



SHISHIR KUMAR & CO.

Chartered Accountants

Independent Auditor's Report

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

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of "PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED", which comprise the balance sheet as at 31st March 2021, and the statement of profit and loss and 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 standalone 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 31st March 2021 and its profit for the year ended on that date.

Basis of Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

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

- The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's 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 financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.
- If based on the work performed on the other information that we have obtained prior to the date of this auditor's report, we conclude that is a material misstatement of this other information, we are required to report this fact. We have nothing to report in this regard.



Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone 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. 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 judgments and estimates that are reasonable and prudent and relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone 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 the 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 misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the 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 the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, 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 on the standalone financial statements.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent 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 purposes of our audit.
 - (b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The balance sheet, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;



- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on 31 March 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2021 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 opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses and
 - iii. There were no amounts which were, required to be transferred, to the Investor Education and Protection Fund by the Company.
- (g) (i) Whether 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) Whether 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 such audit procedures that the auditor has 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.
- (h) Whether the dividend declared or paid during the year by the company is in compliance with section 123 of the Companies Act, 2013.
- (i) Whether the company has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

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

Shishir



SHISHIR KUMAR
Partner
MRN - 421815
UDIN: 21421815AAAAKO9010

Place: Patna
Date: 01/08/2021

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 2021

(Rupees in.....)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Capital	A	100,000.00	100,000.00
(b) Reserves and Surplus	B	(1,085,948.65)	(895,536.65)
(c) Money Received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings	C	853,833.00	1,099,692.00
(b) Deferred Tax Liabilities			-
(c) Other Long-term Liabilities	D	-	310,000.00
(d) Long-term provisions			-
(4) Current Liabilities			
(a) Short-term Borrowings			-
(b) Trade Payables			-
(c) Other Current Liabilities	E	1,061,667.00	445,900.00
(d) Short-term Provisions	F	32,000.00	15,000.00
TOTAL		961,551.35	1,075,055.35
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	G	672,671.26	824,132.26
(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) Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	H	35,668.93	150,723.09
(e) Short-term loans and advances		-	-
(f) Other current assets	I	253,211.16	100,200.00
Contingent Liabilities and Commitments			
TOTAL		961,551.35	1,075,055.35

In terms of our report of even date.

Place: Patna

Date: 01/08/2021

PAWAN PUTRA INFRASECURITY (OPC) PVT LTD

Rahul Kumar

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- 21421815 AAAA K09010

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 2021
(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	12,660,558.00	5,895,921.80
II. Other income		-	-
III. Total Revenue (I+II)		12,660,558.00	5,895,921.80
IV. Expenses:			299,244.26
Cost of materials consumed	K	169,590.00	
Purchase of Stocks-in-Trade		-	-
Changes in inventories of finished goods		-	-
Work-in-progress and Stock-in-Trade	L	12,017,024.00	5,501,751.54
Employees benefits expense	M	103,857.00	128,262.00
Finance costs	G	151,461.00	185,912.00
Depreciation and amortization expense	N	409,038.00	322,929.46
Other expenses			
Total expenses		12,850,970.00	6,438,099.26
V. Profit before exceptional and extraordinary items and tax	(III-IV)	(190,412.00)	(542,177.46)
VI. Exceptional items			
VII. Profit before extraordinary items and tax	(V-VI)	(190,412.00)	(542,177.46)
VIII. Extraordinary Items			
IX. Profit before tax	(VII-VIII)	(190,412.00)	(542,177.46)
X. Tax expense: -		-	-
(1) Current tax		-	-
(2) Deferred tax		-	-
XI. Profit (Loss) for the period from continuing operations	(ix-x)	(190,412.00)	(542,177.46)
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)	(190,412.00)	(542,177.46)
XVI. Earning per equity share:			
(1) Basic		-	-
(2) Diluted		-	-

In terms of our report of even date.

