

JMS INFRA REALITY PRIVATE LIMITED
REGD. OFFICE: Plot No-10, 3rd Floor, Sector-44, Gurgaon-122001
CIN: U45209HR2019PTC082137

BALANCE SHEET AS ON 31st MARCH, 2021

PARTICULARS	NOTE	31.03.2021	31.03.2020
EQUITY AND LIABILITIES			
SHAREHOLDERS FUNDS			
SHARE CAPITAL	1	1,00,000.00	1,00,000.00
RESERVE & SURPLUS	2	(33,300.00)	(14,800.00)
		66,700.00	85,200.00
NON CURRENT LIABILITIES			
LONG TERM BORROWINGS			
DEFERRED TAX LIABILITY(NET)			-
CURRENT LIABILITIES			
SHORT TERM BORROWINGS			-
TRADE PAYABLE	3	33,300.00	14,800.00
OTHER CURRENT LIABILITIES			-
SHORT TERM PROVISIONS			-
TOTAL		1,00,000.00	1,00,000.00
ASSETS			
NON CURRENT ASSETS			
FIXED ASSETS		-	-
PRELIMINARY EXPENSES		-	-
CURRENT ASSETS			
CASH & BANK BALANCE	4	1,00,000.00	1,00,000.00
OTHER CURRENT ASSETS	5	-	-
TOTAL		1,00,000.00	1,00,000.00

**Significant Accounting Policies
notes on Financial Statement**

1 to 8

In terms of our report of even date attached
along with notes to balance sheet.

For SUMIT GOENKA & ASSOCIATES
Chartered Accountants
ICAI Firm Regn. No: 029375N

Sumit Goenka
CA. SUMIT KUMAR GOENKA
(Proprietor)
M. No.: 537767
Dated: 14th October, 2021
Place: Delhi



For JMS INFRA REALITY PRIVATE LIMITED
For JMS Infra Reality Private Limited

For JMS Infra Reality Private Limited

Pushpender Singh
PUSHPENDER SINGH
DIRECTOR
DIN: 05285050

Savita Chauhan
SAVITA CHAUHAN
DIRECTOR
DIN: 0005285066

Director

JMS INFRA REALITY PRIVATE LIMITED
REGD. OFFICE: Plot No-10, 3rd Floor, Sector-44, Gurgaon-122001
CIN: U45209HR2019PTC082137

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

PARTICULARS	NOTE	31.03.2021	31.03.2020
REVENUE FROM OPERATIONS		-	-
OTHER INCOME		-	-
TOTAL REVENUE (A)		-	-
EXPENDITURE			
FINANCE COST		-	-
DEPRECIATION & AMORTISATION EXP.	6	-	-
OTHER EXPENSES	7	18,500.00	14,800.00
TOTAL EXPENDITURE (B)		18,500.00	14,800.00
PROFIT/(LOSS) BEFORE TAX	(A-B)	(18,500.00)	(14,800.00)
TAX EXPENSES			
PROVISION FOR INCOME TAX-CURRENT YEAR		-	-
DEFERRED TAX(PROVISION(RECOVERY)		-	-
PROFIT /(LOSS)FOR THE YEAR TRF TO BALANCE SHEET		(18,500.00)	(14,800.00)
EPS (BASIC)		(1.85)	(1.48)

Significant Accounting policies
Notes on Financial Statements

1 to 8

In terms of our report of even date attached
along with notes to balance sheet.

For SUMIT GOENKA & ASSOCIATES
Chartered Accountants
ICAI Firm Regn. No: 029375N

CA.SUMIT KUMAR GOENKA
(Proprietor)
M. No.: 537767
Dated: 14th October, 2021
Place: Delhi



For JMS INFRA REALITY PRIVATE LIMITED
For JMS Infra Reality Private Limited

PUSHPENDER SINGH
DIRECTOR
DIN: 05285050

For JMS Infra Reality Private Limited

SAVITA CHAUHAN
DIRECTOR
DIN: 0005285066

tor

JMS INFRA REALITY PRIVATE LIMITED
B Notes on financial statements for the year ended 31st March, 2021

