

Dear Shareholders,

Your directors are pleased to present this Annual Report together with the Audited Financial Statements of Accounts of the Company for the year ended March 31, 2024.

1. FINANCIAL RESULTS

The Company's financial performance for the year under review is given hereunder:

Particulars	Amount in Lacs	
	March 31, 2024	March 31, 2023
Income from Operations	27,116.03	19,320.84
Other Income	750.12	758.02
(-)Total Expenses	1,007.53	1,928.65
Profit before Extraordinary Item and tax	26,858.62	18,150.21
Less: Tax Expenses		
Current Tax	6,634.45	4,714.19
Deferred Tax	178.56	(298.79)
Profit after Tax	20,045.61	13,734.81
Fair Value of Change of Investment	303.98	(540.72)
Tax Effect of items that will be reclassified subsequently to profit and loss	(35.06)	62.37
Total Comprehensive income for the year	20,314.53	13,256.46

2. APPROPRIATION OF PROFIT AFTER TAX FOR THE TRANSFER TO RESERVES

Under Section 45-IC(1) of the Reserve Bank of India (RBI) Act, 1934, non-banking financial companies ('NBFCs') are required to transfer a sum not less than 20% of its net profit every year to reserve fund before declaration of any dividend.

The Company has not declared any dividend during the financial year and the amount of profit transferred under the head of retained earning.

DEBENTURES REDEMPTION RESERVE AND MAINTENANCE OF ASSET COVER

Pursuant to provisions of Companies Act, 2013, read with relevant rules thereunder, the company, being a NBFC is exempt from transferring any amount to debenture redemption reserve in respect of debentures issued. However, the company maintains sufficient liquidity buffer to fulfill its obligation arising out of debentures.

3. COMPANY'S PERFORMANCE

For the financial year ended March 31, 2024, the Company earned total revenue from operation is Rs. 27,116.03 Lacs as compared to Rs. 19,320.84 Lacs/- in previous year. Total other comprehensive income, net of tax, of the Company is Rs. 20,314.53 Lacs as compared to Rs. 13,256.46 Lacs in previous year.

4. CHANGE IN THE NATURE OF BUSINESS, IF ANY

There has been no change in the business activity being carried by your Company during the financial year ending March 31, 2024.

5. GOING CONCERN

The Company's financial statements have been prepared on a going concern basis. The Company has performed an assessment of its financial position as at March 31, 2024 and other available information for a period of eighteen months from the date of these financial statements (the 'Going Concern Assessment Period' and the 'Foreseeable Future'). In developing these evaluations, the Company has modeled a base case, which has been further sensitized using severe but plausible downside scenarios. The base case covers the Going Concern Assessment Period and considers the estimated on-going impact of the Covid-19 global pandemic and other related circumstances.

In evaluating the above, the Company has taken into consideration both the sufficiency of liquidity to meet obligations as they fall due as well as potential impact on compliances with financial covenants during the forecast period.

Based on the evaluation described above, management believe that the Company has sufficient financial resources available to it at the date of approval of these financial statements and that it will be able to continue as a 'going concern' in the foreseeable future.

6. DIVIDEND

In Order to conserve the resources of the Company for good future prospects and growth, the Board of Directors of the Company has not recommended any dividend to the shareholder.

7. DIRECTORS & KEY MANAGERIAL PERSONNEL

Board of Directors is duly constituted. The composition of Board of Directors and Key Managerial Personnel are as follows:

Sl.no	Name	Designation
1	Mrs. Shweta Goel	Director
2	Mr. Rishabh Goel	Director
3	Mrs. Anju Goel	Director
4	Mr. Chandan Kumar	Director
5	Ms. Vanshika Joshi	Company Secretary
6	Mr. Naveen Saini	CEO
7	Mr. Mangal Jain	CFO

Changes in the Board of Directors and Key Managerial Personnel

During the Year Under review below are the changes in the composition of the Board of Directors and KMPs of the Company.

- i. Mr. Rajnish Pandey has tendered his resignation from the position of Company Secretary, effective October 31, 2023.

- ii. Mr. Naveen Saini has been appointed as Chief Executive Officer (CEO), and Mr. Mangal Jain has been appointed as Chief Financial Officer (CFO), both effective January 1, 2024.
- iii. Mr. Sunil Kumar was appointed as Company Secretary effective February 1, 2024; however, he resigned on February 16, 2024.
- iv. Ms. Vanshika Josi has been appointed as Company Secretary, effective February 26, 2024.

8. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company had 14 (Fourteen) Board Meetings during the financial year under review:

Sl. No	Date of board meetings held	Directors Present
1.	Monday, April 3, 2023	Mrs. Shweta Goel Mr. Rishabh Goel Mrs. Anju Goel Mr. Chandan Kumar
2.	Monday, June 5, 2023	Mrs. Shweta Goel Mr. Rishabh Goel Mrs. Anju Goel Mr. Chandan Kumar
3.	Wednesday, August 30, 2023	Mrs. Shweta Goel Mr. Rishabh Goel Mrs. Anju Goel Mr. Chandan Kumar
4.	Monday, September 18, 2023	Mrs. Shweta Goel Mr. Rishabh Goel Mrs. Anju Goel Mr. Chandan Kumar
5.	Monday, September 25, 2023	Mrs. Shweta Goel Mr. Rishabh Goel Mrs. Anju Goel Mr. Chandan Kumar
6.	Friday, September 29, 2023	Mrs. Shweta Goel Mr. Rishabh Goel Mrs. Anju Goel Mr. Chandan Kumar
7.	Tuesday, December 12, 2023	Mrs. Shweta Goel Mr. Rishabh Goel Mrs. Anju Goel Mr. Chandan Kumar
8.	Wednesday, December 13, 2023	Mrs. Shweta Goel Mr. Rishabh Goel Mrs. Anju Goel Mr. Chandan Kumar
9.	Thursday, December 14, 2023	Mrs. Shweta Goel Mr. Rishabh Goel Mrs. Anju Goel Mr. Chandan Kumar

10.	Monday, January 1, 2024	Mrs. Shweta Goel Mr. Rishabh Goel Mrs. Anju Goel Mr. Chandan Kumar
11.	Tuesday, January 9, 2024	Mrs. Shweta Goel Mr. Rishabh Goel Mrs. Anju Goel Mr. Chandan Kumar
12.	Thursday, February 1, 2024	Mrs. Shweta Goel Mr. Rishabh Goel Mrs. Anju Goel Mr. Chandan Kumar
13.	Friday, February 16, 2024	Mrs. Shweta Goel Mr. Rishabh Goel Mrs. Anju Goel Mr. Chandan Kumar
14.	Monday, February 26, 2024	Mrs. Shweta Goel Mr. Rishabh Goel Mrs. Anju Goel Mr. Chandan Kumar

ATTENDANCE OF DIRECTORS:

The details of board meetings attended by directors during the year ended March 31, 2024, as required in Secretarial Standard-1 are given below:

Sl. no	Name of directors	Designation	Number of Meetings eligible to Attend	Total meetings attended
1	Mrs. Shweta Goel	Director	14	14
2	Mrs. Anju Goel	Director	14	14
3	Mr. Rishabh Goel	Director	14	14
4	Mr. Chandan Kumar	Director	14	14

DETAILS OF GENERAL MEETINGS

During the year, following general meetings were held, details of which are given below:

Date of the meeting	Type of General Meeting	No. of members attended the meeting
September 29, 2023	Annual General Meeting	2

9. COMMITTEES

Currently, the Company's Committees comprises of the Corporate Social Responsibility Committee, and no other statutory committee as required under the Companies Act, 2013.

Further your company has constituted the following committees as per RBI Scale Based Regulation.

Audit Committee

S. No.	Name	Designation
1	Mr. Rishabh Goel	Member
2	Mr. Chandan Kumar	Member
3	Mrs. Anju Goel	Member

Risk Management Committee

S. No.	Name	Designation
1.	Mr. Naveen Saini	Head- NBFC
2.	Mr. Vanshika Joshi	Company Secretary

Nomination and Remuneration Committee

S. No.	Name	Designation
1	Mr. Rishabh Goel	Member
2	Mr. Chandan Kumar	Member
3	Mrs. Anju Goel	Member

9.1. CORPORATE SOCIAL RESPONSIBILITY COMMITTEE AND POLICY

The Company has constituted Corporate Social Responsibility Committee in compliance with the provisions of section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014. The Corporate Social Responsibility Committee has formulated a Corporate Social Responsibility Policy (CSR Policy) indicating the activities to be undertaken by the company. The CSR Policy may be accessed on the Company's website at the link:

<https://www.pacefin.com/policy>

The Annual Report on CSR activities of the Company is annexed herewith as **Annexure -1**.
The CSR committee as on March 31, 2024 comprises of the following members:

Sl. No.	Members	Designation
1.	Mrs. Anju Goel	Chairman
2.	Mrs. Shweta Goel	Member
3.	Mr. Chandan Kumar	Member

Corporate Social Responsibility Committee Meetings

Date of the meeting	No. of Members attended the meeting	Members present and Special Invitee	Designation/ Capacity
Tuesday, April 11, 2023	3	1. Mrs. Anju Goel 2. Mrs. Shweta Goel 3. Mr. Chandan Kumar	Chairperson Member Member

Monday, June 5, 2023	3	1. Mrs. Anju Goel 2. Mrs. Shweta Goel 3. Mr. Chandan Kumar	Chairperson Member Member
Monday, September 18, 2023	3	1. Mrs. Anju Goel 2. Mrs. Shweta Goel 3. Mr. Chandan Kumar	Chairperson Member Member
Thursday, December 14, 2023	3	1. Mrs. Anju Goel 2. Mrs. Shweta Goel 3. Mr. Chandan Kumar	Chairperson Member Member
Monday, February 26, 2024	3	1. Mrs. Anju Goel 2. Mrs. Shweta Goel 3. Mr. Chandan Kumar	Chairperson Member Member

10. CORPORATE GOVERNANCE

The Company's philosophy on corporate governance envisages the attainment of the highest level of transparency, accountability and equality, in all facets of its operations and in all interactions with its stakeholders.

The Company believes that all its operations and actions must serve the underlying goal of enhancing long-term shareholders value. In the commitment to practice sound governance principles, Company is guided by its core principles viz. Transparency, Disclosure, Empowerment and Accountability, compliances and ethical conduct.

Further, the Company is adhering the best practices and greater transparency in their operations as per the Corporate Governance norms of RBI.

The Corporate Governance report containing composition and category of Directors, shareholding of Directors etc. forms part of the Financial Statements of the Company.

The Company has formulated its internal Guidelines on Corporate Governance pursuant to RBI Master Direction DNBR. PD. 008/03.10.119/2016-17 dated September 01, 2016 issued by the Reserve Bank of India.

11. MATERIAL CHANGES AND COMMITMENT

Your directors confirm that there are no material changes and commitments, affecting the financial position of the company occurred between the end of the financial year and the date of this report.

12. CONSERVATION OF ENERGY TECHNOLOGY ABSORPTION FOREIGN EXCHANGE EARNINGS AND OUTGO.

a. Conservation of energy

The provisions of section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts of Companies) Rules, 2014, is not applicable on the Company. Your Company has installed necessary equipment for the conservation of energy and is in the process of identifying and implementing of the requisite energy systems.

b. Technology absorption

Not applicable

c. Foreign exchange earnings and outgo

The Foreign Exchange earned in terms of actual inflows during the year and the foreign exchange outgo during the year in terms of actual outflows.

(Amount in Rs.)

Particulars	2023-2024	2022-2023
Foreign Exchange Outgo	NIL	NIL
Foreign Exchange Earnings (Reimbursement)	NIL	NIL

13. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY.

Your Company has developed and implemented a risk management system and identified elements of risk, if any, which in the opinion of the Board may threaten the existence of the company.

14. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT 2013

Your Company has not advanced any loan to any other party during the financial year other than in its Normal Course of Business.

The Company have Board approved policy on Loan to Directors, Senior Officers and Relatives of the Directors as per the RBI Norms.

Particulars of Investment and guarantees as required to be in terms of section 134 (3) (g) of the companies Act, 2013 have been provided in the accompanying financial statements (In Specified Notes to the financial statement).

15. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

The Information on transactions with related parties pursuant to the provision of the Companies Act are given in the **Annexure-2 in form no. AOC-2** and the same forms part of this report.

16. EXTRACT OF ANNUAL RETURN

The Ministry of Corporate Affairs vide Notification dated 05.03.2021 (effective from same date) has Made Amendment in Rule 12 of Companies (Management and Administration), Rules, 2014, and Omitted the Requirement of Attaching MGT – 9 – Extract of Annual Report in the Board Report, Hence the Form MGT-9 doesn't form part of this Board Report.

17. WEB LINK OF ANNUAL RETURN, IF ANY

The link of website for annual return is www.pcefin.com/policy.

18. POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION AND OTHER DETAILS

As on date of this annual report of March 31, 2024, your company is not required to appoint Independent Directors in its Board. The company is in process of appointment of Independent director as per the RBI Scale Based Regulation (SBR) and framed Nomination and Remuneration Policy for Selection, Appointment and Remuneration of Director, Key Managerial Personnel and Senior Management of the company.

