CIN: U45201BR2018PTC037583

Statutory Audit Report

Financial Year

Financial Year

2018-2019

Date of Audit Report

: 30-06-2919



RISHAV SINHA & CO. RISHAV KUMAR SINHA

Chartered Accountants.
21, Vaibhav Apartment, Budh Marg, Patna- 800 001 (Bihar)
Cont. 8434828563, carishavsinha@gmail.com

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar.

Rishav Sinha & Co.



INDEPENDENT AUDITORS REPORT

To the Members of, CHITRASEN BUILDICON PRIVATE LIMITED.

and the state of the second second

Report on the Financial Statements

We have audited the accompanying financial statements of CHITRASEN.

BUILDICON PRIVATE LIMITED ("The Company"), which comprise the Balance Sheet as at 31st March, 2019 and the Statement of Profit and Loss for the year then ended on 31" March 2019 and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

7 The management and Board of Directors of the Company are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the act') with respect to the preparation of these 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 Companies (Accounts) Rules, 2014. This responsibility 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; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for austring 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, v hether due to fraud or error

Auditors' Responsibility

Our responsibility is to express an opinion on these 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 thereunder. 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

Regd. Off.: Shiv Kutir, Mallahchak, Jehanabad - 804497 EbarBuildcon Pvt. Lie

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CIN:0452011 (C018PTC037583

ANUPAM PRAKASH, S/O DR.OM PRAKASH NARAYAN, INDRAFURI SIPARA, GARDANIJIAGII PATNA Patna UR.
800020 IN

BALANCE SHEET AS AT 31ST MARCH, 2019

Annant in Re

· · · · · · · · · · · · · · · · · · ·	Particulars	Note No.	As at 31st March, 2018	As at 31st March, 2019
1	EQUITY AND LIABILITIES Sharchelders' funds (a) Share Capital (b) Reserves and Surplus	1	0.66 6.60	500,000.00 (43,300.00 456,700.00
	Non-current liabilities (a) Long-term borrowing: (b) Deferred tax liabilities (Net)	3 4(a)		
•	Current liabilities (a) Trade payables (b) Other current liabilities (c) Short-term provisions	5 6 7		8,000.00
	TOTAL			
1	ASSETS Non-current assets (a) Fixed assets (b) Long-torm loans and advances (c) Deferred Tax Assets (Net)	8 9 4(0)		
	Current systex (a) Trade receivables (b) Cash and cash equivalents (c) Short-term leans and advances (d) Inventories)10 31 12 13		464,700.00
				464,700.00
	TOTAL SIGNIFICANT AC COUNTING POLICIES Accompanying no es form part of the financial statements	20		464,700.00

CHITRASEN BUILDICON PVT. LTD.

Patreur Sulggarive, Ltd.

Man - Kunsey (DIRECTOR) (DIRECTOR)

PLACE PATRIA DATED : 1 Children Buildeon Per Lin — 3/2477 UA-121
Birector

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ANNEXED

For, RISHAY SINHA & CO.

SHAPP Chartered Accountants
F.R.X 016619C

(RISHAY KUMAR SINHA)

Proposition No. 415823

Chitrasen Buildcon Put. Lia.

Momoj Kymon

Director

CIN: 11452018112018PTC037381

ANUPAM PRAKASH, 570 DR OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Cama BR 580020 IN 678 CEMENT OF PROPIT AND LOSS FOR THE YEAR ENDED 31^{CT} MARCH 2019

Particulars	Noiz No.	For the year ended 31st March, 2018	For the year coded Jim March, 2019
		Pa.	I.s.
A CONTINUING OPERATIONS 1 Receive from operations (grove)			
Revenue from reportitions (net)			*
2 Equat			
(A) Employee benefits expose			1,540,40
(h) Other expenses			41,800,00
(c) Pardisses	1.8		
Tend		*	43,300.00
3 Euroogs believe ex. optional jurns, extraordinary items, interest,			-13,76,93.68)
iax, depreciation and amonisation (EBITDA) (1-2)			
Finance Charge Depressiones and amostication explanae	1700		
그의 경우는 사고하는 사람은 모르말하다는 것도 그리고 있다면 하다.		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
6 Other second. 7 Profit/(Loan) before exceptional and extraordinary items are tax.	1.5	an ann ann an ann ann ann ann ann an ann an a	to the second
(24.4)			
8 Paceproud with			
9 Profit / (Loss) before extraordinary increasing rax. (6 ± 7)			1),300,00
10 [Extracolations, status.			
II Profit / (Loss) before tax (8 ± 9)		entition (comp. statement constraint configura-	41,500.00
12 Tag expense:			
12) Patricial of the Corresponding (b) Restler Value Tax	1	***	
(b) Demicratic			
			4
13 Pinds / (Loss) from continuing operations (10 ± 11)			-47.28.08
I DISCONTINUING OPERATIONS			
14 Profit / (Loss) for the year			-4.4,200.06
15 Earnings per share (of Re.10/- each);			
	17,024		41.6
in the property of the second	1 50000		
SIGNUICANT A ZOODNING POLICIES	20		
Accompanying sones forming part of the financial statements			

