

OMMBASTU BUILDCON PRIVATE LIMITED
PLOT NO: N5/170 IRC VILLAGE, JAUDEV VIHAR, BHUBANESWAR, ODISHA, 751015
CIN: U70109OR2020PTC033083

DIRECTORS REPORT

Dear Members

OMMBASTU BUILDCON PRIVATE LIMITED

The Directors have pleasure in presenting their 2nd Annual Report together with the Audited Statement of Accounts of your Company for the financial year ended March 31, 2022.

FINANCIAL HIGHLIGHTS:

(Amount in Rs)

Particulars	Year ended 31 st March, 2022	Year ended 31 st March, 2021
Gross Turnover (Including other income)	0.00	-
Total expenses	7821469.00	-
Profit/(Loss) before taxation	0.00	-
Less: Tax Expense (including deferred tax)	0.00	-
Profit/(Loss) after tax	0.00	-

DIVIDEND:

The Board of Directors does not propose any dividend for the Financial Year ended March 31, 2022.

TRANSFER TO RESERVES:

No amount was transferred to the reserves during the financial year ended 31st March; 2022.

STATE OF THE COMPANY'S AFFAIRS AND FUTURE OUTLOOK:

There has been no change in the business of the Company during the financial year ended 31st March, 2022.

The company has reported turnover of Rs. Nil/- during the period under review and the company has reported profit after tax of Rs. Nil/-. The board of director and management of

the company have been trying to create more revenue generation possibilities. Hopefully we will have positive result in the next fiscal.

MEETINGS OF THE BOARD OF DIRECTORS:

During the financial year ended 31st March, 2022, 4 (four) Meetings of the Board of Directors of the Company was held.

The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

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

LOANS, GUARANTEES AND INVESTMENTS:

Your company has not given any loan or provided security or made any investments pursuant to the provisions of Section 186 of Companies Act, 2013.

EXTRACT OF ANNUAL RETURN:

The extract of Annual Return in form no.MGT-9 as required under Section 92 of the Companies Act, 2013 for the financial year ending March 31, 2021 is annexed hereto as Annexure and forms part of this report.

RELATED PARTY TRANSACTIONS:

All related party transactions that were entered into during the financial year ended 31st March, 2022 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

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

A. Conservation of Energy, Technology Absorption

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review. The company uses energy saving lights and equipments for conservation of electricity. Substantial capital expenditure is not incurred for energy saving equipments. Company is planning for use of alternative source of energy in near future.

B. Foreign Exchange Earnings and Outgo

The company has no export activity. Total foreign exchange used and earned during the concerned year is NIL.

DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP):

There has been no change in the constitution of board during the year under review i.e. the structure of the board remains same.

In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

AUDITORS:

M/s KCM& Associates, Chartered Accountants have been appointed as Statutory Auditor of the Company for a period of 5 financial years. They continue as Statutory Auditor of the Company.

AUDITOR'S REPORT:

The Auditor's report is self explanatory and it does not contain any qualified opinion.

FRAUDS REPORTED BY AUDITOR:

No frauds have been reported by the Statutory Auditor during the financial year as per provisions of Section 143 (12) of the Companies Act, 2013.

CHANGE IN THE NATURE OF BUSINESS:

There has been no change in the nature of business of the Company during the financial year and the Company continues with existing business.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY ANY REGULATOR:

No significant or material orders have been passed by any Regulator, Court or Tribunal impacting the going concern status and Company's operations in future.

DEPOSITS:

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

BOARD'S COMMENT ON THE AUDITORS' REPORT:

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self explanatory. There is no qualified opinion in the Auditor's report.

COMPLIANCE WITH SECRETARIAL STANDARD:

The company has complied with the provisions of both applicable Secretarial Standards (SS I & SS II) issued by the Institute of Company Secretaries of India.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- (a) in the preparation of the annual accounts for the year ended 31st March, 2022, the Company has followed the applicable accounting standards and there are no material departures from the same.
- (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 as at 31st March, 2022 and of the profit and loss of the Company for that period;
- (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 Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company;
- (f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, Government authorities, customers, Vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board of Directors
OMMBASTU BUILDCON PRIVATE LIMITED

Chairman

Date: 05/09/2022
Place: Bhubaneswar

OMMBASTU BUILDCON PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS

For the Financial year ended 31st March , 2022

1. The significant accounting policies are summarised below :

i) Basis of Accounting: The Financial Statements are prepared on mercantile basis under historical cost convention in accordance with the Generally Accepted Accounting Principles in India and comply with mandatory Accounting Standards issued by the Institute of Chartered Accountants of India.

ii) Fixed assets are stated at cost net of depreciation.

iii) Depreciation has been calculated as per life of Assets prescribed under schedule II of the Companies Act' 2013.

iv) Retirement Benefits: Gratuity liability has not been provided for in the accounts, since none of the employee has completed the required period of service.