19. SECRETARIAL STANDARDS

The directors state that applicable Secretarial Standards, relating to 'Meetings of the Board of Directors SS-1' and 'General Meetings SS-2', respectively, as amended from time to time, have been duly followed by the Company.

20. PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

The Company is committed to provide a protective environment at workplace for all its women employees. To ensure that every woman employee is treated with dignity and respect and as mandate under "**The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013**" the Company has in place a formal policy for prevention of sexual harassment of its women employees.

In terms of provisions of Section 22 and Section 28 of The Sexual Harassment of Woman at the Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has duly constituted prevention of sexual harassment committee.

The Company has in place Anti-Sexual Harassment Policy in line with the requirement of "The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013".

Further, the Company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 to redress Complaints received regarding sexual harassment during the period. Under the review no complain has been received by the Committee.

21. DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act 2013, the Board of Directors, to best of their knowledge and ability, confirm that: —

- I. in the preparation of the annual accounts for the Financial Year ended on March 31, 2024, the applicable accounting standards have been followed and there are no material departures;
- II. they 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 at the end of the financial year ended on March 31, 2024 and of the profit and loss of the company for that period;
- III. they have 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;
- IV. they have prepared the annual accounts on a going concern basis;
- V. they have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively; and
- VI. they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

22. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

Your Company doesn't have any Subsidiary, Associates or joint ventures as on date of this Board Report.

23. DEPOSITS

The Company being a "*Non-Deposit Taking Non-Banking Financial Company*", is not required to comply with the provisions of section 73 and Section 74 of the Companies Act, 2013 read with Rule 8(5)(v) &(vi) of the Companies (Accounts) Rules, 2014.

During the year under review, the Company had neither accepted nor held any deposits from public and shall not accept any deposits from the public without obtaining prior approval from the Reserve Bank of India.

24. AUDITORS AND AUDIT REPORT

STATUTORY AUDITORS

Company's Statutory Auditors, M/s **STRG & Associates, Chartered Accountants (FRN: 014826N)**, were appointed in the Annual General Meeting (AGM) held on 31st December 2020 for a period of 5 (five) years, will Continue to hold their Office till the conclusion of the Annual General Meeting of the Company to be held for financial Year 2024-25.

Your Board of Directors confirm that the auditors are not disqualified as statutory auditors and meet the eligibility in accordance with provisions of section 141 of the Companies Act, 2013 and the requirements of RBI Circular No. REF.NO.DOS.CO.ARG/SEC.01/08.91.001/2021-22 dated 27TH April, 2021 on guidelines for appointment of Statutory Central Auditors (SCAs)/ Statutory Auditors (SAs) of Commercial Banks (Excluding RRBs), UCBs and NBFCs (including HFCs).

Board's comments on the auditors' report

Your Board has duly examined the Statutory Auditor's report for the financial year ended March 31, 2024, which is self-explanatory. There is no qualification, reservation, adverse remarks or disclaimer in the Auditor Report, hence as per the requirements of Scale Based Regulations (SBR) for NBFCs the disclosure on modified opinion to the members on the Annual Financial Statement for the year ended 31st day of March, 2024.

The observations of the Statutory Auditors when read together with the relevant notes to the accounts and accounting policies are self-explanatory and does not require any further comment.

25. INTERNAL AUDIT

As per the requirements stipulated under the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, the company is not required to appoint internal auditor.

26. SECRETARIAL AUDITOR

As per the requirements stipulated under the provisions of Section 204 of the Companies Act, 2013 and applicable Rules, the company is not required to appoint a Secretarial Auditor.

27. COST AUDITOR

As per the requirements stipulated under the provisions of Section 148 of the Companies Act, 2013 and the Companies (Cost Record and Audit) Rules, 2014, the company is not required to appoint a Cost Auditor.

28. PARTICULARS OF EMPLOYEES

The information under Section 197 of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

- a) The ratio of the remuneration of each director to the median remuneration of the employees of the Company and percentage increase in remuneration of each Director, Chief Executive Officer, Chief Financial Officer and Company Secretary in the financial year: **Not Applicable**
- b) The percentage increase in the median remuneration of employees in the financial year: **Not Applicable.**
- c) The number of permanent employees on the rolls of Company: **Not Applicable**
- d) Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration: **Not Applicable**
- e) Affirmation that the remuneration is as per the remuneration policy of the Company:

The Company affirms that the remuneration is as per the remuneration policy of the Company.