CHITRASEN BUILDICON PVI, LTD.

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ANNEXED

> Гиграция М. Жа. 415825

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CONTRACTOR

DATED : NATIONAL 15

Chiltrasen Buildcon Pvr. Ltd. S つイタリか 当か121

Chitrasen Buildcon Pvt. Lie.

Mano-j Klima

Chitrasen Buildcon Pvt. Ltd.

Manoi Kyman

CIN:LIASZNEUKZOBYTCH/ISKS

NUPAM PRAKASEL SAO DE OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Paine DR 800020 I

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31" MARCH, 2012

NOTE NO. 1: SHAKE CAPETAL

Particulais		AS AT 315T MARCH 2018	AS AT JIST MARCH 2019
(a) Authorised Share Capital		Amount	Amoun
50000 Equity shares of Re.10/- each			500 (.00.00
b) Jamed Subscribed and fully paid up capital 50000 Popiny Shases of Re 107 cach			and the second transfer and the second s
Second values made at 40' (6's CRC)			\$10 (88) no
	Total		366,692.60

I (ii) Recontilution of the number of shares and amount excusavely at the beginning and at the code of the reporting period

Patticulars	Opening Palance	Gosing Balance
Equip Shares with woring rights Yess world 31 March, 2018 Shimber of shares (No.) - Assonn (Us')		
Year ended 31 March, 2019 - Nomber of charce - Amount (2)		

The Company has only one class of equity shares having a parvalue of its. 10% per share. Each holder of equity shares is entitled to one concerning. The dividend, if any is proposed by the Brand of Discours and is subject to the approval of the shareholders to the ressuing Ameter General Meeting, it also event of Equity and General Meeting, it also event of Equity and General Meeting, after discourse of all profeveritial amounts. The distribution wall be in proportion to the muscles of equity shares held by the shareholders.

1. (iii) Details of shares held by each

	Azat Nº March, 2015		As a) 52 March, 2019		
Class of shares / Name of shareholder	Number of anarcs beld	% bolding in that class of shares		'A holding in that class of	
Esquity strates with swing rights				**************************************	
ANUPAM PRAKASH		l an i	75060	***************************************	
MANCU KUMAR	n partie	0.00	25000		
Total	i		52.5		

NOTE No. L. RESERVES AND SURPLUS

Particulars	As at 31" March, 2018	As #1.31" March, 2019
RESIRVES & SUPPRIN	The sension of the se	
of Printi and Loss Account	11.8.	Ka.
As per last Unlance Sheet		and the second s
. Add: Pinth / Livery the the year		
Contriguidance Total		43, Mai.(x)
		43,300.00

CHITRASEN BUILDICON PVT. LTD.

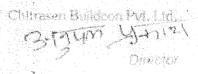
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Marin Kerner.

(DIRECTOR)

(DIKEGIOR)

DATED: 70



CIN (CONTROL PT COSTS)

PAM PRAKASII NO DROM PRAKASII NARAYAN, INDRAPURI SIPARA, GARDANDRAGII PATNA Pains BR 1900

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JO^{CC} MARCILLING

NOTE No. 3 : LONG-TERM BORDOWINGS

(a) (INSERTMENTALIDANS) Total (b) (INSERTMENTALIDANS)	Particolars	Aver Dist March, 2016	As at Dipl March, 2019 Ra.	
MASSIC USED LANNS:		T AL		
D) SECURID LOANS.	o) (Parcultulidans)			
Sui (niu)	Tou .			

NOTE NO 3 L DEFENDED TAX LIABILITIES (NET)

Particulare	Saul March, 2018	As 91 March, 2019	
	Rx.	Na.	
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(DIRECTOR)

(DIRECTOR)

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Chitrasen Buildcon Pvt. Ltd.