Place: Patna

Date: 01/08/2021

PAWAN PUTRA INFRASECURITY (OPC) PVT LTD

Rahul Kumar

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-2/421815AAAAK09010

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 2021

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. - 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

RECONCILIATION OF EQUITY SHARES

No of Equity Share Capital as at 01st April, 2020	1,000.00	1,000.00
No of Equity Share Capital as at 31st March, 2021	1,000.00	1,000.00

DETAILS OF SHARES HELD BY EACH SHAREHOLDERS MORE THAN 5%

Name & Share holdings	Number	% holding	Number	% holding
RAHUL KUMAR	1,000	100.00	100.00	100.00

RIGHTS, PREFERENCES AND RESTRICTIONS ATTACHED TO EACH CLASS OF SHARES

	As per articles of Association	As per articles of Association
SHARES HELD BY HOLDING COMPANY	N.A	N.A
SHARES RESERVED FOR ISSUE UNDER OPTION AND CONTRACTS/ COMMITMENTS FOR SALE OF SHARES/ DISINVESTMENT, INCLUDING THE TERMS AND AMOUNTS	N.A	N.A

FOR THE FIVE YEARS IMMEDIATELY PRECEDING THE DATE OF BALANCE SHEET IS PREPARED

NUMBER AND CLASS OF SHARES ALLOTTED IN PURSUANT OF CONTRACT WITHOUT PAYMENT BEING RECEIVED IN CASH	NIL	NIL
NUMBER AND CLASS OF SHARES ALLOTTED BY WAY OF BONUS:	NIL	NIL
NUMBER AND CLASS OF SHARES BOUGHT BACK	NIL	NIL
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	NIL	NIL
CALLS UNPAID (CALLS UNPAID BY DIRECTORS)	NIL	NIL
FORFEITED SHARES	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 2021

Particulars	Figures (`)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - B			
Reserves and Surplus			
(a) Surplus (Balance in Statement of Profit & Loss			
Opening Balance	(895,536.65)		(895,536.65)
Addition During the Year	(190,412.00)	(1,085,948.65)	
		(1,085,948.65)	(895,536.65)
Note No. - C			
Long - Term Borrowings			
(a) Term Loans			
From Banks		853,833.00	1,099,692.00
From Others		-	-
		853,833.00	1,099,692.00
Note No. - D			
Other Long-term Liabilities			
(a) Loans and Advances From Related Parties			
Rahul Kumar		-	310,000.00
		-	310,000.00
Note No. - E			
Other Current Liabilities			
(j) Other Payables		1,061,667.00	445,900.00
		1,061,667.00	445,900.00
Note No. - F			
Short - Term Provisions			
(a) Company Matter Exps		7,000.00	5,000.00
(b) Audit Fee Payable		25,000.00	10,000.00
		32,000.00	15,000.00
Note No. - H			
Cash and Cash Equivalents			
(a) Balance with Banks		27,210.63	148,543.93
(b) Cash on hand		8,458.30	2,179.16
		35,668.93	150,723.09
Note No. - I			
Other Current Assets			
(a) TDS		253,211.16	100,200.00
		253,211.16	100,200.00



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 2021

Particulars	Figures (`)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - J Revenue From Operation			
(a) Sale of Service		12,660,558.00	5,895,921.80
		12,660,558.00	5,895,921.80
Note No. - K Cost of Materials consumed			
		169,590.00	299,244.26
		169,590.00	299,244.26
Note No. - L Employees benefits expense			
(a) Salaries and Wages		10,242,666.00	4,559,986.54
(b) Contribution to EPF		1,080,679.00	556,041.00
(c) Contribution to ESI		271,279.00	132,775.00
(d) Director Remuneration		422,400.00	252,949.00
		12,017,024.00	5,501,751.54
Note No. - M Finance costs			
(a) Interest Expense		103,857.00	128,262.00
		103,857.00	128,262.00
Note No. - M Other Expenses			
(a) Payment to Auditors			
i) As Auditor -			
- Statutory Audit		10,000.00	10,000.00
- Tax Audit		15,000.00	
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		150,000.00	119,500.00
(c) Rent		114,000.00	102,000.00
(d) GST Late Filling Fees		1,650.00	2,000.00
(e) Travelling & Conveyance		15,284.00	9,496.00
(f) Postage & Stamp		4,871.00	3,440.00
Repaire & Maintanance		5,846.00	
(g) Office expenses		36,848.00	23,052.00
(h) Accounting Charge		24,000.00	24,000.00
(i) Printing & Stationery		5,876.00	3,230.00
(j) Bank charges		663.00	1,211.46
(k) GST, EPF, ESI Filling Fees		18,000.00	18,000.00
		409,038.00	322,929.46