- f) The statement containing names of top ten employees in terms of remuneration drawn and the particulars of employees as required under Section 197(12) of the Act read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014: **Not Applicable**

29. SHARES

a. Equity Shares and Preference Shares

As on March 31, 2024, the issued, subscribed and paid-up capital of your company stood at Rs. 78,60,40,000 /- (Rupees Seventy-Eight Crore Sixty Lakhs Forty Thousand) as per Details Mentioned in the below table:

Particulars	Equity Share capital of Rs. 10/- each	
	No. of Shares	Amount in Rs.
Issued Share Capital	7,86,04,000	78,60,40,000
Subscribed Share Capital	7,86,04,000	78,60,40,000
Paid up Share Capital	7,86,04,000	78,60,40,000

b. Buy back of securities

Your Company has not bought back any of its securities during the financial year 2023-2024.

c. Sweat Equity

Your Company has not issued any Sweat Equity Shares during the financial year 2023-2024.

d. Bonus Shares

Your Company has not issued any Bonus Shares during the financial year 2023-2024.

e. Employees Stock Option Plan

Your Company has not issued any Shares under Employee Stock Option Plan during the financial year 2023-2024.

30. INTERNAL FINANCIAL CONTROL SYSTEM

The Internal Financial Control with reference to the financial statements are commensurate with the size and nature of Business of the Company. According to Section 134(5)(e) of the Companies Act ,2013 the term Internal Financial Control (IFC) means the policies and procedures adopted by the Company for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records, and timely preparation of reliable financial information.

The Company has a well-placed, proper and adequate Internal Financial Control System which ensures that all assets are safeguarded and protected and that the transactions are authorized recorded and reported correctly.

31. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

During the year under review, there are no orders passed by the regulators or courts or tribunals which would impact the going concern status of the Company and its future operation.

32. HUMAN RESOURCES

Your Company treats its "human resources" as one of its most important assets.

Your Company continuously invests in retention and development of talent on ongoing basis. Several programs that provide focused people attention are currently underway. Your Company thrust is on the promotion of talent internally through job rotation, job enrichment, training and job enlargement.

33. ACKNOWLEDGEMENTS

Your directors place on records their sincere thanks to the bankers, business associates, consultants and various other stakeholders for their continued support extended to your Company's activities during the year under review.

Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

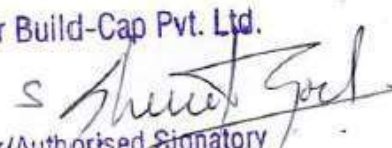
For and on behalf of the Board
Shine Star Build-Cap Private Limited
For Shine Star Build-Cap Pvt. Ltd.



Director/Authorised Signatory

Mrs. Anju Goel
Chairperson of committee and Director
DIN: 01079119
R/o: S-33, Panchsheel
Park New Delhi-110017

For Shine Star Build-Cap Pvt. Ltd.



Director/Authorised Signatory

Mrs. Shweta Goel
Member
DIN: 08152011
R/o: S-33, Panchsheel
Park New Delhi-110017

Place: New Delhi
Date: 28.09.2024

1. A brief outline of the company's CSR policy, including overview of projects and programmes proposed to be undertaken.

The projects undertaken are within the broad framework of Schedule VII of the Companies Act, 2013. By applying its resources towards communities that need it the most, Your Company ensures equitable access. Details of the CSR policy and projects or programs undertaken by the Company are available on links given below:

The CSR policy may be accessed on the company's website at the link;

<https://www.pacefin.com/policy>

2. Composition of the CSR Committee:

The committee comprises of the following: -

Sl. No.	Name of Director	Designation/ / Nature of Directorship	Number of Meeting of CSR Committee held during the year	Number of Meeting of CSR Committee attended during the year
1	Mrs. Anju Goel	Chairman	5	5
2	Mrs. Shweta Goel	Member	5	5
3	Mr. Chandan Kumar	Member	5	5

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company:

CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company:

<https://www.pacefin.com/policy>

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 if applicable (attach the report): **Not Applicable.**
5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) 2014 and amount required for set off for the financial year, if any:

S. No	Financial Year	Amount available for set-off from preceding financial years (In INR)	Amount required to be set-off for the financial year, if any (In INR)
1.	2023-24	9,255,519 (92.55 Lacs)	9,255,519 (92.55 Lacs)

6. Average Net Profit of the Company for last three financial years for the purpose of computation of CSR: **INR. 1,092,634,979.65 /- (10926.34Lacs)**