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CIN: U45201BR2018PTC037583

IUPAM PRAKASH, SZO DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Pahia BR 800020

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019

NOTE No. 5 : TRADE PAYABLES

1		As at 31st March, 2018 As at 31st March, 2019
	Particulars	All the bound of the control of the
	(i) Sundry Creditors	
	Total	

NOTE NO. 6 : OTHER CURRENT LIABILITIES

	As at 31st March, 2018	As at 31st March, 2019
Particulars		
(iii) Rishay Sinha & co.		8,000,60
(iv) Tax Payble		
(v) Other payable		
(vii) Labour charges payable		
(xi) Salary Payable		
Total	Proposition and Associated Section (1997) and the Association (1997) in the Association (1997) and	8,000,00

NOTE No. 7: SHORT-TERM PROVISIONS

ſ	Particulars	As at 31st Murch, 2018 As at 31st March, 2019 Rs. Rs.
ľ	i) Provision - Others: (i) Provision for TDS	A second
L	Total	

CHITRASEN BUILDICON PVT. LTD.

Chileses Scalina) Principle

(DIRECTOR)

(DIRECTOR)

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumarector

PLACE BATN

GIN;U4S2018R2013S93 GARASHI, SIO DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDAMBAGH PATNA Paina BR 800020 IN NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019

NOTE: No. 8: TANGIBLE ASSETS

PARTICUMES		GROSSBLOCK	Jing Co		DEPRECIATION	NETBLOCK	ock
	Halances 83 cm 01.04 2018	Addition during the year	Balancos 83 On 31 (03,2019	21.03.2019	For the year	13alances es on 31.03.2019	Halancon 85 cm 51 03 2018
Computer Purriture & Franc			Zeroze in the control of the control	A Company of the Comp			
FIGURES FOR THE		•					
PREVIOUS YEAR							

CHIPKASEN BUILBICON PVT. LTD.

(DIRECTOR) T T T KW T. (DIRECTOR) Š

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Chitrasen Buildoon Put. Lid.

Manoj Kumay.

Director

CHITKASEN BOTH DICON PRIVATE CIMITED

CIN (D47201BR0018PTC037581

KASH, SÃO DE OM PRAKASH NABAYAN, INDRAPURI SIPARA, CARDANIBÁGH PATNA P#10 MOTHS FORMING PART OF THE PINANCIAL STATEMENTS FOR THE YEAR CHIEF \$1.01.7017

NOTE No. 9: LONG-TERM LOANS AND ADVANCES

		and the second second
Particulars	As at 3 lat	As at 31st
	Albert TRIS	Merch, 2019
	HX.	www.companyer.com
(a) Separate Comment		
A Section of the Contract of t		
Linecuret considered good	on the production of the produ	Ship and the state of the state
d recommendation of the second se		

NOTE No. 10: TRADE RECEIVABLES

Particulars	As at 31st March, 2018	As at Mat March, 2019
code receivables patestabling for a period exceeding six morehis from	<u> </u>	orandicationiscipos (Salado) - lega de 2000 (1970) 1990 (197
he date they were then for payment Linserpred, considered good		
Other Receivable Unionized Brindlered Bred		
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NOTE NO DE CASILAND CASILEOUIVALENTS

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	L																	inė.		112	tal						*					1

NOTE No. 12 : SHORE-TERM LOANS AND ADVANCES.

Particulars	Avai 31si Marela, 2015	As at 31st March, 2019
	Rs.	P.s.
(a) (Linscored considered good) Advance & Other Current selece		464,708.00
Section 1997 (Section 1997)	•	464, 100 00

Carticulars	Assillin	Anat Mat
	March, 2015	March, 2017
	R ₃	La.
		gin and in gray where dutin and in an extension is
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Chicago House and Por Manot Kumau.
Director (DIRE TOR) Omega(DIRECTOR)

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CON LUIS 2010 R2014 PT CO17583

ANUFAM PRAKASHI SOJDR OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBACH (PATNA PRIDE BR 2000)0 IN STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED BIST MARCH 2019