NOTE -1 SHARE CAPITAL

	Amount In Rs.	
SHARE CAPITAL	31.03.2021	31.03.2020
Authorised share capital		
10,000 Equity Shares of Rs. 10/- each with voting rights	1,00,000.00	1,00,000.00
Issued, Subscribed and Paid up Capital		
10,000 Equity Shares of Rs. 10/- each	1,00,000.00	1,00,000.00
fully paid in cash with voting rights	1,00,000.00	1,00,000.00

List of Shareholder holding Shares above 5%

PARTICULARS	31.03.2021	31.03.2020
	NO OF SHARES	NO OF SHARES
PUSHPENDER SINGH	5,000.00	5,000
	50%	50%
YATINDER CHAUHAN	5,000.00	5,000
	50%	50%

NOTE -2

RESERVE & SURPLUS	31.03.2021	31.03.2020
Profit & Loss A/c		
Opening Balance	(14,800.00)	-
Add: Net Profit/(Loss) after tax for the year	(18,500.00)	(14,800.00)
	(33,300.00)	(14,800.00)
Profit & Loss A/c C/F	(33,300.00)	(14,800.00)
TOTAL	(33,300.00)	(14,800.00)

NOTE-3

TRADE PAYABLES	31.03.2021	31.03.2020
SUNDRY CREDITORS		
OTHER CREDITORS	13,300.00	4,800.00
AUDIT FEE PAYABLE	20,000.00	10,000.00
TOTAL	33,300.00	14,800.00



For JMS Infra Reality Private Limited

For JMS Infra Reality Private Limited

Director

JMS INFRA REALITY PRIVATE LIMITED

NOTE-4

CASH & BANK BALANCES	31.03.2021	31.03.2020
ICICI BANK	1,00,000.00	1,00,000.00
TOTAL	1,00,000.00	1,00,000.00

NOTE-5

OTHER CURRENT ASSETS	31.03.2021	31.03.2020
TOTAL	-	-

NOTE-6

DEPRECIATION AND AMORTISATION EXP..	31.03.2021	31.03.2020
	-	-

NOTE-7

OTHER EXP.	31.03.2021	31.03.2020
ROC FEE	8,500.00	4,800.00
AUDIT FEES	10,000.00	10,000.00
	18,500.00	14,800.00



For JMS Infra Reality Private Limited

For JMS Infra Reality Private Limited

Director

Director

NOTE-8

JMS INFRA REALITY PRIVATE LIMITED

ANNUAL REPORT 2010-21

NOTES FORMING PART OF THE BALANCE SHEET & PROFIT & LOSS STATEMENT

1. Remuneration to Directors amount to Rs NIL

2. In the opinion of the Board, the Current Assets and Loans and advances are approximately of the value stated, if realised in the ordinary course of business.

3. Disclosure requirements as per Accounting Standard 18 (AS-18) "Related Party Disclosures" issued by the Institute of Chartered Accountants of India.

(a) List of Related Parties

1. Key Management Personnel

PUSHPENDER SINGH (Director)

KALYAN SINGH (Director)

The company has not entered any transaction with above parties except salary & perquisites to directors


4. INFORMATION PURSUANT TO THE PROVISIONS OF PARAGRAPH 3.4C & 4D OF PART II OF SCHEDULE VI TO THE COMPANIES ACT, 1956:

(i) CAPACITY, PRODUCTION, TURNOVER & STOCKS


NIL

Schedules No. 1 To 8 form part of the Balance Sheet and Profit & Loss account in terms of report of even date.

For SUMIT GOENKA & ASSOCIATES
Chartered Accountants
ICAI Firm Regn. No: 029375N


CA. SUMIT KUMAR GOENKA
(Proprietor)
M. No.: 537767
Dated: 14th October, 2021
Place: Delhi

For JMS INFRA REALITY PRIVATE LIMITED
For JMS Infra Reality Private Limited


PUSHPENDER SINGH
DIRECTOR
DIN: 05285050

For JMS Infra Reality Private Limited


SAVITA CHAUHAN
DIRECTOR
DIN: 0005285066



JMS INFRA REALITY PRIVATE LIMITED

ANNUAL REPORT 2020-2021

ACCOUNTING POLICIES AND NOTES FORMING PART OF THE BALANCE SHEET & PROFIT & LOSS A/C

A Significant Accounting Policies

1 System of Accounting

The accounts are maintained on a mercantile basis in accordance with Generally Accepted Accounting Principles. Financial statements are based on historical cost.

