



**RAJESH THAKUR & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

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Kavi Raman Path, Nageshwar  
Colony, Near Gold's Gym, Boring  
Road, Patna -800001

Ref : .....

Date : .....

**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS**

**M/s. DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED**  
Reg. Add: F.NO-4B, SAI SABOORI BLOCK, SAI NILAYAM, APARTMENT POLICE  
COLONY, ROAD NO - 02, ANISHABAD, PATNA Patna BR 800002 IN

We have audited the accompanying standalone financial statements of DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED which comprise the Balance Sheet as at 31<sup>st</sup> March, 2023, and the Statement of Profit and Loss, for the year ended, and a summary of the significant accounting policies and other explanatory information.

**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 Companies Act, 2013 ("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 and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**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.

### **Opinion**

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 31<sup>st</sup> March, 2023, and its profits & loss for the year ended on that date.

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

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable..
2. As required by Section 143 (3) of the Act, we report that:
  - a) TCS provision under section 206CR of income tax not complied.
  - b) TDS on Rent &
  - c) 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.





- d) The Balance Sheet and the Statement of Profit and Loss 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 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 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 A"; and
- g) 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:
- The Company doesn't have any pending litigations on its financial position in its financial statements.
  - The Company didn't have any long term contracts including derivative contracts for which there were any material foreseeable losses.
  - There are no amounts which are required to be transferred to the Investor Education and Protection Fund by the Company.

For RAJESH THAKUR & ASSOCIATES  
Chartered Accountants  
Firm's Registration No.-030495C



CA RAJESH KUMAR  
(Proprietor)  
(Membership No.524943)  
UDIN -23524943BGTRPJ4039



Place: Patna  
Date: 30/09/2023

**“ANNEXURE A” TO THE INDEPENDENT AUDITOR’S REPORT**  
**(Referred to in paragraph 2 (f) under “Report on Other Legal and Regulatory**  
**Requirements”**  
**Section of our Audit Report 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 the Company as of March 31, 2023 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”. 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 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 judgments, 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


According to the information and explanations given to us and based on our audit, the following material weakness has been identified as at March 31, 2023:

- a) *The Internal control procedures including, timely recording of cash/bank transactions, reconciliation of accounts, maintenance of fixed assets records need further improvement, streamlining and strengthening.*
- b) *Cash in hand as on 31st march, 2023 are physically verified by the management. (certificate taken) Cash in hand reported 89,71,801/- on 31.03.2023*
- c) *Fixed Assets physically verified by the Management as on 31.03.2023.*

In our opinion, except for the possible effects of the material weakness described above on the achievement of the objectives of the control criteria, the Company has maintained, in all material respects, adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were operating effectively as of March 31, 2023, 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.

We have considered the material weakness identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2023 standalone financial statements of the Company, and the material weakness does do not affect our opinion on the standalone financial statements of the Company.

For RAJESH THAKUR & ASSOCIATES  
Chartered Accountants  
Firm's Registration No.-030495C

  
CA RAJESH KUMAR  
(Proprietor)  
(Membership No.524943)  
UDIN -23524943BGTRPJ4039



Place: Patna  
Date: 30/09/2023



## M/S DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED

Note No:1.

Notes to the financial statements for the period ended March 31, 2023

I. **Company Information**

M/sDELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED (hereinafter referred to as "the Company") is a private limited company incorporated in India as on 27/12/2011 the provisions of the Companies Act, 2013 (CIN-U45204BR2011PTC017932) and having its registered office at FLAT NO- 4B, SAI NILYAM APARTMENT, POLICE COLONY, ROAD NO. 02, ANISHABAD, PATNA-800002

II. **Nature of Operation:**

The Company has been incorporated with the primary objective of carry on the business of Trading & manufacturing of construction materials & its allied areas.

III. **Significant Accounting Policies:**

(a) **Basis of preparation of financial statements:**

Basis of Preparation: - The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accounts) rules, 2014. The financial statements have been prepared under the historical cost convention on an accrual basis except in case of assets for which revaluation is carried out. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

All the assets and liabilities have been classified as current or non-current, wherever applicable, as per the operating cycle of the Company as per the guidance as set out in the Schedule III to the Companies Act, 2013.

(b) **Use of estimates:**

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets and liabilities in future periods.

(c) **Revenue recognition:**

- Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods, services.
- Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest rate applicable.





(d) **Property, plant & equipment and intangible assets**

• **Property, Plant & Equipment:**

Property, plant and equipment are stated at cost, less accumulated depreciation/amortization. Cost comprises the purchase price and any attributable cost of bringing the asset to its location and working condition for its intended use. Property, plant and equipment, retired from active use and held for sale, are stated at lower of their net book value and net realizable value, and are disclosed separately in the financial statements under Current Assets. Spares, which can be used only in connection with a particular Plant and Equipment of the Company and use is expected to be irregular, are capitalized at cost. Gains/Losses arising from retirement or disposal of Property, plant and equipment, which are carried at cost, are recognized in the Statement of Profit and Loss expenditure, net of income earned, during construction period is included under capital work-in-progress, and the same is allocated to the respective Property, plant and equipment on the completion of construction.

• **Intangible Assets**

Intangible assets are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any.

• **Depreciation & Amortization**

Depreciation is provided using the written down value method as per the useful life specified in Part "C" of Schedule III of the Companies Act, 2013 and after retaining the residual value of 5% of the original cost of the assets as specified in the said Schedule. Further, the Schedule II to the Companies Act, 2013 requires that useful life and depreciation for significant components of an asset should be determined separately. The identification of significant components is matter of technical judgment and is decided on case to case basis; wherever applicable

(e) **Impairment of assets**

The company makes an assessment of any indicator that may lead to impairment of assets on an annual basis. An impairment loss is recognized wherever the carrying amount of the assets exceeds its recoverable amount. The recoverable amount is greater of the net selling price and value in use. In assessing value in use valuation is done by the estimated future cash flows (discounted to their present value, based on an appropriate discounting factor) are used. Impairment losses are recognized in the statement of Profit and Loss.

(f) **Borrowing cost**

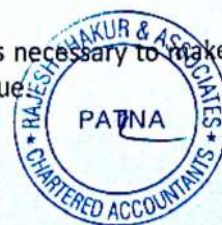
Borrowing cost includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowings. Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

(g) **Investments**

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

(h) **Inventories**

Course of business, less the estimated costs of completion, and the estimated costs necessary to make the sale. In the absence of cost, waste/scrap is valued at estimated net realizable value.





**(i) Taxes on Income**

- Income-tax expense comprises current tax .
- Current Tax is the amount of tax payable on taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.
- Deferred tax resulting from timing difference between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date. Deferred tax assets subject to consideration of prudence, are recognized and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Such assets are reviewed as at each balance sheet date to re-assess realization.

**(j) Foreign currency transactions**

Foreign currency transactions are accounted for at the exchange rate prevailing on the date of the transaction. All monetary foreign currency assets and liabilities are converted at the exchange rates prevailing at the date of the balance sheet. Exchange gains or losses arising out of fluctuations in exchange rates on settlement during the period or translation at the period end are recognized in the Statement of Profit and Loss.

**(k) Leases**

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term are classified as operating leases. Operating lease charges are recognized as an expense in the Statement of Profit and Loss on a straight line basis over the lease term.

