

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year  
**2019-20**

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name ROSHAN INFRATECH INDIA PRIVATE LIMITED			PAN AAECR6760R		
	Flat/Door/Block No 106	Name Of Premises/Building/Village Veena Pani Apartment		Form Number. ITR-6		
	Road/Street/Post Office Basant Vihar, harmu	Area/Locality RANCHI				
	Town/City/District RANCHI	State JHARKHAND	Pin/Zip Code 834012	Status Pvt Company Filed u/s 139(1)-On or before due date		
	Assessing Officer Details (Ward/Circle) ITO WARD W2(4), RANCHI					
	e-filing Acknowledgement Number 227645671291019					
	1	Gross total income			1	0
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Deemed Total Income under AMT/MAT			3a	0
3b	Current Year loss, if any			3b	284966	
4	Net tax payable			4	0	
5	Interest and Fee Payable			5	0	
6	Total tax, interest and Fee payable			6	0	
7	Taxes Paid	a	Advance Tax	7a	0	
		b	TDS	7b	0	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	0	
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	0	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 29-10-2019 11:05:16 from IP address 157.42.81.214 and verified by

RAJESH SINHA having PAN ATKPS2343D on 29-10-2019 11:05:16 from IP address 157.42.81.214 using Digital Signature Certificate (DSC)

DSC details: 2374686743665486922CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**NAME OF ASSESSEE** : ROSHAN INFRATECH INDIA PRIVATE LIMITED  
**PAN** : AAECR6760R  
**OFFICE ADDRESS** : 106, Veena Pani Apartment, Basant Vihar, harmu, RANCHI, RANCHI, JHARKHAND-834012  
**STATUS** : PUB NOT INT **ASSESSMENT YEAR** : 2019 - 2020  
**WARD NO** : ITO WARD W2(4), RANCHI **FINANCIAL YEAR** : 2018 - 2019  
**D.O.I.** : 08/02/2010  
**EMAIL ADDRESS** : rajeshsinha2011@gmail.com  
**METHOD OF ACCOUNTING** : MERCANTILE  
**NAME OF BANK** : BANK OF INDIA  
**IFS CODE** : BKID0004992  
**ADDRESS** : ASHOK NAGAR, RANCHI, JHARKHAND  
**ACCOUNT NO.** : 499220110000221  
**RETURN** : ORIGINAL (FILING DATE : 29/10/2019 & NO. : 227645671291019)

**COMPUTATION OF TOTAL INCOME**

**PROFITS AND GAINS FRC:: BUSINESS AND PROFESSION**

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	-284966	
	<u>-284966</u>	
<b>CURRENT YEAR LOSSES CARRIED FORWARD</b>		
BUSINESS LOSS OF Rs. 284966		
<b>GROSS TOTAL INCOME</b>		<u>NIL</u>
<b>TOTAL INCOME</b>		<u>NIL</u>

**COMPUTATION OF TAX ON TOTAL INCOME**

TAX ON RS. NIL (AS PER NORMAL PROVISIONS) NIL

**CALCULATION OF BOOK PROFIT U/S 115JB**

NET PROFIT AS SHOWN IN THE PROFIT AND LOSS ACCOUNT -284966

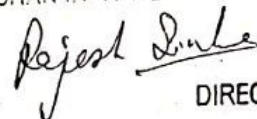
TAX PAYABLE NIL

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	20AAECR0700R1ZX
Amount of turnover/Gross receipt as per the GST return filed	Nil

**LOSSES TABLE**

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2019-20	Ordinary Business	-	-	284966

ROSHAN INFRATECH PVT. LTD.

  
 DIRECTOR



**ROSHAN INFRATECH INDIA PRIVATE LIMITED**  
**BASANT VIHAR, HARMU, RANCHI**

**BALANCE SHEET AS AT 31.03.2019**

Particulars	Note No	Amount in Rs.	
		As At 31st March 2019	As At 31st March 2018
<b>EQUITY AND LIABILITIES</b>			
<b>1) Shareholder's Funds</b>			
Share Capital			
Reserves and Surplus	2.1	100,000.00	100,000.00
	2.2	(459,645.32)	(174,679.80)
Share application money pending allotment		-	-
<b>2) Non-Current Liabilities</b>			
Long-Term Borrowings	2.3	7,453,928.00	2,153,428.00
Deferred Tax Liabilities		-	-
Other Long Term Liabilities		-	-
Long Term Provisions		-	-
<b>3) Current Liabilities</b>			
Short-Term Borrowings		-	-
Trade Payables	2.4	95,419.39	209,650.00
Other Current Liabilities	2.5	10,085,490.10	10,567,990.10
Short-Term Provisions		-	-
<b>Total</b>		<b>17,275,192.17</b>	<b>12,856,388.30</b>
<b>Assets</b>			
<b>Non-Current Assets</b>			
<b>Fixed Assets</b>			
<b>(i) Tangible Assets</b>			
(ii) Intangible Assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible Assets under development		-	-
Non-Current Investments		-	-
Deferred tax Assets		-	-
Long Term Loans and Advances		-	-
Other Non-Current Assets		-	-
<b>Current Assets</b>			
Current Investments		-	-
Inventories	2.6	16,482,763.81	10,037,518.48
Trade Receivables		-	-
Cash and Cash Equivalents	2.7	30,312.56	2,818,869.82
Short-Term Loans and Advances		-	-
Other Current Assets	2.8	762,115.80	-
<b>Total</b>		<b>17,275,192.17</b>	<b>12,856,388.30</b>