2. Claims against the Company not acknowledged as debt : Nil

3. Estimated amount of contract remaining to be executed on Capital Account and not provided for : Nil

4. Expenditure on Research and Development : Nil

5. Earnings & Expenditure in Foreign Currency : Nil.

6. Value of Imports calculated on CIF basis : Nil

7. As informed to us, there are no small scale industrial undertakings to whom the Company owe any sum, together with interest outstanding for more than thirty days.

8. Balances of Current Assets, Loans & Advances and Current Liabilities are subject to reconciliation/confirmation.

9. No provision is made for liabilities which are contingent in nature, unless it is probable that future events will confirm that an asset has been impaired or a liability incurred as at the Balance Sheet date and a reasonable estimate of the resulting loss can be made. However, all known, material contingent liabilities are disclosed by way of separate notes.

10. In accordance with the pronouncements of "Accounting Standard 11 - Accounting for effects in changes in Foreign Exchange Rate", no transactions in Foreign currency have been carried out during the year

11. Accounting policies not specifically referred to, are consistent with the Generally Accepted Accounting Principles and are followed consistently.

12. Accounting Standard 17 - Segment Reporting: There are no business as well as geographical segments that need to be reported.

13. Accounting Standard 18 - Related Parties Disclosure: during the year related party transaction Rs.15,50,000/-

14. Accounting Standard 20 - Earning per Share: 0.00

15. Accounting Standard 22 - Deferred Taxation: Provision for Deferred Taxation has been made and accounted for.

16. Previous year's figures are mentioned as this is the continuing business.

17. During the the year no contracts are completed, all the expenses we shown as work in progress amounting to Rs.86,93,433/-

Place: Bhubaneswar
Date: 08/09/2022

For KCM & Associates
Chartered Accountants
FRN-326397E


CA. Krushna Chandra Mohanty
Partner
M.No-065809



INDEPENDENT AUDITOR'S REPORT

To
The Members of **OMM BASTU BUILDCON PRIVATE LIMITED**
Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of OMM BASTU BUILDCON PRIVATE LIMITED, which comprises the Balance Sheet as at March, 31, 2022 and the Statement of Profit and Loss for the year then ended and notes to the Standalone 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 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 March 31, 2022, profit for the year ended on that date.

Basis for Opinion

We have 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 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 together with the ethical requirements that are relevant to our audit of the Standalone Financial statements under the provisions of the Companies Act, 2013A and the Rules there under, 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 on the standalone financial statements.

Information Other than the Standalone 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 Management Discussion and Analysis, Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial statements and our auditor's report thereon. Our opinion on the Standalone 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 standalone 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 in the 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.

Responsibilities of Management for the Standalone Financial statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone Financial statements that give a true and fair view of the Standalone Financial position & Standalone Financial performance of the Company in accordance with the Accounting Standards specified under Section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal control, those were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 to do so.

The Board of Directors is also responsible for overseeing the company's Standalone Financial reporting process.

Auditor's Responsibilities for the Audit of Standalone Financial statement

Our objectives are to obtain reasonable assurance about whether the standalone 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 Standalone 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 Standalone 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 Standalone Financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Company's internal Standalone Financial 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 ability of the Company 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 Standalone Financial statements or, if such disclosures are inadequate, to modify our opinion. We have nothing to report in this regard. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.

- Evaluate the overall presentation, structure and content of the Standalone Financial statements, including the disclosures, and whether the Standalone Financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial statements.