NOTE No. 14 : REVENUE FROM OPERATIONS

Particulars		
	For the year ended	For the year ended
	31st March, 2018	31st March, 2019
	II.	165.
a) Rendering of services (refer note (i) below b) Sale Of Goods refer note (ii) below		
Total	<u> </u>	***************************************
"ay liculars		***************************************
	For the year ended 31st much 2018	For the year ended 31st march 2019
	Ka,	K.
(i) Rousering of services compasses:		
Tela		and the second second second second second
SOTENO IS COTHER INCOME		
1000		For the year anded
	*	Jist March, 2019
	L. IL.	IL.
(a) Other nin-operating income (on of expense) directly attributable to mech mecomes (Feter Note (i) below)		•
Total		e Alaiki in the in the and a contract pages are a proper process of the sine

	Particulars	I or the year coded	for the year anded
		31st March, 1018	34at March, 2019
) Other non-operating i	maire continue	16.	
disc become			
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NATE No. 16 LEMPLOYEE DENELTES EXPENSES

3€	CANADA WASHINGTON AND AND AND AND AND AND AND AND AND AN			
200			For the year ended Mat	For the year ended
			March, 2018	31st March, 2019
200	Salaries and wayers		11.1	1.500.00
	Directors Remineral	ion in the contract of the con		and the same of
Š		The state of the s		7-14033

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Chitrasen Buildcon Pvi. L.a.

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RUPAM PRACASH, MO DEGMETARASH HASAACAN, INDIRATURI MEARA, GARLANISALIR PATA A FARM DE MEDICAL STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED JUST MARCH 2017

NOTE NAME OF THE ASSESSED

		. :
Particulare	For the year ended dist March, (For the year endest	1
	3003 3 Jan March, 2019	4.
		*
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Licrogenessica Expense	La Maria	1
Total	d. (1,890) (1	J.

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		face year																		
1422																				

Particulars	I see the year ended that March	Por thit year ended Also March, 2019
	2018	
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following the inquire country, where applicables		
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CHITRASEN BUILDICTON PST. LTD.

ARET HACH DICADAY SPICH

(DIRECTOR)

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Chitraven Bullicon Pvt. 116.

Owecta: MAY SI

CIN (0452010R2018PT C037583

AM PRAKASH, S/O DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIDAGH PATNA Paula DR 500 NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JIST MARCH, 2018

Note	Parnexilars
19	Corporate information
	Maa kaniksh power Private (armed (The Company) is a private company domicied in locks and incorparated on 18th March 2016 under the provisions of Compania's Act, 2013. The Company was incorpaned to carry on the locations of Construction & Contract Services.
20	
20.01	Use of estimates. The financial statements in conforms, with Indian GAAP requires the Management to write estimate and assumptions considered in the reported and in a statement and institute (including contragent habitates) and the reported income and expenses during the year. The Management believes that the extinates mad in preparation of the financial assuments are product and reasonable. Financial could differ due to these estimates and the differences between the acrossite and the estimates are accognised in the periods in which the results are known / materialise.
20.62	taventories Company has no stock of the end of Connecid year.
20,03	Cash and cash equivalents Cash comprises each sin hand and demand deposits with banks
20,04	Depreciation and amortisation
261.05	Depositation has been provided seper \$3.86 method as per the rates prescribed in Schedule II to the Companies Act, 2013 Depositation has been charged for the period for which assets were put to use. Revenue recognition
	Revenues from contracts priced on a time and material blass are recognised when services are rejetered and related costs on incorrect.
20,06	Expense
	All the expenses are securided on accural basis.

CHITRASEN BUILDICON PVT. LTD.

ORECTOR

OREGION

Chitrasen Buildcon Pvt. Ltd.

Chimsen Bulacon Inc.

Director

Chitrasen Buildcon Pvi. Ltd.

Manai Kuman

Director

CIN (U45201BR2018PTC037583

ANUPAM PRAKASH, SZO DROM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH. 2015

20.07 Tangible freed usects

Fried assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets included inserts to burrowings attributable to sequisition of qualifying fixed assets up to the date the asset is ready for instituted dues and other incidental assets as secured up to that date. Subsequent expenditure relating to fixed assets at capitalised only if such expenditure results in an ancrease in the future benefits from such asset beyond its previously uses said standard of performance.

20.08 Borrowing costs

Bearmany costs include interest, amonts, non-of-ancillary votes incurred and exchange differences among from foreign currency hotersquage to the extent they are regarded as an adjustment in the interest cost. Costs in connection with the borrowing of funds to the essent out discerby related to the organization of qualifying access are charged to the Statement of Profit and Loss steer the return of the foreign costs, after and to and unliked for qualifying assets, pertaining to the period from commencement of activities exhang to construction / development of the qualifying asset upon the data of explication to such asset is added to the cost of the assets.