Accompanying notes 1 to 2.21 form an integral part of the Financial Statements  
of the Balance Sheet referred to in our report of even Date

Sh. Kumar & Co.  
Chartered Accountants  
No. 013401C

For and on behalf of the Board

*[Signature]*



(Kumar)

Rafesh Sinha  
Director

Prati Sinha  
Director

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2019

ROSHAN INFRATECH PVT. LTD.

ROSHAN INFRATECH PVT. LTD.

*[Signature]*  
DIRECTOR

*[Signature]*  
DIRECTOR


**ROSHAN INFRATECH INDIA PRIVATE LIMITED**  
**BASANT VIHAR, HARMU, RANCHI**

**Statement of Profit & Loss for the year ended 31st March, 2019**

Particulars	Note No	Amount in Rs.	
		For the Year ended 31st March 2019	For the Year ended 31st March 2018
<b>INCOME</b>			
Revenue from operations		-	-
Other Income		-	-
<b>Total Revenue</b>		<b>-</b>	<b>-</b>
<b>EXPENSES</b>			
Cost of Construction	2.9	6,445,245.33	4,570,805.48
Changes in Inventories of finished goods, work in progress	2.10	(6,445,245.33)	(4,570,805.48)
Employee benefit Expenses	2.11	104,400.00	-
Finance costs		-	-
Other Expenses		-	-
Depreciation and amortization Expense	2.12	180,565.52	103,116.67
<b>Total Expenses</b>		<b>284,965.52</b>	<b>103,116.67</b>
Profit before exceptional and extraordinary items and tax		(284,965.52)	(103,116.67)
Exceptional Items		-	-
Profit before extraordinary items and tax		(284,965.52)	(103,116.67)
Extraordinary Items		-	-
Profit before tax		<b>(284,965.52)</b>	<b>(103,116.67)</b>
Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
Profit/(Loss) for the period		<b>(284,965.52)</b>	<b>(103,116.67)</b>
Earning per equity share (Face Value Rs. 10 Per Share)	2.13		
Basic		(28.50)	(10.31)
Diluted		(28.50)	(10.31)

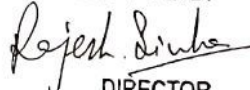
The accompanying notes 1 to 2.21 form an integral part of the Financial Statements  
This is the Statement of Profit & Loss referred to in our report of even Date

For Vinish Kumar & Co.  
Chartered Accountants  
Firm Regn No. 013401C

  
(Nimesh Kumar)  
Partner  
M No. 1000000



For and on behalf of the Board  
ROSHAN INFRATECH PVT. LTD.

  
DIRECTOR

Rajesh Sinha  
Director

ROSHAN INFRATECH PVT. LTD.

  
DIRECTOR

Preeti Sinha  
Director

Place : Ranchi  
Date : 30.06.2019



**ROSHAN INFRA TECH INDIA PRIVATE LIMITED**  
**BASANT VIHAR, HARMU, RANCHI**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31.3.2019**  
**(All amounts in Indian Rupees, except share data and where otherwise stated)**