**(l) Provisions and Contingencies**

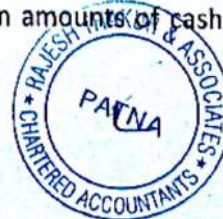
The Company recognizes a provision when there is a present obligation as a result of a past event and it is more likely than not that there will be an outflow of resources embodying economic benefits to settle such obligation and the amount of such outflow obligation can be reliably estimated. Provisions are not discounted to its present value, and are determined based on the management's best estimate of the amount of obligation required at the year end. These are reviewed at each balance sheet date and adjusted to reflect current management estimates. Contingent liabilities are disclosed in respect of possible obligations that have arisen from past events and the existence of which will be confirmed only by the occurrence or nonoccurrence of one or more uncertain future events not wholly within the control of the Company. When there is a possible obligation or a present obligation where the likelihood of an outflow of resources is remote, no disclosure or provision is made.

**(m) Earning Per Share**

- Basic Earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the year.
- For the purpose of calculating Diluted Earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

**(n) Cash and Cash Equivalent**

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.





**(IV) Additional disclosure in schedule III of Companies Act, 2013 amendment dated 24<sup>th</sup> March 2021.**

- (a) Title deeds of immovable Property not held in name of the Company: N.A  
(b) Discloser on revaluation of Asset: N.A  
(c) Discloser on loan/Advance to director/KMP/Related Parties:

Related party disclosures as required under Accounting Standard (AS) – 18 "Related party Disclosures", notified by the Government in the Companies (Accounting Standard) Rules 2006, are given hereunder:

Description of relationship :	Name of related parties
DIRECTOR	AMIT KUMAR
DIRECTOR	MITHILESH KUMAR

**Transaction with the related/ Others parties (Rs.)**

	31 <sup>st</sup> March, 2023	31 <sup>st</sup> March, 2022
Transaction with Key Management Personnel:	0.00	0.00

**Balances outstanding with the related Party**

	(Amount)	
	31 <sup>st</sup> March 2023	31 <sup>st</sup> March 2022
1. Outstanding :	1,462,245.08.00	421,900.00

- (d) Capital Work In Progress (CWIP):N.A  
(e) Details of the name Property held: N.A  
(f) Working capital borrowings: 1,723,285.30  
(g) Willful defaulter & end use of funds.: N.A  
(h) Solvency Ratio:

Description	Numerator	Denominator	March 31, 2023	March 31, 2022	% change	Reason for variance
Current ratio	Current Assets	Current Liabilities	1.22	0.99		
Return on Equity ratio	Net Profits after taxes – Preference Dividend	Average Shareholder's Equity	0.85	0.24		
Inventory Turnover ratio	Revenue	Average Inventory	5.22	8.08		
Trade Receivable Turnover Ratio	Revenue	Average Trade Receivable:	2.81	1.84		
Trade Payable Turnover Ratio	Purchases of goods and services	Average Trade Payables	2.47	1.31		





Net Capital Turnover Ratio	Revenue	Working capital	24.87	27.15		
Net Profit ratio	Net Profit after tax.	Revenue	0.034	0.0087		
Return on Capital Employed	Earnings before interest and taxes	Capital Employed	0	0		

- (i) Details in respect of utilization of borrowed funds and share premium: N.A
- (j) Relationship with struck off companies: N.A
- (k) Registration of charges or satisfaction with registrar of companies: 6,74,84,240.00
- (l) Compliance with number of layers of companies: N.A
- (J) Compliance with approved Scheme(s) of Arrangements: N.A
- (m) Undisclosed Income: N.A
- (n) CSR: N.A
- (o) Crypto currency or virtual currency: N.A

**(V) Other Notes to account:**

• **Auditors' remuneration (Excluding Taxes)**

Auditors' remuneration is as follows: (Amount in '00')

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Audit fee	600	300

• **Earnings per share:**

The Company reports basic earnings per equity share in accordance with Accounting Standard - 20, Earnings Per Share" of Companies (Accounting Standards) Rules, 2006. The basic Earnings/ (loss) per share is computed by dividing the net profit/ (loss) attributable to equity shareholders for the year by the weighted average number of equity shares outstanding during the year.

(Amount in '00')

Particulars	For the Year Ended 31 <sup>st</sup> March 2023	For the Year Ended 31 <sup>st</sup> March 2022
Net profit after tax as per Profit & Loss Account attributable to Shareholders	271,708.86	13305.07
Weighted Average Number of Equity Shares	5000	5000
Face value Per Equity Share	100	100
Basic Earnings Per Share (Rs.)	5434.35	266.10

- Value of Import on C.I.F Basis Rs.0/-
- Earning in Foreign Currency Rs.0/-





- Expenditure in Foreign Currency Rs.0/--
- Figures have been rounded off to the nearest hundred.
- The Company has not received any intimation from 'suppliers' regarding their status under the Micro, Small and Medium Enterprise Development Act, 2006 and hence disclosure requirements in this regard as per the Companies Act, 2013 could not be provided.
- The statement of significant accounting policies and the notes form an integral part of the Accounts for the period ended March 31, 2023.

As per our report of even date

For RAJESH THAKUR & ASSOCIATES

Chartered Accountants



*Rajesh Kumar*

CA Rajesh Kumar  
Proprietor  
M.No:524943  
FRN: 030495c  
UDIN: 23524943BGTRPJ4039  
Place: Patna  
Date: 30/09/2023

For and on behalf of the Board of Directors

*Amit Kumar*  
Delta Galaxy Engineering Services Pvt. Ltd.  
**Director**

AMIT KUMAR  
Director  
DIN: 05112643

*Mithilesh Kumar*  
Delta Galaxy Engineering Services Pvt. Ltd.  
**Director**

MITHILESH KUMAR  
Director  
DIN: 02645635



## **DIRECTORS' REPORT**

To  
The Member of  
**DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED**

Your Directors have pleasure in presenting the 12th Annual Report of your Company together with the Audited Statement of Accounts for the financial year ended 31st March, 2023.

### **Financial Results and Operations**

The summarized Financial Results of the Company for the financial year ended 31st March, 2023 are as follows:

<b>The summarized Financial Results of the Company for the financial year ended 31st March, 2023 are as follows:</b>	<b>Year ended 31.03.2023 Amount (INR)</b>	<b>Year ended 31.03.2022 Amount (INR)</b>
Revenue from Operations	794,864,640.00	151,906,982.00
Other income	886.00	-
Total income	794,865,526.00	151,906,982.00
Profit/ (Loss) before tax	32,554,665.29	2,585,293.00
Current Tax	9,056,707.88	1,254,786.00
Deferred Tax	(3,673,814.00)	-
Net Profit/ (Loss) after tax	27,171,771.41	1,330,507.00

During the year under review the company recorded a Net Profit of Rs. **27,171,771.41** (Rupees Two Crore Seventy One Lakh Seventy One thousand Seven Hundred Seventy One and forty One paise only) due to operation during the financial year.

### **Dividend**

With the view to conserve the profit of company the directors are not recommending any dividend for the financial year ended 31st March, 2023.

### **Reserves**

The Board proposes to carry to reserve & surpluses the amount of Rs. **27,171,771.41**

### **Review of Business Operations and Future Prospects**

Your Directors have reviewed the business operations of the Company and found the same satisfactory. The Directors also appraise that the Company is doing well and is continuously looking for avenues for future growth.

### **Material Changes and Commitment**

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

#### **A. Conservation of Energy and Technology Absorption**

The state of affairs of the Company for the period under review contains no such information, as required in accordance with the provisions of section 134(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 regarding Conservation of Energy and Technology Absorption.





## B. Foreign Exchange Earnings and Outgo

There were no foreign exchange earnings and outgo during the year under review.