20.09 Earnings per share; "hasic carnings per share a compared by dividing the profit / (loss) after the (including the post materials of extraordinary items, if any) by the weighted average number of equity shares constanding during the year. As Per Amostore No. Tax attached with varies to accounts

Carrent tax is the amount of us payable on the takable income for the year as described in accordance with the principles of the legime Tax Act, 1964.

Minimum Alternate Tax (MAT) paid in accommance with the tax laws, which gives future economic benefits in the form of substitute to future income tax failshing, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accomblingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future accommic bonefit a secrimed with a will flow as the Company.

Deferred tax is recognised on riming differences, being the differences between the casable income and the accounting income that neighbors in one period and are canable of reversal in one or more subsequent periods. Deferred tax is measured using the tax are recognised for all uning differences. Deferred tax asserts in respect of unabsorbed depressions and carry forward as losses are recognised uning differences. Deferred tax asserts in respect of unabsorbed depressions and carry forward as losses are recognised unity if there is virtual attaining that there will be sufficient future taxable to realise enclosures. Deferred tax asserts are recognised for timing differences of other stems only to the extent that reasonable certainty exists that sufficient future taxable moments will be available against which these can be realised. Deferred tax asserts and labilities are offered futures as the taxes on income levied by the same governing tax lave and the Company has a legally enforceable right for such as off. Deferred tax asserts are reviewed at each Balance Sheet due for their realisability.

20.11 Provisions and contingeneses

A providen is recognised when the Company has a present abligation as a result of past events and it is probable that ac conflow of resources will be required to settle the poligation in respect of which a milible training can be made.

Chitrasen Bigniffusen puntdicongritudes

Mane-j Kumer

31947) Dinessoi IN TERMS OF OUR SEPARATE REPORT VALUE DIVINEN DATE ANNOYED

For RISHAV SINHA & CO.
Charanad Accountables

(DIRECTOR)

(DEUGETOR)

F.R.N.OISSISC

(RISHAN KUMAR SINHA)

Propercion MAio 415823

PLACE : PATRA DATED: 34/6/15

Chitrasen Buildcon Pvt. Ltd.

Manoj Kuman Director

CHITRASEN BUILDICON PRIVATE LIMITED CIN: U45201BR2018PTC037583

AKASH, S/O DR,OM PRAKASH NARAYAN INDRAPURI SIPARA, GARDANIBAGH PATNA Patna I

Disclosures under Accounting Standards (contd.)

Note 20.17 Computation of Earning Per Share As Per AS -20

Note	Particulars	For the year ended 31st March 2018	For the year ended 31st March 2019
	Earnings per share <u>Basic/Difuted</u> Continuing operations		
	Net profit? (loss) for the year from continuing operations		43,300 00
	Less, Divideng and tax thereon Net profit! (loss) for the year from		-43 ,300.00
	continuing operations attributable to the equity shareholders		
	Weighted everage number of equity shares		50,000
	Par value per share		10.00
	Earnings per share from continuing operations - Basic	#DIVIOI	0.8

CHITRASEN BUILDICON PVT. LTD.
Childesen Estaldicon Fvt., L.o.

Chittesen Buildeon Parillia

(DIRECTOR)

PLACE : PATNA DATED: ZLABBONG 30/4//9

(DIRECTOR)

CIN: U45201BR2018PTC037583

Statutory Audit Report

Financial Year

Financial Year

2019-2020

Date of Audit Report

02-12-2020



CA Name of Auditor Audit Firm Name

RISHAV SINHA & CO. RISHAV KUMAR SINHA

Chartered Accountants.

21, Vaibhav Apartment, Budh Marg, Patna- 800 001 (Bihar) Cont. 8434828563, <u>carishavsinha@gmail.com</u>

Chitrasen Buildcon Pvt. Ltd.

Manoj Kuman.
Director

INDEPENDENT AUDITORS REPORT

To the Members of, CHITRASEN BUILDICON PRIVATE LIMITED.

Report on the Financial Statements

1. We have audited the accompanying financial statements of CHITRASEN BUILDICON PRIVATE LIMITED ("The Company"), which compuse the Balance Sheet as at 31st March, 2020 and the Statement of Profit and Loss for the year then ended on 31" March 2020 and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The management and Board of Directors of the Compan; are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the act') with respect to the preparation of these 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 Companies (Accounts) Rules, 2014. This responsibility 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 design, implementation and maintenance of adequate internal financial controls, that are 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

Auditors' Responsibility

3. Our responsibility is to express an opinion on these 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 thereunder. 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.