[illegible]

C) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No	Name of the project	Item from the activities in Schedule VII of the Act	Local area (Yes/No)	Location of the project		Project duration	Amount allocated for the project (In INR)	Amount spent in the current Year (IN INR)	Amount transferred to Unspent CSR Account for the project as per section 135 (6) (In INR)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation through Implementing Agency	
				State	District						Name	CSR Registration Number
1	Development and Infrastructure of Building for promoting education	Promotion of Education Activities	No	Delhi	East Delhi	NA	1,50,00,000 (150 Lacs)	1,50,00,000 (150 Lacs)	Nil	No	MAHARAJA AGRA SEN TECHNICAL EDUCATION SOCIETY	CSR00006254

D) Amount spent in Administrative Overheads: Nil

E) Amount spent on Impact Assessment, if Applicable: Not Applicable

F) Total amount spent for the Financial Year (8 b + 8 c + 8 d + 8e): INR 1,50,00,000 (150 Lacs)

G) Excess amount for set off, if any: INR 2,402,819/- (24.02 Lacs)

Sl. No	Particular	Amount (In INR)
(i)	Two percent of average net of the company section 135 (5) or CSR Obligation	12,597,181/- (125.97 Lacs)
(ii)	Total amount spent for the financial year	1,50,00,000 (150 Lacs)
(iii)	Excess amount spent for the financial year [(ii) - (i)]	2,402,819/- (24.02 Lacs)
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial year [(iii)-(iv)]	2,402,819/- (24.02 Lacs)

9. A)Detail of Unspent CSR amount for the preceding three financial years: Nil

Sr. No	Preceding Financial Year	Amount transferred to Unspent CSR Account under Section 135 (6) (IN INR)	Amount Spent in the reporting financial year (IN INR)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any			Amount remaining to be spent in succeeding financial year (IN INR)	Accumulated
				Name of the Fund	Amount (IN INR)	Date of Transfer		

B) Detail of CSR amount spends in the financial year for On-going Projects of the preceding financial year(s):

Not applicable Details of spend on all ongoing projects during the financial year 2023-24 are covered under 8(B) above.

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent the financial year(Asset-wise details):

No capital asset was created/acquired for the financial year 2023-24 through CSR Spend.

- Date of creation or acquisition of the capital asset (s): **Not Applicable**
- Amount of CSR spent for creation or acquisition of capital assets: **Not Applicable**
- Detail of the entity or public authority or beneficiary under whose name such capital assets is registered, there address etc.: **Not Applicable**
- Provide details of the capital assets(s) created or acquired (including complete address and location of the capital assets): **Not Applicable**

11. Specify the reason(s),if the Company has failed to spend two percent of the average net profit as per section 135(5): **Not Applicable**

For and on behalf of the Board
Shine Star Build-Cap Private Limited
For Shine Star Build-Cap Pvt. Ltd.

A Anju

Director/Authorised Signatory

Mrs. Anju Goel
Chairperson of committee and Director
DIN: 01079119
R/o: S-33, Panchsheel
Park New Delhi-110017

For Shine Star Build-Cap Pvt. Ltd.

S Shweta Goel
Director/Authorised Signatory

Mrs. Shweta Goel
Member
DIN: 08152011
R/o: S-33, Panchsheel
Park New Delhi-110017

Place: New Delhi

Date: 28/09/2024

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:
There is no such Contract or arrangements or Transactions which are not at Arm's Length Basis.
2. Details of material contracts or arrangement or transactions at arm's length basis:

S.no	Name(s) of the related party and nature of relationship	Nature of Contracts/arrangements/transactions	Duration of the Contracts/arrangements/transactions	Silent terms of the Contracts or arrangement or transactions including the value if any	Date of approval by the Board, if any.
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Please refer Standalone Financial Statements for details of all related party transaction which in the opinion of the Board, are in ordinary course of Business at Arm's Length Basis.

For and on behalf of the Board
Shine Star Build-Cap Private Limited
For Shine Star Build-Cap Pvt. Ltd.

A. Anju

Director/Authorised Signatory

Mrs. Anju Goel
Director
DIN: 01079119
R/o: S-33, Panchsheel
Park New Delhi-110017

Place: New Delhi
Date: 28.09.2024

For Shine Star Build-Cap Pvt. Ltd.

Shweta Goel

Director/Authorised Signatory

Mrs. Shweta Goel
Director
DIN: 01079095
R/o: S-33, Panchsheel
Park New Delhi-110017