We also communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings 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 the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A, a statement on the matters specified in the paragraph 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 purpose of our audit.

b. In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.

c. The Balance Sheet, Statement of Profit and Loss Statement dealt with by this Report are in agreement with the books of account.

d. In our opinion, the Standalone Balance Sheet, Statement of Profit and Loss comply with the Accounting Standards specified under Section 133 of Act, read with Rule 7 of the Companies (Accounts) Rules, 2014; and

e. On the basis of written representations received from the directors as on March 31, 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of section 164(2) of the Act.

f. with respect to the adequacy of the internal Financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure B;

h. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

g. With respect to the other matters to be included in the Auditor's Report in accordance with the Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us:

i. As the Management has represented us the Company does not have any pending litigations as at March 31, 2022.

ii. As the Management has represented us, the Company does not have any long-term contracts including derivatives contracts & therefore no provision were required to be made for any material foreseeable losses as at March 31, 2022 as required under the applicable law or accounting standards, on long term contracts including derivative contracts.

iii. The Company is not liable to transfer any amounts to the Investor Education and Protection Fund during the year ended March 31, 2022.

(a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

Place: Bhubaneswar
Date: 08/09/2022

For KCM & Associates
Chartered Accountants
FRN-326397E


CA. Krushna Chandra Mohanty
Partner
M.No-065809
UDIN - 22065809BCHAQJ4844

Annexure - B to the Independent Auditors' Report

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of OMMBASTU BUILDCON PRIVATE LIMITED of even date)

Report on the Internal Financial Controls under Clause (i) of **Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of OMMBASTU BUILDCON PRIVATE LIMITED ("the Company") as of 31 March 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal Standalone Financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company.

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

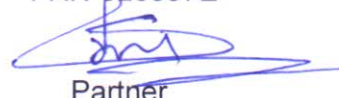
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal Financial controls system over Financial reporting and such internal Financial controls over Financial reporting were operating effectively as at 31 March 2022, based on the internal control over Financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Bhubaneswar
Date: 08/09/2022

For KCM & Associates
Chartered Accountants
FRN-326397E



Partner

M.No-065809

UDIN – 22065809BCHAQJ4844

OMMBASTU BUILDCON PRIVATE LIMITED
PLOT NO : N5/170 IRC VILLAGE, JAYDEV VIHAR, BHUBANESWAR, ODISHA, 751015

BALANCE SHEET AS ON 31st MARCH, 2022

Particulars	Note No.	Figures as at the end of current reporting Rs.	Figures as at the end of previous reporting Period Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	100,000.00	100,000.00
(b) Reserves and surplus	2	-	-
(b) Money Received against share warrents		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	2,200,000.00	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(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	10,838,400.00	840,000.00
(d) Short-term provisions	7	-	-
TOTAL		13,138,400.00	940,000.00
B ASSETS			
1 Non-current assets			
(i) Property, Plant and Equipment	8	-	-
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	-	-
(c) Deferred Tax Assets	9C	-	-
(d) Long term loans and Advances	9D	-	-
(e) Other Non Current Assets		-	-
2 Current assets			
(a) Current Investments	10	-	-
(b) Inventories	11	8,693,433.00	871,964.00
(c) Trade receivables	12	-	-
(d) Cash and cash equivalents	13	60,117.00	68,036.00
(e) Short-term loans and advances	14	4,360,000.00	-
(f) Other Current Assets	15	24,850.00	-
TOTAL		13,138,400.00	940,000.00

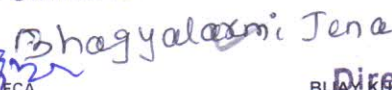
See accompanying notes forming part of the financial statements
In terms of our report attached.

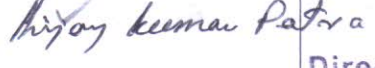
For KCM & Associates
Chartered Accountants
Firm Registration no. 326397E


CA. Krushna Chandra Mohanty/FCA
Partner
Membership no:065809

For OMMBASTU BUILDCON PRIVATE LIMITED

OMMBASTU BUILDCON PVT. LTD. OMMBASTU BUILDCON PVT. LTD.