Chitrasen Buildcon Pvt. Ltd.

Manoj Kuman Director

- 4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the tisks 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 accounting policies used and the reasonableness of the accounting estimates made by the Company's management and Board of 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.

Opinion

Place: Patna

Date: 02-12-2020

- 6. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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.
 - (a) in the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2020; and
 - (b) in the case of the Statement of Profit and Loss, of the profit of the Company for the year couled on that date.

For, RISHAV SINHA & CO.

Chartered Accountants F.R.N. 016619C

(CA RISHAV KR. SINIJĀ M.No.415823

PROPRIETOR

Chitrasen Buildcon Pvt. Ltd.

Janoj Kuman Director

GIN: U45201BR2018PTC037583

ANUPAM PRAKASH, S/O DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BR 800020 IN

BALANCE SHEET AS AT 31ST MARCH, 2020

Amount in Rs.

	Particulars	Note No.	As at 31st March, 2020	As at 31st March, 2019
A	EQUITY AND LIABILITIES	1.0.		
1	Shareholders' funds			
•	(a) Share Capital	1 1	500,000.00	500,000.0
	(b) Reserves and Surplus	2	(169,729.80)	(43,300.0
			330,270.20	456,700.0
			230,270.20	430,700,0
2	Non-current liabilities			
	(a) Long-term borrowings	3	750,000.00	
	(b) Deferred tax liabilities (Net)	4(a)	750,500.00	**
	(b) Deferred tax habilities (Net)	4(a)	750,000.00	
3	Current liabilities		7,50,000.00	
	(a) Trade payables	5	_	
	(b) Shot-term borrowings	6	- 1	
	(c) Other current liabilities	6(a)	11,500.00	8,000.0
	(d) Short-term provisions	7	_	
			11,500.00	8,000.0
	TOTAL		1,091,770.20	464,700.0
В	ASSETS		3,72,73,73	
1	Non-current assets			* 4
	(a) Fixed assets			
	(i) Tangible assets	8	- *	
	(b) Long-term loans and advances	9		-
	(c) Deferred Tax Assets (Net)	4(b)		
2	Current assets	-	•	· ••
4				
	(a) Trade receivables	10		₩
	(b) Cash and cash equivalents	11	149,334.20	
	(c) Short-term loans and advances	12	942,436.00	464,700.0
	(d) Inventories	13	-	-
		-		
		}	1,091,770.20	464,700,0
	TOTAL	F	1,091,770.20	464,700.0
	SIGNIFICANT ACCOUNTING POLICIES	20	3,322,377,000	70-7,700.0
	Accompanying notes form part of the financial			
	statements			

CHITRASEN BUILDICON PVT. L'TD.

UDIN: 21415823AAAADI7449 IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ANNEXED

For, RISHAV SINH

(DIRECTOR)

(DIRECTOR)

PLACE : PATNA DATED : 02-12-2020 Chitrasen Buildcon Pvt. Ltd.

Manoj Kuman.

Director

(RISHAV MAR SINHA)

CIN: U45201BR2018PTC037583

ANUPAM PRAKASH, S/O DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BR 800020 IN STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 3181 MARCH 2020

	Particulars	Note No.	For the year ended 31st March, 2020	For the year ended 31st March, 2019
Ŀ			Rs.	Rs.
Α	CONTINUING OPERATIONS	Ī		:
1	Revenue from operations (gross)	14	200,000.00	# *
ļ	Revenue from operations (net)	1	200,000.00	-
2	Expenses			
	(a) Employce benefits expense	1 16	18,000.00	1,500.00
	(b) Other expenses	17	130,271.00	41,800.00
1	(c) Purchases	18	177,970.00	•
	Total		326,241.00	43,300.00
١,				
3	Earnings before exceptional items, extraordinary items, interest, tax, depreciation and amortisation (EBITDA) (1 - 2)		-126,241.00	-43,300.00
4	Finance Charge	17(a)	188.80	. 4
5	Depreciation and amortisation expense	8	-	* <u>.</u> .
6	Other income			
7	Profit/(Loss) before exceptional and extraordinary items and tax (3±4±5)	15	-126,429.80	-43,300.00
8	Exceptional items			
9	Profit / (Loss) before extraordinary items and tax (6 ± 7)		-126,429.80	-43,300.00
			· •	, ,
10	Extraordinary items		•	•
11	Profit / (Loss) before tax (8 ± 9)		-126,429.80	-43,300.00
12	Tax expense:		·	
	(a) Provision for Current tax		_	,
	(b) Earlier Year Tax		-	
	(b) Deferred tax		_	,
			-	
	Profit / (Loss) from continuing operations (10 ± 11)		-126,429.80	-43,300.00
В	DISCONTINUING OPERATIONS			-
				-
14	Profit / (Loss) for the year		-126,429.80	-43,300.00
15	Earnings per share (of Rs.10/- each):	- 1		The second secon
	(a) Basic	4.7.00		
	(b) Diluted	17.02a	-	-0.87
	SIGNIFICANT ACCOUNTING POLICIES Accompanying notes forming part of the financial statements	20		· ·
	B L or the maneral statements			