A.	CASH FLOW FROM OPERATING ACTIVITIES	2018-19	2017-18
	Net Profit	(284,965.52)	(103,116.67)
	Adjustments for: Depreciation	-	-
	Operating Profits before Working Capital Changes	(284,965.52)	(103,116.67)
	Adjustments for:		
	a) (Increase)/Decrease in Inventories	(6,445,245.33)	(4,570,805.48)
	b) (Increase)/Decrease in Trade Receivables	-	-
	c) (Increase)/Decrease in Long Term Loans & Advances	-	-
	d) (Increase)/Decrease in Short Term Loans & Advances	-	600,000.00
	e) (Increase)/Decrease in Other Current & Non Current Assets	(762,115.80)	-
	f) Increase/(Decrease) in Trade Payables	(114,230.61)	174,099.00
	g) Increase/(Decrease) in Borrowings	-	-
	h) Increase/(Decrease) in Other Current Liabilities	(482,500.00)	5,070,994.10
	i) Increase/(Decrease) in Provisions	-	-
	Cash generated from operation	(8,089,057.26)	1,171,170.95
	Taxes Paid	-	-
	Net Cash flow from Operating Activities	(8,089,057.26)	1,171,170.95
B.	Cash Flow from Investing Activities		
	a) Purchase of Fixed Assets	-	-
	Net Cash flow from Investing Activities	-	-
C.	Cash Flow from Financing Activities		
	Increase in Long Term Borrowing	5,300,500.00	1,476,841.00
	Net Cash used for Financing Activities	5,300,500.00	1,476,841.00
D.	NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENT (A+B+C)	(2,788,557.26)	2,648,011.95
	Cash & Cash Equivalent at the beginning of the year	2,818,869.82	170,857.87
	Cash & Cash Equivalent at the end of the year	30,312.56	2,818,869.82
E.	NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENT	(2,788,557.26)	2,648,011.95

The accompanying notes 1 to 2.21 form an integral part of the Financial Statements  
This is the Cash Flow Statement referred to in our report of even Date

For Vinish Kumar & Co.  
Chartered Accountants  
Firm Regn No. 013401C



(Nikesh Kumar)  
Partner  
No. 409840

Place: Ranchi  
Date: 30.06.2019

ROSHAN INFRA TECH INDIA PRIVATE LIMITED  
On behalf of the Board

*Rajesh Sinha*  
DIRECTOR

Rajesh Sinha  
Director

ROSHAN INFRA TECH PVT. LTD.

*Pankaj*  
DIRECTOR

Pankaj Sinha  
Director



**NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019**

**SHARE CAPITAL**

Particulars	As at 31 March, 2019		As at 31 March, 2018	
	No. of Shares	Amount in Rs.	No. of Shares	Amount in Rs.
(a) Authorised Equity shares of Rs. 10.00 each	500,000	5,000,000.00	500,000	5,000,000.00
(b) Issued, Subscribed & Paid-Up Equity shares of Rs. 10.00 each	10,000	100,000.00	10,000	100,000.00
<b>Total</b>	<b>10,000</b>	<b>100,000.00</b>	<b>10,000</b>	<b>100,000.00</b>

**FOOTNOTES**

(i) Reconciliation of the number of shares outstanding at the beginning & at the end of the Reporting Period

Particulars	As at 31st March 2019		As at 31st March 2018	
	No. of Shares	Amount (Rs.)	No. of Shares	Amount (Rs.)
Shares outstanding at the beginning of the period/Year	10,000	100,000.00	10,000	100,000.00
Shares issued during the Period	-	-	-	-
Shares Bought back during the period/Year	-	-	-	-
Shares Outstanding at the end of the period/Year	<b>10,000.00</b>	<b>100,000.00</b>	<b>10,000.00</b>	<b>100,000.00</b>

(ii) The Company has only one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held.

(iii) Shareholders Holding more than 5% Shares

Name of shareholder	As at 31st March 2019		As at 31st March 2018	
	No of Shares	% of Total Holding	No of Shares	% of Total Holding
1. Rajesh Sinha	5000	50.00%	5000	50.00%
2. Priy Sinha	5000	50.00%	5000	50.00%

**2.2 RESERVES AND SURPLUS**

Particulars	As at 31 March, 2019	As at 31 March, 2018
	Amount in Rs.	Amount in Rs.
(a) Profit & Loss Account		
As per Last Balance Sheet	(174,679.80)	(174,679.80)
Add: Profit for the year	(284,965.52)	(100,110.67)
<b>Closing Balance</b>	<b>(459,645.32)</b>	<b>(174,679.80)</b>

**2.3 LONG TERM BORROWING**

(Unsecured, considered good)

Particulars	As at 31 March, 2019	As at 31 March, 2018
	Amount in Rs.	Amount in Rs.
(a) Unsecured Loans		
Rajesh Sinha	1,618,428.00	1,594,428.00
Mahabata Oil Industries	5,837,500.00	550,000.00
<b>Total</b>	<b>7,455,928.00</b>	<b>2,153,428.00</b>

**2.4 TRADE PAYABLES**

(Unsecured, considered good)

Particulars	As at 31 March, 2019	As at 31 March, 2018
	Amount in Rs.	Amount in Rs.
(a) Micro, Small and Medium Enterprises		
(b) Others	95,419.39	209,650.00
<b>Total</b>	<b>95,419.39</b>	<b>209,650.00</b>

Footnote: Micro, Small and Medium scale enterprises

There are no Micro, Small and Medium Enterprises, to whom the Company owes dues which are outstanding for more than 45 days as at 31st March, 2019. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

**2.5 OTHER FINANCIAL LIABILITIES**

Particulars	As at 31 March, 2019	As at 31 March, 2018
	Amount in Rs.	Amount in Rs.
(a) Audit Fees Payable	29,500.00	17,000.00
(b) Advance from Customer	10,085,400.10	10,557,990.10
<b>Total</b>	<b>10,114,900.10</b>	<b>10,574,990.10</b>

ROSHAN INFRA TECH PVT. LTD.