### Statement Concerning Development and Implementation of Risk Management Policy of the Company

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

### Particulars of Loans, Guarantees or Investments made under section 186 of the Companies Act, 2013

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

### Particulars of Contracts or Arrangements made with Related Parties

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

### Explanation or Comments on Qualifications, Reservations or Adverse Remarks or Disclaimers made by the Auditors in their Reports

1. There was no qualification, reservations or adverse remarks made by the Auditors in their report.
2. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

### Annual Return

The Extract of Annual Return as required under section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, in Form MGT-9 is annexed herewith for your kind perusal and information. [Annexure: 1]

### Number of Board Meetings conducted during the Year under Review

During the financial year 2023-2022 the company held 4 (four) meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below. The provisions of the Companies Act, 2013 was adhered to while considering the time gap between two meetings.

Sl. No.	Date of Meeting
1	10/6/2022
2	20/09/2022
3	15/12/2022
4	31/03/2023

And the presence of the Directors at the Board Meeting is as under:

Name of the Directors	Board Meeting Attended
AMIT KUMAR DIN: 05112643	4(10-06-2022, 20-09-2022, 15-12-2022, 31-03-2023)
MITHLESH KUMAR DIN: 2645635	4(10-06-2022, 20-09-2022, 15-12-2022, 31-03-2023)



## Directors Responsibility Statement

In accordance with the provisions of Section 134(5) of the Companies Act, 2013, the Board hereby submit its responsibility statement:

- In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- 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 at the end of the financial year and of the profit and loss of the company for that period;
- The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- The directors had prepared the annual accounts on a going concern basis; and
- Company being unlisted sub clause (e) of Section 134(3) is not applicable.

were adequate and operating effectively.

### Deposits

The Company has neither accepted nor renewed any deposits during the year under review.

### Auditors and Report thereon

M/s **RAJESH THAKUR & ASSOCIATES**, Chartered Accountants [Firm Registration Number – 030495C], is recommended to be re-appointed as Statutory Auditors in the Annual General Meeting of the Company to be held on 30th September, 2023. The Company has received a certificate from the above Auditors to the effect that if they are appointed, it would be in accordance with the provisions of Section 141 of the Companies Act, 2013.

### Acknowledgements

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

Place: PATNA  
Date: 30/09/2023

for DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED  
Delta Galaxy Engineering Services Pvt. Ltd. Director  
Delta Galaxy Engineering Services Pvt. Ltd. Director

AMIT KUMAR  
DIN: 05112643

Address:-

FLAT NO. 4B, SAI NILYAM  
APPT., POLICE COLONY  
ROAD NO.-02, ANISHABAD

CITY : PATNA  
STATE : BIHAR  
PINCODE: 800002

MITHLESH KUMAR  
DIN: 2645635

Address:-

2/9, TIWARY HOUSE, VIVEK NAND  
PARK, ROAD NO.-02, PATLIPUTRA  
COLONY

CITY : PATNA  
STATE : BIHAR  
PINCODE: 800013



Form No. MGT-9

EXTRACT OF ANNUAL RETURN  
as on the financial year ended on 31st March, 2023  
[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies  
(Management and Administration) Rules, 2014

I. REGISTRATION AND OTHER DETAILS:

CIN:- U45204BR2011PTC017932  
ii. Registration Date: 27-Dec-11  
iii. Name of the Company: DELTA GALAXY ENGINEERING SERVICES PRIVATE LIMITED  
iv. Category / Sub-Category of the Company: Indian Non Government Company  
v. Address of the Registered Office and contact details: FLAT NO- 02, SAHILNILAM APARTMENT, POLICE COLONY, ROAD NO. 02, ANISHABAD, PATNA- 800002  
vi. Email-Id: eramit87@yahoo.co.in  
vii. Whether listed company: No  
viii. Name, Address and Contact details of Registrar and Transfer Agent, if any: NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Sl.No.	Name and Description of main products/ services	NIC Code of the Product/ service	% to total turnover of the company
1	Construction and Supplier	F1	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

Sl.No.	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% of shares Held	Applicable Section
1	NA				

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Share Holding

Category of shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
<b>A. Promoters</b>									
(1) Indian									
a) Individual/HUF		5000	5000	100		5000	5000	100	
b) Central Govt									
c) State Govt (s)									
d) Bodies Corp.									
e) Banks / FI									



f) Any Other....								
<b>Sub-total (A)(1):-</b>		5000	5000	100				
<b>(2) Foreign</b>								
a) NRIs -						5000	5000	100
Individuals								
b) Other -								
Individuals								
c) Bodies Corp								
d) Banks / FI								
e) Any Other....								
<b>Sub-total (A)(2):-</b>								
<b>Total shareholding</b>								
<b>of Promoter (A) =</b>		5000	5000	100		5000	5000	100
<b>(A)(1)+(A)(2)</b>								
<b>B. Public</b>								
<b>Shareholding</b>								
<b>1. Institutions</b>								
a) Mutual Funds								
b) Banks / FI								
c) Central Govt								
d) State Govt(s)								
e) Venture Capital								
Funds								
f) Insurance Companies								
g) FIs								
h) Foreign Venture								
Capital Funds								
i) Others (specify)								
<b>Sub-total (B)(1):-</b>								
<b>2. Non-Institutions</b>								
<b>a) Bodies Corp.</b>								
i) Indian								
ii) Overseas								
<b>b) Individuals</b>								
i) Individual								
shareholders								
holding nominal								
share capital upto								
Rs. 1 lakh								
ii) Individual								
shareholders								
holding nominal								
share								
capital in								
excess of Rs 1								
lakh								
c) Others (specify)								
<b>Sub-total (B)(2):-</b>								
<b>Total Public</b>								
<b>Shareholding</b>								
<b>(B)=(B)(1)+(B)(2)</b>								
<b>C. Shares held by</b>								
<b>Custodian for</b>								
<b>GDRs &amp; ADRs</b>								
<b>Grand Total</b>								
<b>(A+B+C)</b>		5000	5000	100		5000	5000	100

**Shareholding of Promoters**

SI.No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			Change in share holding during the year
		No. of Shares	% of Total shares of the Company	% of shares Pledge/ encumbered to total shares	No. of Shares	% of Total shares of the Company	% of shares Pledge/ encumbered to total shares	
1	AMIT KUMAR	4000	80	0	3000	60	0	0
2	MONIKA SINGH	1000	20	0	0	0	0	0
3	MITHLESH KUMAR	0	-		2000	40	0	0
		5000	100	0	5000	100	0	0

**Change in Promoters' Shareholding (please specify, if there is no change)**

SI.No.	Shareholder's Name	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company shares of the company	No. of shares	% of total shares of the company shares of the company
<b>No Change</b>					
	At the beginning of the year Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc):				
	At the End of the year				



i) **Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):**

Sl.No.	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
NONE					
	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity)				
	At the End of the year ( or on the date of separation, if Separated during the year)				

ii) **Shareholding of Directors and Key Managerial Personnel:**

Sl.No.	For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
AMIT KUMAR					
	At the beginning of the year	4000	80	4000	80
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity)	-1000	-20		
	At the End of the year ( or on the date of separation, if Separated during the year)	3000	60	3000	60

Sl.No.	For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
<b>MONIKA BINGH</b>					
	At the beginning of the year	1000	20	1000	20
	Date wise Increase / Decrease In Share holding during the year specifying the reasons for Increase / decrease (e.g. allotment / transfer / bonus / sweat equity)				
	At the End of the year ( or on the date of separation, if Separated during the year)	0	-	0	-