CHITRASEN BUILDICON PVT. LTD.

IN TERMS OF OUR SEPAPATE REPORT OF EVEN DATE ANNEXED

(DIRECTOR)

PLACE : PATNA DATED:02-12-2020



CIN:U45201BR2018PTC037583

NUPAM PRAKASH, S/O DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BR 800020 I

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

NOTE No. 1: SHARE CAPITAL

Particulars	AS AT 31ST MARCH 2020 Amount	AS AT 31ST MARCH 2019 Amount
(a) Authorised Share Capital 50000 Equity shares of Rs.10/- each	500,000.00	500,000,00
(b) Issued Subscribed and fully paid up capital 50000 Equity Shares of Rs.10/- each	500,000,00	500,000,00
Total	500,000.00	500,000.00

1. (i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particuļars -	Opening Balance	Closing Balance
		<u> </u>
Equity Shares with voting rights		
Year ended 31 March, 2019		
- Number of shares (No.)	1	50,000.00
- Amount (Rs`)	-	500,000.00
Year ended 31 March, 2020		•
- Number of shares	50,000.00	50,000.00
- Amount (`)	500,000.00	500,000.00

1. (ii) Terms/Rights attached to equity shares :

The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The dividend, if any is proposed by the Board of Directors and is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

1. (iii) Details of shares held by each shareholder holding more than 5% shares:

ı		As at 31 st March, 2020		As at 31 st March, 2019	
	Class of shares / Name of shareholder	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
I	Equity shares with voting rights		**************************************	Company of the special state o	· serimonominación de monación de monación de la constantida del constantida del constantida de la constantida del constantida del constantida del constantida del constantida
_	ANUPAM PRAKASH	25000	50.00	25000	50.00
	MANOJ KUMAR	25000	50.00	25000	50.00
=	Total	50000	100.00	50000	100.00

NOTE No. 2: RESERVES AND SURPLUS

Particulars Particulars	As at 31 st March, 2020	As at 31 st March, 2019
RESERVES & SURPLUS	Rs.	Rs.
(a) Profit and Loss Account As per last Balance Sheet Add: Profit / (Loss) for the year Closing balance Total	-43,300.00 -126,429.80 -169,729.80	-43,300.00 -43,300.00

CHITRASEN BUILDICON PVT. LTD.

(DIRECTOR)

(DIRECTOR)

Chitrasen Buildcon Pvt. Ltd.

PLACE : PATNA /

DATED:

anoj Kumar. Director

CHITRASEN BUILDICON PRIVATE LIMITED CIN; U45201BR2018PTC037583

PAM PRAKASH, S/O DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BR 80002

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED $31^{\rm ST}$ MARCH 2020

NOTE No. 3: LONG-TERM BORROWINGS

	Particulars	As at 31st March, 2020	As at 31st March, 2019
		II.	Ra.
(a) <u>UNSECURED LOANS:</u> (i) Anupam Prakash (ii) Manoj Kumar		450000.00 300000.00	
	Total	750,000.00	· 1
(b) <u>SECURED LOANS:</u>			
To Militar Else 2 files	Total:		•
	Total (a+b)	750,000.00	-

NOTE No. 4: DEFERRED TAX LIABILITIES (NET)

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
Deferred tax (liability) / asset		
(a) Tax effect of items constituting deferred tax liability		
On difference between book balance and tax balance of fixed assets	-	-
Tax effect of items constituting deferred tax liability		
(b)Tax effect of items constituting deferred tax assets		
Opening Bal.		
On difference between, Depreication as per books and Income tax	National Land (F.	
Net deferred tax (liability) / asset	•	•

CHITRASEN BUILDICON PVT. LTD.