Rajesh Sinha  
DIRECTOR



# NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019

## INVENTORIES

(Unsecured, considered good)

Particulars	As at 31 March, 2019	As at 31 March, 2018
	Amount in Rs.	Amount in Rs.
(a) Work in Progress	16,482,763.81	10,037,518.48
<b>Total</b>	<b>16,482,763.81</b>	<b>10,037,518.48</b>

## CASH AND CASH EQUIVALENTS

Particulars	As at 31 March, 2019	As at 31 March, 2018
	Amount in Rs.	Amount in Rs.
(a) Cash in hand	29,336.57	1,395,706.45
(b) Balances with Banks		
- With Scheduled Banks	975.99	1,423,183.37
(c) Cheques in hand		
<b>Total</b>	<b>30,312.56</b>	<b>2,818,889.82</b>

Footnote: Cash in Hand is as per the books and as certified by the Management

## OTHER CURRENT ASSETS

(Unsecured, considered good)

Particulars	As at 31 March, 2019	As at 31 March, 2018
	Amount in Rs.	Amount in Rs.
(a) Advance Taxes	212,115.80	-
(b) Other Current Advance	550,000.00	-
<b>Total</b>	<b>762,115.80</b>	<b>-</b>

## COST OF CONSTRUCTION

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
	Amount in Rs.	Amount in Rs.
Material, Labour and other Expenses	6,445,245.33	4,570,805.48
<b>Total</b>	<b>6,445,245.33</b>	<b>4,570,805.48</b>

## CHANGES IN INVENTORY OF FINISHED GOODS, WORK IN PROGRESS

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
	Amount in Rs.	Amount in Rs.
Opening WIP	10,037,518.48	5,466,713.00
Less Closing WIP	16,482,763.81	10,037,518.48
<b>Total</b>	<b>(6,445,245.33)</b>	<b>(4,570,805.48)</b>

## EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
	Amount in Rs.	Amount in Rs.
Salaries and wages	104,400.00	
<b>Total</b>	<b>104,400.00</b>	

## OTHER EXPENSES

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
	Amount in Rs.	Amount in Rs.
Bank Charges	42,812.54	2,941.67
Legal Expenses	20,020.00	53,000.00
Office Expenses	29,225.96	
Printing & Stationery	17,500.00	12,000.00
Telephone & Postage	8,944.76	1,847.00
Travelling and conveyance	35,209.44	22,428.00
Utilities Expenses	7,840.00	
Vehicle Expenses	8,112.82	
Bank Filing Charges	10,000.00	10,000.00
<b>Total</b>	<b>180,565.52</b>	<b>103,116.67</b>

Footnote: Auditors Remuneration

Statutory Audit Fees: Rs. 17,500.00 (P.Y. - Rs. 12,000.00)

ROSHAN INFRA TECH PVT. LTD.

*Rajesh Laha*

**NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019**

**EARNING PER SHARE**

Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
	Amount in Rs.	Amount in Rs.
Net Profit attributable to Equity Share Holders	(264,965.52)	(103,116.67)
Weighted average number of Equity Shares (Units)	10,000	10,000
Basic Earning per Share	10,000	10,000
Adjusted Earning per Share	(28.50)	(10.31)
Face value per Equity Share	(28.50)	(10.31)
	10.00	10.00

No provision has been made with respect to the GST Liability, if any, arising on construction receipts. Revenue has not been recognised on Percentage Completion Basis.

Balance of Sundry Debtors, Sundry Creditors are subject to confirmation.

No provision has been made for liability, if any arising due to long term benefits, if any payable to employees.

List of Related parties where control exists and other related parties with whom the Company had

Name of Related Party	Nature of Relationship
Rajesh Sinha Priti Sinha	Key Management Personnel

Name of Related Party	Nature of Transaction	Balance as on 31 March, 2019	Balance as on 31 March, 2018
		Amount in Rs.	Amount in Rs.
Mahababa Oil Industries	Advance Received	1,616,428.00	1,594,428.00
Rajesh Sinha	Advance Received	5,837,500.00	559,000.00

Previous Year's figures have been regrouped/rearranged wherever necessary.

**ROSHAN INFRATECH PVT. LTD.**

*Rajesh Sinha*  
DIRECTOR