Bijay Kumar Patra
Director
(DIRECTOR)
1675439


Bhagyalaxmi Jena
Director
(DIRECTOR)
8091092

Place: Bhubaneswar

Date: 08.09.2022

UDIN : 22065309BCHAQT4844

OMMBASTU BUILDCON PRIVATE LIMITED
 PLOT NO : N5/170 IRC VILLAGE, JAYDEV VIHAR, BHUBANESWAR, ODISHA, 751015
 STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Particulars	Note No.	(Figures in lakhs)	
		Figures for the current reporting period	Figures for the previous reporting period
		Rs.	Rs.
I Revenue from operations (gross)	16	-	-
Less: Excise Duty		-	-
Revenue from operations (net)		-	-
II Other Income	17	-	-
III Total Income (I+II)		-	-
IV Expenses			
(a) Cost of materials consumed	18	-	-
(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	-	-
(e) Finance costs	21	-	-
(f) Depreciation and amortisation expenses		-	-
(g) Other expenses	22	-	-
Total Expenses		-	-
V Profit before exceptional and extraordinary item and tax		-	-
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		-	-
VIII Extraordinary Items		-	-
IX Profit before Tax		-	-
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		-	-
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV (Profit) for the Period		-	-
XVI Earning per equity share:			
(1) Basic		-	-
(2) Diluted		-	-

In terms of our report attached.

For KCM & Associates
 Chartered Accountants
 Firm Registration no. 326397E

CA. Krushna Chandra Mohanty, FCA
 Partner
 Membership no: 065809

OMMBASTU BUILDCON PVT. LTD.

Bhagyalaxmi Jena
 Director

BIJAY KUMAR PATRA
 (DIRECTOR)
 1675439

OMMBASTU BUILDCON PVT. LTD.

✓ Bijay Kumar Patra
 Director

BHAGYALAXMI JENA
 (DIRECTOR)
 8091092

Place: Bhubaneswar

Date: 08.09.2022

UDIN : 22065809BCHAQJ4844

OMMBASTU BUILDCON PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -I. SHARE CAPITAL

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 10,00,00 Equity shares of Rs.10/- each with voting rights	100,000.00	1,000,000.00	100,000.00	1,000,000.00
(b) Issued, Subscribed and Paid up 10,00,00 Equity shares of Rs.10 each with voting rights	100,000.00	1,000,000.00	100,000.00	1,000,000.00
	10,000.00	100,000.00	10,000.00	100,000.00
Total	10,000.00	100,000.00	10,000.00	100,000.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
BIJAY KUMAR PATRA	5000	50.00	10	50,000.00
BHAGYALAXMI JENA	5000	50.00	10	50,000.00
TOTAL	10,000.00	100.00	10	100,000.00

NOTE IA. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr.No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	BIJAY KUMAR PATRA	5000	50.00	NIL
2	BHAGYALAXMI JENA	5000	50.00	NIL
Previous reporting Period				
Sr.No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	N/A	NIL	NIL	NIL
2	N/A	NIL	NIL	NIL
3	N/A	NIL	NIL	NIL
4	N/A	NIL	NIL	NIL

NOTE- IB. 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 reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
	N/A	NIL	NIL	NIL
	N/A	NIL	NIL	NIL
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
	N/A	NIL	NIL	NIL
	N/A	NIL	NIL	NIL

In terms of our report attached.

For KCM & Associates
Chartered Accountants
Firm Registration no. 326397E



CA. Krushna Chandra Mohanty, FCA
Partner
Membership no:065809

OMMBASTU BUILDCON PVT. LTD.
Bhagyalaxmi Jena
Director

For OMMBASTU BUILDCON PRIVATE LIMITED,
OMMBASTU BUILDCON PVT. LTD.

BiJay kumar Patra
Director

BIJAY KUMAR PATRA
(DIRECTOR)
1675439

BHAGYALAXMI JENA
(DIRECTOR)
8091092

Place: Bhubaneswar

08.09.2022

OMMBASTU BUILDCON 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
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	-	-
Add: Profit / (Loss) for the year	-	-
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	-	-
Total	-	-

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
0		
<u>UNSECURED LOANS</u>		
<u>Loan from Related parties</u>		
Loan From Friends & Relatives		
Loan From BIJAYLAXMI JENA	2,200,000.00	
TOTAL	2,200,000.00	-

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<u>SECURED LOANS</u>		
OD A/C	-	-
<u>UNSECURED LOANS</u>		
UnSecured Loan	-	-
TOTAL	-	-

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Filing Fees		
Audit fees Payable		
GST Payable		
ADVANCE FROM CUSTOMERS	9,965,000	840,000
Total	9,965,000.00	-

OMMBASTU BUILDCON PVT. LTD.
 Bhagyalaxmi Jena
 Director

OMMBASTU BUILDCON PVT. LTD.
 Bijay Kumar Patra
 Director

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(a) Provision for employee benefits		
Salary Payable	-	-
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
TDS Payable	-	-
TCS Payable	-	-
(c) Provision - Others		
GST Payable	-	-
	-	-
	-	-
Total	-	-

In terms of our report attached.