Sl.No.	For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
<b>MITHLESH KUMAR</b>					
	At the beginning of the year	0	-	0	-
	Date wise Increase / Decrease In Share holding during the year specifying the reasons for Increase / decrease (e.g. allotment / transfer / bonus / sweat equity)				
	At the End of the year ( or on the date of separation, if Separated during the year)	2000	40	2000	40



Sl.No.	For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity)				
	At the End of the year ( or on the date of separation, if Separated during the year)	0	-	0	-

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	25888381			25888381
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	25888381	0		25888381
Change in Indebtedness during the financial year				
• Addition	134,111,619.00			
• Reduction	0	0		0
Indebtedness at the end of the financial year	160000000			
i) Principal Amount	0	0		0
ii) Interest due but not paid				
iii) Interest accrued but not due				

## REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

### A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

S. No.	Particulars of Remuneration	Name of MD/WTD/ Manager			Total Amount(in Rs)
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act,				
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961				
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961				
2	Stock Option				
3	Sweat Equity				
4	Commission				
	- as % of profit - others, specify...				
5	Others, please specify				
	Total (A)				
	Ceiling as per the Act				

### B. Remuneration to other directors:

S. No.	Particulars of Remuneration	Name of Directors			Total Amount(in Rs)
		AMIT KUMAR			
	1. Independent Directors				
	• Fee for attending board / committee meetings				
	• Commission				
	• Others, please specify	9,000,000.00			
	Total (1)	9,000,000.00	-	-	9,000,000.00
	2. Other Non-Executive Directors				
	• Fee for attending board / committee meetings				
	• Commission				
	• Others, please specify				



**VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:**

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD/ NCLT/ COURT]	Appeal made, if any (give Details)
Penalty					
Punishment					
Compounding					
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty					
Punishment					
Compounding					

**Form No. AOC-2**

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)  
Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

**1. Details of contracts or arrangements or transactions not at arm's length basis: NIL**

- Name(s) of the related party and nature of relationship
- Nature of contracts/arrangements/transactions
- Duration of the contracts / arrangements/transactions
- Salient terms of the contracts or arrangements or transactions including the value, if any
- Justification for entering into such contracts or arrangements or transactions
- date(s) of approval by the Board
- Amount paid as advances, if any:
- Date on which the special resolution was passed in general meeting as required under first proviso to section 188

**2. Details of material contracts or arrangement or transactions at arm's length basis: NIL**

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

**Delta Galaxy Engineering Services Pvt Ltd.**  
**BALANCE SHEET AS AT 31st March,2023**  
**U45204BR2011PTC017932**

Amount in Rs. Hundreds

Particulars	Note	As at	
		31 March 2023	31 March 2022
<b>EQUITY AND LIABILITIES</b>			
<b>Share Holders' Funds</b>			
(a) Share Capital	2	5,000.00	5,000.00
(b) Reserves & Surplus	3	314,597.50	50,944.20
<b>Total Share Holders' Funds</b>		<b>319,597.50</b>	<b>55,944.20</b>
<b>Share application money pending allotment</b>			
<b>Non- Current Liabilities</b>			
(a) Long Term Borrowings	4	1,600,000.00	258,883.81
<b>Total Non- Current Liabilities</b>		<b>1,600,000.00</b>	<b>258,883.81</b>
<b>Current Liabilities</b>			
(a) Short-Term Borrowings		1,585,530.38	421,900.00
(b) Trade Payables	5	-	-
(A) MSME		3,439,786.53	1,076,792.58
(B) Other than MSME		21,305.13	9,623.48
(c) Other Current Liabilities	6	90,567.08	12,547.86
(d) Short- Term provisions	7	5,137,189.12	1,520,863.92
<b>Total Current liabilities</b>		<b>7,056,786.62</b>	<b>1,835,691.93</b>
<b>Total EQUITY AND LIABILITIES</b>			
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
(a) Property, Plant and Equipment and intangible assets		728,567.56	323,951.42
(i) Property, Plant & Equipment	8	-	-
(ii) Intangible assets	9	-	-
(iii) Capital Work-in Progress		-	-
(iv) Intangible asset under development		36,738.14	-
(b) Deferred Tax Assets		-	-
(d) Long term Loans And Advances	10	765,305.70	323,951.42
(e) Other non-current assets		-	-
<b>Total Non-Current Assets</b>		<b>-</b>	<b>-</b>
<b>Current Assets</b>			
(a) Current Investments	11	1,727,436.71	205,043.30
(b) Inventories	12	2,818,749.05	825,583.33
(c) Trade Receivables	13	184,666.56	11,680.22
(d) Cash and cash Equivalents	14	1,320,282.99	399,478.54
(e) Short-term Loans and advances	15	240,345.62	69,955.12
(d) Other Current Assets		6,291,480.93	1,511,740.51
<b>Total current assets</b>		<b>7,056,786.62</b>	<b>1,835,691.93</b>
<b>TOTAL ASSETS</b>	1		
Summary of Significant Accounting Policies	2		
See accompanying Notes forming part of the Accounts			

In terms of our report attached,  
 FOR Rajesh Thakur & Associates  
 Chartered Accountants  
 FRN NO.030495C



CA Rajesh Kumar  
 Proprietor  
 UDIN : 23524943BGTRPJ4039  
 M.No. 524943  
 Place: Patna (Bihar)  
 Date : 30/09/2023

Delta Galaxy Engineering Services Pvt. Ltd.

*Amit Kumar*

AMIT KUMAR  
 Director  
 5112643

Delta Galaxy Engineering Services Pvt. Ltd.

*Mithlesh Kumar*

MITHLESH KUMAR  
 Director  
 2645635



Delta Galaxy Engineering Services Pvt Ltd.

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March, 2023**  
U45204BR2011PTC017932

Particulars	Note	Amount in Rs. Hundreds Except EPS	
		31 March 2023	31 March 2022
Revenue From Operations			
Other income	16	7,948,646.40	1,519,069.82
<b>Total Income</b>	17	8.86	-
		7,948,655.26	1,519,069.82
<b>Expenses</b>			
(a) Cost of materials consumed & Purchase stock in trade.	18		
(b) Changes in inventories of Finished goods, stock in trade and WIP	19	8,497,988.76	1,411,541.88
(c) Employee benefits expense		1,522,393.41	188,001.00
(d) Finance costs	20	172,892.39	52,785.96
(e) Depreciation and amortisation	21	87,475.53	42,530.75
(f) Other Expenses	8&9	106,503.66	126,610.38
<b>Total expenses</b>	22	280,641.67	47,748.92
		7,623,108.60	1,493,216.89
<b>Profit / (Loss) before exceptional and extraordinary items &amp; tax</b>		325,546.66	25,852.93
<b>Exceptional items</b>		-	-
<b>Profit / (Loss) before extraordinary items &amp; tax</b>		325,546.66	25,852.93
<b>Extraordinary Items</b>		-	-
<b>Profit / (Loss) before tax</b>		325,546.66	25,852.93
<b>Tax expense:</b>			
(a) Current tax		90,567.08	12,547.86
Add/Less (b) Deferred tax (assets)/Liabilities		36,738.14	-
<b>Profit / (Loss) for the period from continuing operations</b>		271,717.72	13,305.07
<b>Profit / (Loss) for the period from discontinuing operations</b>		-	-
<b>Tax expense of discontinuing operations</b>		-	-
<b>Profit / (Loss) for the period from discontinuing operations (after tax)</b>		-	-
<b>Profit / (Loss) for the period</b>		271,717.72	13,305.07
<b>Earnings per share (of Rs. 100/- each)</b>			
Basic and diluted	23	5,434.35	266.10
Summary of significant accounting policies. The accompanying notes form an integral part of the financial statements.	1		

