JAI PRAKASH SINGH ROAD NO-8 RAJIV NAGAR PATNA BR 800024 IN**  
**"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2020**

Particulars	Figures (C )	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
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**Note No. - B**  
**Reserves and Surplus**

(a) Surplus (Balance in Statement of Profit & Loss			(353,359.19)
Opening Balance	(353,359.19)		
Addition During the Year	(542,177.46)	(895,536.65)	
		<b>(895,536.65)</b>	<b>(353,359.19)</b>

**Note No. - C**  
**Long - Term Borrowings**

(a) Term Loans		1,099,692.00	1,321,146.00
From Banks		-	-
From Others		-	-
		<b>1,099,692.00</b>	<b>1,321,146.00</b>

**Note No. - D**  
**Other Long-term Liabilities**

(a) Loans and Advances From Related Parties		310,000.00	200,000.00
Rahul Kumar			
		<b>310,000.00</b>	<b>200,000.00</b>



**PAWAN PUTRA INFRASECURITY (OPC) PVT LTD**  
**C/O-SRI JAI PRAKASH SINGH ROAD NO-8 RAJIV NAGAR PATNA BR 800024 IN**  
**"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2020**

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - E Other Current Liabilities			
(j) Other Payables		445,900.00	-
		<b>445,900.00</b>	<b>-</b>
Note No. - F Short - Term Provisions			
(a) Company Matter Exps		5,000.00	5,000.00
(b) Audit Fee Payable		10,000.00	10,000.00
		<b>15,000.00</b>	<b>15,000.00</b>
Note No. - H Cash and Cash Equivalents			
(a) Balance with Banks		148,543.93	46,367.13
(b) Cash on hand		2,179.16	164,471.42
		<b>150,723.09</b>	<b>210,838.55</b>
Note No. - I Other Current Assets			
(a) TDS		100,200.00	61,904.00
		<b>100,200.00</b>	<b>61,904.00</b>
Note No. - J Revenue From Operation			
(a) Sale of Service		5,895,921.80	3,582,733.00
		<b>5,895,921.80</b>	<b>3,582,733.00</b>
Note No. - K Cost of Materials consumed			
		299,244.26	378,622.85
		<b>299,244.26</b>	<b>378,622.85</b>



**PAWAN PUTRA INFRASECURITY (OPC) PVT LTD**  
**C/O-SRI JAI PRAKASH SINGH ROAD NO-8 RAJIV NAGAR PATNA BR 800024 IN**  
**"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2020**

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
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**Note No. - L**

**Employees benefits expense**

(a) Salaries and Wages	4,559,986.54	2,519,000.00
(b) Contribution to EPF	556,041.00	403,123.00
(c) Contribution to ESI	132,775.00	148,725.00
(d) Director Remuneration	252,949.00	108,000.00

<b>5,501,751.54</b>	<b>3,178,848.00</b>
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**Note No. - M**

**Finance costs**

(a) Interest Expense	128,262.00	-
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<b>128,262.00</b>	<b>-</b>
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**Note No. - M**

**Other Expenses**

(a) Payment to Auditors		
i) As Auditor -		
- Statutory Audit	10,000.00	10,000.00
ii) For taxation Matters	2,000.00	2,000.00
iii) For Company law Matters	5,000.00	5,000.00
(b) Power and fuel	119,500.00	130,020.00
(c) Rent	102,000.00	102,000.00
(d) GST Late Filing Fees	2,000.00	2,770.00
(e) Travelling & Conveyance	9,496.00	8,633.00
(f) Postage & Stamp	3,440.00	3,127.00
(g) Office expenses	23,052.00	20,956.00
(h) Accounting Charge	24,000.00	24,000.00
(i) Printing & Stationery	3,230.00	2,936.00
(j) Bank charges	1,211.46	1,609.90
(k) GST, EPF, ESI Filing Fees	18,000.00	16,800.00

<b>322,929.46</b>	<b>329,851.90</b>
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## Schedule -G- Tangible Assets

PAWAN PUTRA INFRASECURITY (OPC) PVT LTD  
C/O-SRI JAI PRAKASH SINGH ROAD NO-8 RAJIV NAGAR PATNA BR 800024 IN  
Fixed Assets Statement Forming Part of Balance Sheet as on 31st March 2020

SL No.	Particulars	Rate of Dep	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			Original Cost	Addition	Sale/Scrap	Total As on 01-04-2018	Up to 31.03.2018	During the Year	Up to 31.03.2019	WDV as on 31.03.2019	WDV as on 31.03.2018
		Tangible Assets									
1	Machinery (Scorpio)	18.10%	1,016,716.26	-	-	1,016,716.26	46,385.00	175,630.00	222,015.00	794,701.26	970,331.26
4	Generator Set	18.10%	-	-	-	-	-	-	-	-	-
5	Ball mill & Gear Box	18.10%	-	-	-	-	-	-	-	-	-
6	Furnitur & Fixtures	25.89%	64,562.00	-	-	64,562.00	24,849.00	10,282.00	35,131.00	29,431.00	39,713.00
7	Land & Building	9.50%	-	-	-	-	-	-	-	-	-
Current Year's Figures			1,081,278.26	-	-	1,081,278.26	71,234.00	185,912.00	257,146.00	824,132.26	1,010,044.26
Previous Year's Figures			64,562.00	1,016,716.26	-	1,081,278.26	10,975.00	60,259.00	71,234.00	1,010,044.26	-



**PAWAN PUTRA INFRASECURITY (OPC) PVT LTD**  
**C/O-SRI JAI PRAKASH SINGH ROAD NOK RAJIV NAGAR PATNA BR 800024 IN**  
**Fixed Assets Statement As Per Income Tax Act as on 31st March 2020**

Fixed Assets Statement As Per Income Tax Act as on 31st March 2020												
Sl. No.	Particulars	Rate of Dep	GOODS BLOCK				Total As on 31.03.2020	DEPRECIATION				WDV As On 31.03.2020
			WDV 01.04.2019	Addition		Sale/Scrap		On WDV	Addition		Total As on 31.03.2020	
				1st Half	2nd Half				1st Half	2nd Half		
Tangible Assets												
1	Machinery (Scorpio)	15.00%	940,462.26	-	-	-	940,462.26	141,069.00	-	-	1,081,531.26	799,492.26
4	Furniture & Fixtures	10.00%	52,681.00	-	-	-	52,681.00	5,268.00	-	-	57,949.00	47,413.00
Current Year's Figures			993,143.26	-	-	-	993,143.26	146,337.00	-	-	1,139,480.26	846,905.26
Previous Year's Figures			-	-	-	-	-	-	-	-	-	-