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 2021

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK				DEPRECIATION			NET BLOCK	
			Original Cost	Addition	Sales/Scrap	Total As on 01-04-2021	Up to 31.03.2020	During the Year	Up to 31.03.2021	WDV as on 31.03.2021	WDV as on 31.03.2020
Tangible Assets											
1	Machinery (Scorio)	18.10%	1,016,716.26	-	-	1,016,716.26	222,015.00	143,841.00	365,856.00	650,860.26	794,701.26
2	Furniture & Fixtures	25.89%	64,562.00	-	-	64,562.00	35,131.00	7,620.00	42,751.00	21,811.00	29,431.00
Current Year's Figures			1,081,278.26	-	-	1,081,278.26	257,146.00	151,461.00	408,607.00	672,671.26	824,132.26
Previous Year's Figures			1,081,278.26	-	-	1,081,278.26	71,234.00	185,912.00	257,146.00	824,132.26	-



PAWAN PUTRA INFRASECURITY (OPC) PVT LTD
C/O-SRI JAI PRAKASH SINGH ROAD NO-8 RAJIV NAGAR PATNA BR 800024 IN
Fixed Assets Statement As Per Income Tax Act as on 31st March 2021

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK					DEPRECIATION					WDV As On 31.03.2021
			WDV 01.04.2020	Addition		Sale/Scrap	Total As on 31.03.2021	On WDV	Addition		Total As on 31.03.2021		
				1st Half	2nd Half				1st Half	2nd Half			
Tangible Assets													
1	Machinery (Scorio)	15.00%	799,393.26	-	-	-	799,393.26	119,909.00	-	-	119,909.00	679,484.26	
4	Furnitur & Fixtures	10.00%	47,413.00	-	-	-	47,413.00	4,741.00	-	-	4,741.00	42,672.00	
	Current Year's Figures		846,806.26	-	-	-	846,806.26	124,650.00	-	-	124,650.00	722,156.26	
	Previous Year's Figures	-					-				-		



PAWAN PUTRA INFRASECURITY (OPC) PRIVATE LIMITED
CIN- U45400BR2016OPC025779

Notes to accounts & significant accounting policies forming parts of Balance sheet for the period ended 31st MARCH, 2021.

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 contact, 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

Shishir

SHISHIR KUMAR
Partner
MRN - 421815



Rahul Kumar

RAHUL KUMAR
Director
(DIN- 07408197)



Place: Patna

Date: 01/08/2021

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 31st March, 2021.

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

PARTICULARS	YEAR ENDED 31.03.2021	YEAR ENDED 31.03.2020
Revenue for the year	1,26,60,558.00	58,95,921.80
Other Income	--	--
Total Income	1,26,60,558.00	58,95,921.80
Profit before Financial Expenses, Depreciation and Taxation	64,906.00	-2,28,003.46
Less: Financial expenses	1,03,857.00	1,28,262.00
Operating profit before Preliminary expenses, Depreciation & Taxation	-38,951.00	-3,56,265.46
Less: Depreciation & Preliminary expenses written off	1,51,461.00	1,85,912.00
Profit before Taxation	-1,90,412.00	-5,42,177.46
Less : Provision for Taxation		
Current Tax	----	----
Deferred Tax	--	--
Mat Credit entitlement		
Profit after Taxation	-1,90,412.00	-5,42,177.46



2. Operations

The Company has reported total income of ₹ 1,26,60,558.00 for the F.Y 20-21. The Net profits after tax for the year under review amounted to Rs. -1,90,412.00 in the current year.

3. Transfer to reserves

The Company has Rs. -1,90,412.00 transferred to reserves.

4. Dividend

Due to expansion of business, your directors regret their inability to recommend any dividend for financial period 2020-21.

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, 2021, 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, 2021. There were no unclaimed or unpaid deposits as on March 31, 2021.

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

1st Meeting –

2nd Meeting –

3rd Meeting –

4th Meeting –

5th Meeting –

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 31st March, 2021, 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, 2021 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: 01/08/2021



Rahul Kumar

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:

Name(s) of the related party and nature of relationship	Nature of contracts/arrangement/transactions	Duration of the contracts / arrangement/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:
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

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

Place: Patna

Dated: 01/08/2021



Rahul Kumar

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

Particulars	2020-2021	2019-2020
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: 01/08/2021



Rahul Kumar
RAHUL KUMAR
Director
(DIN- 07408197)