In terms of our report attached.  
FOR Rajesh Thakur & Associates  
Chartered Accountants  
FRN NO.030495C



CA Rajesh Kumar  
Proprietor  
UDIN : 23524943BGTRPJ4039  
M.No. 524943  
Place: Patna (Bihar)  
Date: 30/09/2023

Delta Galaxy Engineering Services Pvt. Ltd.  
Amit Kumar  
Director

Delta Galaxy Engineering Services Pvt. Ltd.  
Mithlesh Kumar  
Director

AMIT KUMAR  
Director  
5112643

MITHLESH KUMAR  
Director  
2645635

Particulars	Amount in Rs. Hundreds	
	31-Mar-2023	31-Mar-2022
<b>Share Capital</b>		
(a) Authorised Number of Equity shares of Rs.100 /- each	500000	
	500,000.00	5,000.00
	500,000.00	5,000.00
(b) Issued, Subscribed and Paid Up		
Number of Equity shares of Rs.100 /- each	50.00	
	5,000.00	5,000.00

2A Reconciliation of the number of Shares Outstanding Equity Shares	31-Mar-2023		31-Mar-2022	
	Nos.	Rs.	Nos.	Rs.
At the beginning of the year	5000	100	5000	100
Movements for the year	-	-	-	-
Outstanding at the end of the year	5000	100	5000	100

2B The details of shareholders holding more than 5 % shares :- Name of Shareholder	31-Mar-2023		31-Mar-2022	
	No. of shares	% Held	No. of shares	% Held
Amit Kumar	3000	60.00	4000	80.00
Mithilesh kumar	2000	40.00		0.00

Note	Particulars	Amount in Rs. Hundreds	
		31-Mar-2023	31-Mar-2022
3	<b>Reserves &amp; Surplus</b>		
	Surplus/ (deficit) in the statement of profit and loss		37,639.13
	Balance as per the last financial statements	50,944.20	13,305.07
	Add : Profit for the year	271,717.71	-
	Less : Income Tax / TDS Earlier Years	8,064.41	-
	Less : Miscelleneous Expenditure Written off Previous year		-
	Less : GST Earlier Years		-
	Less : Interest on Income Tax Earlier Years		-
	<b>Total reserves and surplus</b>		
		314,597.50	50,944.20
	Closing Balance		
(b) Retained Earnings	Opening Balance		
	Profit/(Loss) for the year		-
	Transfer to other reserves		-
	Closing Balance	314,597.50	50,944.20
	<b>Total Reserves &amp; Surplus</b>		

Note	Particulars	Amount in Rs. Hundreds	
		31-Mar-2023	31-Mar-2022
4	<b>Long Term Borrowings</b>		
	(a) Secured Borrowings	1,600,000.00	-
	(a) HDFC Term Loan		-
	(b) From Banks		7,685.40
	Auto Loan for Mercedes		28,551.32
	Auto Loan From Fortuner		30,114.84
	Equipment Loan of JCB Excavator		22,103.75
	TATA Excavator L.A/c-TCFCE0537000010952590		170,428.50
	TATA Loader L.A/c TCFCE0537000010952591		-
	TATA Crusher L.A/c-TCFCE0537000010988730		-
	(c) From other than banks	1,600,000.00	258,883.81
	<b>Aggregate of (a) Secured Borrowings</b>		
	(b) Unsecured Borrowings		
(a) Loans from Director		-	
(b) Loans from Related Parties & Others		-	
<b>Aggregate of (b) Unsecured Borrowings</b>			
* Nature of gurantee or security if any to be specified	1,600,000.00	258,883.81	
<b>Total Long Term Borrowings</b>			





Particulars		31-Mar-2023	31-Mar-2022
<b>Short Term Borrowings</b>			
(a) Secured Borrowings		123,285.30	-
HDFC OD Account		123,285.30	-
<b>Aggregate of (a) Secured Borrowings</b>			
(b) Unsecured Borrowings		1,462,245.08	421,900.00
Loan from others		1,462,245.08	421,900.00
<b>Aggregate of (b) Unsecured Borrowings</b>			
* Nature of gurantee or security if any to be specified		1,585,530.38	421,900.00
<b>Total Short Term Borrowings</b>			
		<b>31-Mar-2023</b>	<b>31-Mar-2022</b>
<b>Note</b>	<b>Particulars</b>		
6	<b>Trade Payables</b>	3,439,786.53	1,076,792.58
	(b) Other Than MSME	-	-
	(c) Payables to parties	3,439,786.53	1,076,792.58
	<b>Total Trade Payable</b>		
		Amount in Rs. Hundreds	
		<b>31-Mar-2023</b>	<b>31-Mar-2022</b>
<b>Note</b>	<b>Particulars</b>		
7	<b>Other Current Liabilities</b>	13,934.65	900.00
	Salary Payable	600.00	600.00
	GST Audit & statutory Audit Fee Payable	600.00	900.00
	GST Return fee Payable	5,871.94	7,223.48
	TDS Payable	298.54	-
	Other Payables	-	-
	<b>Total Other Current Liabilities</b>	21,305.13	9,623.48
		Amount in Rs. Hundreds	
		<b>31-Mar-2023</b>	<b>31-Mar-2022</b>
<b>Note</b>	<b>Particulars</b>		
8	<b>Short- Term provisions</b>	90,567.08	12,547.86
	(b) Provision For Income Tax	90,567.08	12,547.86
	<b>Total Short- Term provisions</b>		
		Amount in Rs. Hundreds	
		<b>31-Mar-2023</b>	<b>31-Mar-2022</b>
<b>Note</b>	<b>Particulars</b>		
10	<b>Other non-current assets</b>	-	-
	(b) Other Than Capital Advances	-	-
	(a) Security Deposits	-	-
	<b>Total Other non-current assets</b>		
		Amount in Rs. Hundreds	
		<b>31-Mar-2023</b>	<b>31-Mar-2022</b>
<b>Note</b>	<b>Particulars</b>		
11	<b>Inventories</b>	-	-
	(a) Raw Materials	-	-
	(b) Work In Progress	1,727,436.71	205,043.30
	(c) Finished Goods	1,727,436.71	205,043.30
	<b>Total Inventories</b>		
		Amount in Rs. Hundreds	
		<b>31-Mar-2023</b>	<b>31-Mar-2022</b>
<b>Note</b>	<b>Particulars</b>		
12	<b>Trade Receivables</b>	-	-
	(a) Trade Receivables considered good - Secured	2,818,749.05	825,583.33
	(b) Trade Receivables considered good - Unsecured	-	-
	(c) Trade Receivables - Doubtful	2,818,749.05	825,583.33
	<b>Total Trade Receivables</b>		
		Amount in Rs. Hundreds	
		<b>31-Mar-2023</b>	<b>31-Mar-2022</b>
<b>Note</b>	<b>Particulars</b>		
13	<b>Cash and cash Equivalents</b>		
	(a) Cash in hand	89,718.01	10,917.15
	Cash in hand	-	-
	(c) Balances with banks	94,948.55	763.07
	(l) In accounts	-	-
	<b>Total Cash and cash Equivalents</b>	184,666.56	11,680.22
		Amount in Rs. Hundreds	
		<b>31-Mar-2023</b>	<b>31-Mar-2022</b>
<b>Note</b>	<b>Particulars</b>		
14	<b>Short-term Loans and advances</b>	788,899.85	399,478.54
	Advance to Vendors & Other	531,383.14	-
	Advance to Vendors	1,320,282.99	399,478.54
	<b>Total Short-term Loans and advances</b>		