For OMMBASTU BUILDCON PRIVATE LIMITED

OMMBASTU BUILDCON PVT. LTD.

Bhagyalaxmi Jena

Director

BIJAY KUMAR PATRA
(DIRECTOR)
1675439

OMMBASTU BUILDCON PVT. LTD.

Bijoy kumar Patra

Director

BHAGYALAXMI JENA
(DIRECTOR)
8091092

Place: Bhubaneswar

Date: 08.09.2022

OMMBASTU BUILDCON 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
	Rs.	Rs.
Bansal Learning Pvt Ltd	-	-
Fixed Deposit-Axis Bank	-	-
Fixed Deposit-ICICI Bank	-	-
Accrued Interest on FD	-	-
Fixed Deposit-PNB	-	-
Spamme Internet Cable Solutions Pvt.Ltd	-	-
Total	-	-
Note 9C DEFERRED TAX		
Particulars	-	-
	Rs.	Rs.
Deferred tax upto 2020-21	-	-
Deferred tax 2021-22	-	-
Total	-	-
Note 9D LONG TERM LOANS AND ADVANCES		
Particulars	-	-
	Rs.	Rs.
BIJAY KUMAR PATRA	-	-
Total	-	-

OMMBASTU BUILDCON PVT. LTD.
 Bhagyalaxmi Jena
 Director

OMMBASTU BUILDCON PVT. LTD.
 Bijay Kumar Patra
 Director

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				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 of payment				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	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	-	-	-	-	-	-

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	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	-	-	-	-	-	-

MMBASTU BUILDCON PVT. LTD.
 Bhagyalaxmi Jena
 Director

MMBASTU BUILDCON PVT. LTD.
 Rajay Kumar Patra
 Director

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
	Rs.	Rs.
Finished Goods		-
Raw Material (including Packing Material)		
W I P	8,693,433.00	871,964.00
Stock with Consignee	-	-
Total	8,693,433.00	871,964.00

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
	Rs.	Rs.
A) Cash In Hand	38,724.00	52,636.00
B) Bank Balance	21,393.00	15,400.00
	-	-
Total	60,117.00	68,036.00

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
	Rs.	Rs.
Loans and advance related parties	1,550,000.00	
Others	2,810,000.00	-
Total	4,360,000.00	-

Note 15 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Preliminary exps. w/off	24,850.00	-
B) fixed assets scrap	-	-
Deposits	-	-
Retension Money Receivable	-	-
Advance to Sub contractor	-	-
Hold-Angelique	-	-
Reimbursement Receivable	-	-
C) other	-	-
GST INPUT	-	-
Total	24,850.00	-

In terms of our report attached.

For OMMBASTU BUILDCON PRIVATE LIMITED

OMMBASTU BUILDCON PVT. LTD.

Bhagyalaxmi Jena

Director

BIJAY KUMAR PATRA
(DIRECTOR)
1675439

OMMBASTU BUILDCON PVT. LTD.

Bijay Kumar Patra

Director

BHAGYALAXMI JENA
(DIRECTOR)
8091092

Place: Bhubaneswar

Date: 08.09.2022

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Salary, Allowance	145,000	-
Staff Welfare & Mess Expenses	-	-
Employer's Contribution to Provident Fund	-	-
Employer's Contribution to State Insurance	-	-
Gratuity	-	-
Director Remuneration	-	-
Workman Insurance	-	-
Exgratia Expenses	-	-
Medical Expenses	-	-
Staff Mobile Expenses	-	-
LIC Premium of Staffs	-	-
Incentive Expenses	-	-
Total	145,000.00	-

Note 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	8,568.00	-
Bank Interest (Cash Credit)	-	-
Interest on LAD	-	-
Vehicle Interest	-	-
B.G Commission	-	-
Interest on Business Loan	-	-
Interest on Hand Loan	-	-
Loan Processing Fee	-	-
Total	8,568.00	-

In terms of our report attached.

For KCM & Associates

Chartered Accountants

Firm Registration no. 326397E

CA. Krushna Chandra Mohanty, FCA
Partner
Membership no: 065809

Place: Bhubaneswar

Date: 08.09.2022

OMMBASTU BUILDCON PRIVATE LIMITED

OMMBASTU BUILDCON PVT. LTD.