2 Fixed Assets

All fixed assets are valued at cost of acquisition or construction less depreciation. Cost is inclusive of taxes, erection/commissioning expenses, incidental expenses and wherever applicable, is net of Modvat /Cenvat benefit.

3 Depreciation

Depreciation on Fixed Assets is provided for on WDV Method as per the rates and manner prescribed in Schedule 11 of Companies Act, 2013 since the date of start of commercial production. In respect of the fixed assets where cost doesn't exceed five thousand rupees, depreciation is provided at the rate of 100% in the year of purchase, irrespective of date of acquisition.

4 Preliminary Expenses

Preliminary expenses are treated as Deferred revenue expenditure and written off in Five equal instalments.



For JMS Infra Reality Private Limited

Director

For JMS Infra Reality Private Limited

JMS INFRA REALITY PRIVATE LIMITED

REGD. OFFICE: Plot No-10, 3rd Floor, Sector-44, Gurgaon-122001


CIN: U45209HR2019PTC082137

List of Shareholder holding Shares above 5%

PARTICULARS		31.03.2021
		NO OF SHARES
PUSHPENDER SINGH		5,000
		50%
YATINDER CHAUHAN		5,000
		50%


For JMS INFRA REALITY PRIVATE LIMITED

For JMS Infra Reality Private Limited


PUSHPENDER SINGH
DIRECTOR
DIN: 05285050

Director

For JMS Infra Reality Private Limited


SAVITA CHAUHAN
DIRECTOR
DIN: 0005285066

Director



SUMIT GOENKA & ASSOCIATES
CHARTERED ACCOUNTANTS

B-70, Ground Floor,
Old Gupta Colony, Delhi -09
Tel.No: 011-45261521
Mob: 9310150800
Email: sumitgoenka25@gmail.com

Independent Auditor's Report

To the Members of JMS INFRA REALITY PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of *JMS Infra Reality Private Limited.*, ("the Company"), which comprise the Balance Sheet as at 31 March, 2021 and the Statement of Profit and Loss for the year then ended and notes to the financial statement 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 state of affairs of the Company as at 31st March 2021 and Profit / loss for the year ended on that date.

Basis for Opinion

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

Responsibilities of Management's and Those Charged with Governance for the standalone Financial Statements.

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a



true and fair view of the financial position, financial performance of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified u/s 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is included in Annexure A of this auditor's report. This description, which is located at [page number 5 or other specific reference to the location of the description], forms part of our auditor's report.

Report on Other Legal and Regulatory Requirements

1. The Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of S.143(11) of the Act, IS Not Applicable on this company.
2. As required by Sec. 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.



- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books [and proper returns adequate for the purposes of our audit have been received from the branches not visited by us]
- c. The Balance Sheet & 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 u/s. 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, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Sec. 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, The said reporting is Not applicable to this Co.
- 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:
 - i. The Company does Not have any pending litigation.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. The Co. is Not Required to transfer any amount to I.E.P.F.

For SUMIT GOENKA & ASSOCIATES

Chartered Accountants

FRN : 029375NN



Sumitgoenka

SUMIT KUMAR GOENKA

(Proprietor)

Membership No. : 537767

Place: Delhi

Date: 14th October, 2021

UDIN: 21537767AAAAES7360

Annexure A to the Auditor's Report

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances U/s.143(3)(i) of the 2013, we are also responsible for expressing our opinion on whether the company has 'adequate internal financial controls system over financial reporting', in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to



communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

- We also, from the matters communicated with those charged with governance, determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For SUMIT GOENKA & ASSOCIATES

Chartered Accountants

FRN : 029375NN



Sumitgoenka
SUMIT KUMAR GOENKA

(Proprietor)

Membership No. : 537767

Place: Delhi

Date: 14th October, 2021

UDIN: 21537767AAAAES7360