Particulars		31-Mar-2023	Amount in Rs. Hundreds 31-Mar-2022
<b>Other Current Assets</b>			
(a) Others (to be specified)			
	GST INPUT	133,458.33	32,118.10
	TDS Excess Challan	4,000.00	6,948.95
	TDS & TCS	69,185.27	888.07
	TDS not shown In 26AS	364.00	-
	Income Tax Refundable	1,313.10	-
	Fixed Deposit for EMI Advance	30,000.00	30,000.00
	Other Deposits	2,024.92	-
	<b>Total Other Current Assets</b>	<b>240,345.62</b>	<b>69,955.12</b>
<b>Revenue From Operations</b>			
Note	Particulars	31-Mar-2023	Amount in Rs. Hundreds 31-Mar-2022
16	Revenue From Operations		
	Sale of Goods	7,417,002.90	1,358,669.82
	Sale of Services	531,643.50	160,400.00
	<b>Total Revenue From Operations</b>	<b>7,948,646.40</b>	<b>1,519,069.82</b>
<b>Other Income</b>			
Note	Particulars	31-Mar-2023	Amount in Rs. Hundreds 31-Mar-2022
17	Other Income	8.86	-
	<b>Total Other income</b>	<b>8.86</b>	<b>-</b>
<b>Cost of materials consumed and Purchase Of Stock in trade</b>			
Note	Particulars	31-Mar-2023	Amount in Rs. Hundreds 31-Mar-2022
18	Cost of materials consumed and Purchase Of Stock in trade	5,367,281.54	1,315,698.66
	Add: Purchase during year	3,130,707.22	95,843.22
	Add: Work done expenses	8,497,988.76	1,411,541.88
	<b>Total Cost of materials consumed and Purchase Of Stock in trade</b>	<b>8,497,988.76</b>	<b>1,411,541.88</b>
<b>Changes in inventories of Finished goods</b>			
Note	Particulars	31-Mar-2023	Amount in Rs. Hundreds 31-Mar-2022
19	Changes in inventories of Finished goods		
	Opening Inventories	205,043.30	17,042.30
	Closing Inventories	1,727,436.71	205,043.30
	<b>Total Changes in inventories of Finished goods</b>	<b>1,522,393.41</b>	<b>188,001.00</b>
<b>Employee benefits expense</b>			
Note	Particulars	31-Mar-2023	Amount in Rs. Hundreds 31-Mar-2022
20	Employee benefits expense		
	Director's Remuneration	90,000.00	7,500.00
	Wages & Salaries	67,430.39	43,433.76
	Staff Welfare	15,462.00	1,852.20
	<b>Total Employee benefits expense</b>	<b>172,892.39</b>	<b>52,785.96</b>
<b>Finance costs</b>			
Note	Particulars	31-Mar-2023	Amount in Rs. Hundreds 31-Mar-2022
21	Finance costs		
	(a) Bank Charges & Finance Charges	47,420.78	434.33
	(b) Interest on Bank Finance & BG	40,054.75	42,096.42
	<b>Total Finance costs</b>	<b>87,475.53</b>	<b>42,530.75</b>





Particulars	Amount in Rs. Hundreds	
	31-Mar-2023	31-Mar-2022
<b>Other Expenses</b>		
GST Audit & Statutory Audit	300.00	300.00
GST Return Filling Fee	300.00	600.00
Account Deptt. Expenses	21,979.22	1,658.00
Printing & Stationery Expenses	401.20	-
Consultancy Fees	71,096.02	-
Diesel Expenses	70,123.61	-
Misc Expenses	510.00	-
Rates & Taxes	2,816.98	-
Office Rent	5,940.00	1,800.00
Office Expense	7,479.19	859.10
Telephone Expense	679.25	-
Insurance Exp	7,643.70	-
Professional & Consultancy fee	6,731.45	3,000.00
Site Running Expenses	10,664.05	25,797.00
Repair & Maintenance	10,327.08	7,310.89
Electricity Charge	975.99	1,152.26
Travelling Exp.	2,822.57	2,378.00
GST late fee	75.70	32.00
Security Guard Exp	8,248.72	-
Business Promotion Expenses	34,856.94	2,861.67
	16,670.00	
<b>Total Other Expenses</b>	<b>280,641.67</b>	<b>47,748.92</b>

**23 Earning Per Share**

Basic & Diluted earning per equity share are recorded in accordance with IND AS-33 "Earnings Per Share". Basic & diluted earnings per equity share are calculated by dividing Net profit after tax of Rs. by Nos. of equity shares ( Face value of Rs.100/- each)

Note	Particulars	Amount in Rs. Hundreds	
		31-Mar-2023	31-Mar-2022
24	Payment to Auditors		
(i)	As Auditors	600	300
	<b>Total</b>	<b>600.00</b>	<b>300.00</b>

In terms of our report attached.  
FOR Rajesh Thakur & Associates  
Chartered Accountants  
FRN NO.030495C



CA Rajesh Kumar  
Proprietor  
UDIN: 235249438GTRP/4039  
M.No. 524943  
Place Patna  
Date 30/09/2023

Delta Galaxy Engineering Services Pvt. Ltd.  
Amit Kumar  
DIRECTOR

AMIT KUMAR  
DIRECTOR  
5112643

Delta Galaxy Engineering Services Pvt. Ltd.  
Mithlesh Kumar  
DIRECTOR

MITHLESH KUMAR  
DIRECTOR  
2645635



**Delta Galaxy Engineering Services Pvt Ltd.**

**Unsecured Borrowings**

Particulars	FY 2022-23	FY 2021-22
	Amounts(Rs.)	Amounts(Rs.)
AMRAWATI FILLING STATION	65,500.00	230,500.00
ARCHNA SINGH	120,000.00	173,000.00
AMIT KUMAR	369,441.00	9,500.00
MITHILESH KUMAR	103,000.00	-
VISHAL CHATURVEDI	150,000.00	-
RASHI NATH	40,000.00	-
SANGITA MISHRA	10,000.00	-
TUSMUL JHA	6,500.00	-
SANJAY KUMAR SINGH	9,951.51	-
SHABHNAM KUMARI SINGH	1,500.00	-
M R BUILDTECH PVT LTD	107,071.78	-
YOGESHWAR PANDEY HUF	18,811.76	-
ACHALESHWAR STONE	138.00	3,900.00
NITTALA SWETHA SHARMI	200,000.00	-
MAHAKAL STONE	121,636.79	-
MOHAMMAD UMAR	5,000.00	-
SACHIN AGARWAL HUF	20,000.00	-
MAXBLISS CONSTRUCTION	5,720.00	5,000.00
CASITA PROPMART PVT. LTD.	15,000.00	-
HIMANSU RAI	200,000.00	-
SANDHYA TIWARI	62,250.24	-
VIRENDRA BUILDERS AND DEVELOPERS	50,000.00	-
<b>Grand Total</b>	<b>1,462,245.08</b>	<b>421,900.00</b>

**Short-term Loans and advances**

Particulars	FY 2022-23	FY 2021-22
	Amounts(Rs.)	Amounts(Rs.)
ANUPAM KUMAR	3,229.53	
ASHISH KUMAR TIWARI	163.61	
ASHVATTHA INFRASERVICES	1,620.00	
ASTHA SERVICE	760,516.84	
BHIMASHANKAR MINES STONES CRUSHER	123,908.83	
DEEPESH JASEJA	999.00	
DEVIZON ENTERPRISES PRIVATE LIMITED	13,533.16	
DLF UNIVERSAL LIMITED	646.00	