OMMBASTU BUILDCON PVT. LTD.

Bhagyalaxmi Jena ✓

Bijoy Kumar Patra

Director

BIJAY KUMAR PATRA
(DIRECTOR)
1675439

BHAGYALAXMI JENA
(DIRECTOR)
8091092

Director

Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
(A) DIRECT EXPENSES		
Other direct expenses	1,467,700.00	
Total (A)	1,467,700.00	-
(B) INDIRECT EXPENSES		
Auditors Fees		
Output Gst		
Electricity Expenses		
BIS Fees		
Payments to contractor	626,270.00	
Other expenses	130,000.00	
Commission expenses		
Total (B)	756,270.00	-
Total (A+B)	2,223,970.00	-

In terms of our report attached.

For KCM & Associates

Chartered Accountants

Firm Registration no. 326397E

OMMBASTU BUILDCON PRIVATE LIMITED

OMMBASTU BUILDCON PVT. LTD.

OMMBASTU BUILDCON PVT. LTD.

Bhagyalaxmi Jena

Bijay Kumar Patra

Director

Director

CA. Krushna Chandra Mohanty, FCA
Partner

BIJAY KUMAR PATRA
(DIRECTOR)

BHAGYALAXMI JENA
(DIRECTOR)

Membership no: 065809

1675439

8091092

Place: Bhubaneswar

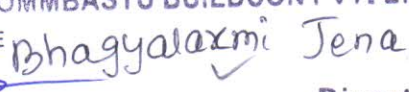
Date: 08.09.2022

OMMBASTU BUILDCON PRIVATE LIMITED
Statement of Cash Flows
For the Years Ending March 31, 2021 and March 31, 2022

	2022	2021
Cash Flows from Operating Activities		
Net Income	-	-
Add: Expenses Not Requiring Cash:		
Depreciation	-	-
Income Tax	-	-
Deferred Tax	-	-
Less: Non operating profit	-	-
Less: Tax of Previous year	-	-
Other	-	-
Add:- Decrease in Current Assets :-		
Inventories	-	-
Deferred Tax	-	-
Short-term loans and advances	-	-
Other Current Assets	-	-
Less :- Increase in Current Assets :-		
Inventories	7,821,469.00	-
Short-term loans and advances	4,360,000.00	-
Trade receivable	-	-
Short-term loans and advances	-	-
Other current assets	24,850.00	-
	12,206,319.00	-
Add:- Increase in Current Liability :		
Short Term Borrowings	-	-
Trade payables	-	-
Other current liabilities	9,998,400.00	-
Short-term provisions	-	-
	9,998,400.00	-
Less:- Decrease in Current Liabilities-		
Short Term Borrowings	-	-
Trade payables	-	-
Short Term Provision	-	-
Short-term provisions	-	-
Other current liabilities	-	-
	-	-
Net Cash from Operating Activities	(2,207,919.00)	-
Cash Flows from Investing Activities		
Add:- Sale of Fixed Assets	-	-
Less:- Purchase of New Equipment	-	-
Add:- Investments Decreased	-	-
Less:- Investments Increased	-	-
Other	-	-
Net Cash Used for Investing Activities	-	-
Add Share Capital	-	-
Add Long-term borrowings	2,200,000.00	-
Less:- Long-term borrowings	-	-
Add Other	-	-
Net Cash from Financing Activities	2,200,000.00	-
NET INCREASE/(DECREASE) IN CASH	(7,919.00)	-
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR	68,036.00	-
CASH, & CASH EQUIVALENT AT THE END OF YEAR	60,117.00	-

For KCM & Associates
Chartered Accountants
Firm Registration no. 326397E

CA. Krushna Chandra Mohanty, FCA
Partner
Membership no:065809

For OMMBASTU BUILDCON PVT. LTD.
OMMBASTU BUILDCON PVT. LTD.

Bhagyalaxmi Jena
Director
BIJAY KUMAR PATRA
(DIRECTOR)
1675439

For OMMBASTU BUILDCON PRIVATE LIMITED
OMMBASTU BUILDCON PVT. LTD.

Bijay Kumar Patra
Director
BHAGYALAXMI JENA
(DIRECTOR)
8091092

Place: Bhubaneswar
Date: 08.09.2022
UDIN : 22065809BCHAQJ4844