GWALIOR STONE MINES CRUSHER LLP	67,069.56	
KALINDROZ GROUP OF VENTURES	224,147.67	
M/S ARUN AWASTHI	18,013.74	
MURTAZA KHA	2,025.00	
N R CONSTRUCTION	103,881.40	
SAIDENTA	2,500.00	
SANSKRITI SINGH	1,350.00	
SHAMBHAVI NARAYAN AND CO	500.00	
SHARDA FURNITURE	10,000.00	
SHASHI BHUSHAN SINGH	136.34	
SILICA INFRA PRIVATE LIMITED	981,930.78	
SINGHAL ELECTRONICS	5,676.05	
SK ENTERPRISES	36,189.78	
SPEEDSAFE AUTO PRIVATE LIMITED	1,043.93	
SRI MAHAKAL STONE MATERIALS	89,864.65	
S S AGRO AGENCY	4,159.33	
S S AGRO COMPANY	3,398.04	
TELLUS MATTRESS	3,524.54	
THE INDIAN HOTELS COMPANY LTD	865.03	
T&T MOTORS PRIVATE LIMITED	1,342.17	
UTKARSH KUMAR	7,183.06	
VINAYAK KALU CEMENT	264.90	
VIVANTA BY TAJ GUWAHATI	9,620.89	
YASH AUTOMOBILES	16,500.00	
ARCON MINING PRIVATE LIMITED	261,151.61	
MAHAKAL COMTRADE PRIVATE LIMITED	20,804.96	
PATEL ENGINEERING LTD ADVANCE J&K	444,897.97	
PRADEEP YADAV	50,000.00	
PRISKA INFRATECH PVT. LTD.	167,128.16	
<b>Grand Total</b>	<b>3,439,786.53</b>	-

#### SALARY PAYABLE

Particulars	FY 2022-23	FY 2021-22
	Amounts(Rs.)	Amounts(Rs.)
AKHILESH UNİYAL	400.00	
ALOK KUMAR	250.00	
AMAR PRAJAPATI	240.00	
BHARAT KOIRI	390.00	
BHAWANA SINGH	900.00	
BRAJESH KUMAR	180.00	
DEVANSHU JOSHI	50.81	
DHARM SINGH	400.00	



GURJANT SINGH	350.00	
JITENDRA SINGH CHAHAR	380.00	
KUMAR ABHINAV SINGH	50.34	
NAGMANI KUMAR	76.32	
NUTAN KUMARI	700.00	
RAJAT JOSHI	2,400.00	
SHASHANK SINGH	1,741.93	
SUMIT SHREY	900.00	
SUSHANT KUMAR KAUSHAL	50.81	
VIKESH KUMAR	5.82	
VISHAL KUMAR SINGH	137.62	
WAGES AND LABOUR PAYABLE	4,331.00	
<b>Grand Total</b>	<b>13,934.65</b>	<b>-</b>

#### SUNDERY DEBTORS

Particulars	FY 2022-23	FY 2021-22
	Amounts(Rs.)	Amounts(Rs.)
AFCONS INFRASTRUCTURE LIMITED	410,461.81	
AMARPALI CYLINDERS PRIVATE LIMITED	553,790.23	
AMTRADE	36,070.02	
ARCON MINES AND MINERALS LLP	100,504.68	
AR HOSE PVT LTD	429,879.45	
MAHAKAL STONE CRUSHER	1,076,451.55	
MERCURY INTERNATIONAL PVT. LTD	109,759.28	
PATEL ENGINEERING LTD -MP-GOODS	22,396.53	
PATEL ENGINEERING LTD -MP-SERVICE	5,076.06	
SADASHIV MINES LLP	8,320.07	
SHANI GRANITE STONES	42,334.36	
SUN SHINE ENTERPRISES	1,319.47	
TRADE RECEIVABLES	22,385.54	
<b>Grand Total</b>	<b>2,818,749.05</b>	<b>-</b>





**Advance From Vendor**

Particulars	FY 2022-23	FY 2021-22
	Amounts(Rs.)	Amounts(Rs.)
BABULAL BATHAM	9,550.00	
BHASIN REAL ESTATE PVT LTD	1,604.64	
JAI MAHAKALI STONE CRUSHER	237,758.16	
LOUIS VUITTON INDIA RETAIL PVT LTD	2,470.00	
MONIKA SINGH -CONSULTANCY	18,180.00	
Realty Structure Infratech	2,000.00	
ROSHAN JEEP & TRACTOR	22,500.00	
RUDRAYA MINERAL AND MINES	4,913.60	
SAMARVEER AUTO AND LUBES PVT LTD	214,099.99	
Teleworld Mines and Minerals	18,306.75	
<b>Grand Total</b>	<b>531,383.14</b>	<b>-</b>

**LOAN AND ADVANCE ASSETES**

Particulars	FY 2022-23	FY 2021-22
	Amounts(Rs.)	Amounts(Rs.)
BRIJKISHOR RENT ADVANCE	3,200.00	
NEELAM MISHRA RENT ADVANCE	3,200.00	-
ABHISHEK SINGH	5,000.00	-
AMIT BHARDWAJ	15,000.00	-
AMRANJAY KUMAR	19,500.00	-
ARVIND KUMAR	7,000.00	-
ASHIM KUMAR	44.98	-
ATUL TRADERS	2,000.00	-
BICHOO JI	7,000.00	-
CHHITURA MINES PROJECT	172,675.01	172,675.00
CORPORATE TRAVEL	18,000.00	-



DS LUXURY RETAIL LIMITED	1,000.00	-
EXPRESSION BUILDTECH PVT. LTD.	31,645.00	-
GLAMSUGGA ENTERPRISES	15,000.00	-
GWALIOR MINES STONE	-	3,000.00
JASVIR SINGH	115,000.00	-
JAYKANT JYOTI	50.81	-
KSHITIJ KUMAR TIWARI	20,000.00	-
MAA SHARDA FURNITURE	30,000.00	30,000.00
MONIKA SINGH	120.78	-
NEXTGEN TECH IMPEX LTD	20,000.00	-
NIDHI BAJAJ	3,000.00	-
NISHANT RANJAN	1,500.00	-
PRABAL PRATAP SINGH	42.92	-
PRATYUSH PRANJAL	42,840.00	15,500.00
PRITI PANDEY	5,000.00	-
RAGINI CHATURVEDI	1,000.00	-
RAKESH KUMAR PRIYADARSHI	32,655.79	1,000.00
RSG CONSTRUCTION	5,000.00	-
SANDHYA PANDEY	1,000.00	-
SRI MAHAKAL STONE	-	2,600.00
SHWETA SHARMA	1,000.00	-
SIDDHANT RAJ	15,000.00	-
S. K. TRADERS	20,000.00	-
SUBHANKER RAJ	5,000.00	-
SUNSHINE AUTOS PVT LT	3,000.00	3,000.00
SURESH MADHAVAN	22,240.00	2,500.00
TELEWORLD VENTURES ENGINEERING SERVICES	150,053.44	150,053.44
VRETANTA CLEAN INDIA PVT.	25,500.10	13,000.10
ADVANCE TO FLAT	6,150.00	6,150.00
<b>Grand Total</b>	<b>788,899.85</b>	<b>399,478.54</b>





Delta Galaxy Engineering Services Pvt Ltd.

Notes To The Financial Statement for the year ended on 31st March, 2023

Note - 02

Amount in Rs. Hundreds

Property, plant and equipment	Gross Block			Accumulated Depreciation				Net Block		
	Balance as at April 1 2022	Additions During the year	Sales/ Deduction	Balance as at 31st March 2023	Balance as at April 1 2022	Depreciation for the period	Deduction/ transfer during the year	Balance as at 31st March 2023	Balance as at 1 April 2022	Balance as at 31st March 2023
<b>Tangible Assets</b>										
Furniture & Fixture	450.09	-	-	450.09	443.91	208.62	-	241.47	450.09	241.47
Mercedes Benz	20,652.84	-	-	20,652.84	60,490.90	5,344.95	-	15,307.89	20652.8386	15,307.89
Fourtunes	16,974.87	-	-	16,974.87	49,718.35	4,393.10	-	12,581.77	16974.8684	12,581.77
JCB Excavator	18,880.66	-	-	18,880.66	32,369.34	5,345.66	-	13,535.00	18880.6615	13,535.00
JCB Excavator	26,337.59			26,337.59	24,912.41	7,456.93		18,880.66	26337.5937	18,880.66
TATA Loader	21,040.73			21,040.73	12,984.34	5,994.70		15,046.03	21040.7345	15,046.03
TATA Excavator	28,853.99			28,853.99	17,805.93	8,220.77		20,633.22	28853.9879	20,633.22
Puzzolna crusher	190,760.62			190,760.62	75,341.06	54,009.83		136,750.79	190760.6212	136,750.79
Computer & Laptops	-	23,872.88		23,872.88	-	15,434.67		8,438.21	0	8,438.21
Innova Car	-	27,246.95	-	27,246.95	-	94.43		27,152.52	0	27,152.52
Flat at Danapur Patna	-	460,000.00	-	460,000.00	-	-		460,000.00	0	460,000.00
								-		
<b>Total</b>	<b>323,951.39</b>	<b>511,119.83</b>	<b>-</b>	<b>835,071.22</b>	<b>274,066.24</b>	<b>106,503.66</b>	<b>-</b>	<b>728,567.56</b>	<b>323,951.40</b>	<b>728,567.56</b>



**Delta Galaxy Engineering Services Pvt Ltd.**  
DEPRECIATION CHART AS PER IT FOR THE YEAR ENDED ON 31ST MARCH 2023

S.No	Particulars	Original Cost	Rate of Depreciation	WDV AS ON 01.04.2022	Addition during the year	Deletion during the year	Total	Depreciation on WDV	Dep. On addition/Deletion	Total Depreciation	WDV AS ON 31ST MARCH 2023.
1	Furniture and Fixture	287,890.00	0.10	135,305.42	-	-	135,305.42	13,530.54	-	13,530.54	121,774.87
2	Mercedes Benz	8,114,374.00	0.15	3,600,390.86	-	-	3,600,390.86	540,058.63	-	540,058.63	3,060,332.23
3	Fourtunes	6,669,322.00	0.15	2,959,213.60	-	-	2,959,213.60	443,882.04	-	443,882.04	2,515,331.56
4	ICB EXCAVATOR	5,125,000.00	0.15	2,654,439.51	-	-	2,654,439.51	398,165.93	-	398,165.93	2,256,273.58
4	ICB EXCAVATOR	5,125,000.00	0.15	3,702,812.50	-	-	3,702,812.50	555,421.88	-	555,421.88	3,147,390.63
5	TATA Loader	3,402,507.10	0.15	2,675,221.21	-	-	2,675,221.21	401,283.18	-	401,283.18	2,273,938.03
6	TATA Excavator	4,669,492.00	0.15	3,671,388.09	-	-	3,671,388.09	550,708.21	-	550,708.21	3,120,679.87
7	Punnozolona Crusher	26,610,168.00	0.15	22,618,642.80	-	-	22,618,642.80	3,392,796.42	-	3,392,796.42	19,225,846.38
8	Computer & Laptops	2,387,288.08	0.40	-	2,387,288.08	-	2,387,288.08	-	497,288.20	497,288.20	1,889,999.88
9	Innov a Car	2,659,780.00	0.15	-	2,659,780.00	-	2,659,780.00	-	199,483.50	199,483.50	2,460,296.50
10	Flat at Danapur Patna	46,000,000.00	-	-	46,000,000.00	-	46,000,000.00	-	-	-	46,000,000.00
	<b>Total</b>	<b>111,050,821.18</b>		<b>42,017,413.98</b>	<b>-</b>	<b>-</b>	<b>93,064,482.06</b>	<b>6,295,846.83</b>	<b>696,771.70</b>	<b>6,992,618.53</b>	<b>86,071,863.53</b>





**Delta Galaxy Engineering Services Pvt Ltd.**

**FLAT NO- 4B, SAI NILYAM APARTMENT, POLICE COLONY, ROAD NO. 02, ANISHABAD, PATNA-800002**

SI. No.	NAME OF ALLOTEE	ADDRESS	NO. OF EQUITY SHARE HELD	NOMINAL VALUE OF SHARE	% OF HOLDING
1	AMIT KUMAR	FLAT NO- 2B, SAI NILYAM APARTMENT, POLICE COLONY, ROAD NO. 02, ANISHABAD, PATNA-800002	3000	100	60%
2	MITHLESH KUMAR	PATLIPUTRA COLONY, PATNA	2000	100	40%
		<b>Total</b>	<b>5000</b>		<b>100%</b>

Date:-30/09/2023

Place:- Patna



**DISCLOSURE OF PROMOTER SHAREHOLDINGS :-**

Shares held By Promoters at the End of the Year 31/03/2023				% Change during the year
SR NO.	Promoters Name	No. of Shares	% of total Shares	
1	AMIT KUMAR	3000	60%	0
2	MITHLESH KUMAR	2000	40%	
<b>Total</b>		5000	100%	0%





Particulars	Trade payables ageing schedule as on 31-03-2023 (Amount in '00')				
	Outstanding for following periods from due date of payment				
	Less than 1year	1-2 years	2-3 years	More than 3 years	Total
(1) MSME					-
(2) OTHERS	3,439,786.53				3,439,786.53
(3) DISPUTED DUES - MSME					-
(4) DISPUTED DUES - OTHERS					-

Particulars	Trade payables ageing schedule as on 31-03-2022 (Amount in '00')				
	Outstanding for following periods from due date of payment				
	Less than 1year	1-2 years	2-3 years	More than 3 years	Total
(1) MSME					-
(2) OTHERS	1,076,792.58				1,076,792.58
(3) DISPUTED DUES - MSME					-
(4) DISPUTED DUES - OTHERS					-



Particulars	Trade Receivables ageing schedule as on 31-03-2023 (Amount in '00')					
	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 Years	More than 3 years	
(1) Undisputed Trade Receivables - Considered Good	2,818,749.05					2,818,749.05
(2) Undisputed Trade Receivables - Considered Doubtful						-
(3) Disputed Trade Receivables Considered Good						-
(4) Disputed Trade Receivables Considered Doubtful						-

Particulars	Trade Receivables ageing schedule as on 31-03-2022 (Amount in '00')					
	Outstanding for following periods from due date of payment					total
	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 Years	More than 3 years	
(1) Undisputed Trade Receivables - Considered Good	825,583.33					825,583.33
(2) Undisputed Trade Receivables - Considered Doubtful						-
(3) Disputed Trade Receivables Considered Good						-
(4) Disputed Trade Receivables Considered Doubtful						-