(DIRECTOR)

(DIRECTOR)

PLACE : PATNA DATED :

Chitrasen Buildcon Pvt. Ltd.

Manaj Kuman

Director

CIN: U45201BR2018PTC037583

IUPAM PRAKASH, S/O DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BR 800020

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

NOTE No. 5: TRADE PAYABLES

	Particulars	As at 31st March, 2020	As at 31st March, 2019
		Rs.	Rs.
(i) Sundry Creditors		•	-
	Total		

NOTE No. 6 (a): OTHER CURRENT LIABILITIES

Particulars	As at 31st March, 2020	As at 31st March, 2019
		Rs.
(iii) Rishav Sinha & co.	11,500.00	8.000.00
(iv) Tax Payble	_	
(v) Other payable	-	
Total	11,500.00	8,000.00

NOTE No. 6: SHORT-TERM BORROWING

Particulars	As at 31st March, 2020	As at 31st March, 2019.
	Rs.	Rs.
	e de la companya del companya de la companya del companya de la co	
		•
Total		

NOTE No. 7: SHORT-TERM PROVISIONS

ing the state of t	Particulars			As at 31st March, 2020	As at 31st March, 2019
a) Provision - Others:				Rs.	Rs.
(i) Provision for TDS	And the second s	the figure and the family	1	to all an arms and the	
	Total			***************************************	TIN SING

CHITRASEN BUILDICON PVT. LTD.

(DIRECTOR)

(DIRECTOR)

PLACE : PATNA DATED: Chitrasen Buildcon Pyrante.

CIN: U45201BR2018PTC037583 ANUPAM PRAKASH, S/O DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BR 800020 IN NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2920

NOTE No. 8: TANGIBLE ASSETS

							, , , , , , , , , , , , , , , , , , , ,	
PARTICULARS		GROSS BLOCK			DEPRECIATION		NET BLOCK	ЖC
	Balances as on 01.04.2019	Addition during the year	Balances as on 31.03.2020	Depreciation upio	For the year	Total	Balances as on 31.03.2020	Balanc es as on 31.03.2019
Computer Furniture & Fixture					1 1			1 1
FIGURES FOR THE	1		1	•	•	. 1	•	1
PREVIOUS YEAR								

CHITRASEN BUILDICON PVT. LTD.

(DIRECTOR) (DIRECTOR)

PLACE : PATNA

DATED:

Chitrasen Buildcon Put. Ltd.
Manoj Kumen.
Director

CHITRASEN BUILDICON PRIVATE LIMITED
CIN :1U45201BR2018PTC037583
KASH. S/O DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Putn

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-03-2020

NOTE No. 9 : LONG-TERM LOANS AND ADVANCES

	and the second s	the state of the s	
Particulars		As at 31st	As at 31st
		March, 2020	March, 2019
A CONTRACTOR OF THE CONTRACTOR		Rs.	Rs.
(a) Security deposits			
(b) loans and advances			
Unsecured, considered good			_
	Total	<u> </u>	

NOTE No. 10: TRADE RECEIVABLES

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
Trade receivables outstanding for a period exceeding six months		
from the date they were due for payment		
Unsecured, considered good		-
Other Receivable		
Unsecured, considered good		<u>-</u>
Total	-	

NOTE No. 11: CASH AND CASH EQUIVALENTS

	Particulars Particulars		As at 31st	As at 31st
l		l	March, 2020	March, 2019
<u> </u>			Rs.	Rs.
A.	Cash and cash equivalents			
l	Cash on Hand	ĺ	127,259.00	-
i	Balance with Bank in Current Account	į	22,075.20	_
	,	Total	149,334.20	*

NOTE No. 12: SHORT-TERM LOANS AND ADVANCES

Particulars	As at 31st March, 2020 Rs.	As at 31st March, 2019 Rs.
(a) (Unsecured considered good)		1/3.
Advance & Other Current assets	942,436.00	464,700.00
Total	942,436.00	464,700.00

Particulars	As at 31st March, 2020 Rs.	As at 31st March, 2019 Rs.	*
Finished Goods Raw Materilas	- - -	-	
Total		- ,	1 C 2
CHITRASEN BUILDICON PVT. LTD.		/s ^x	AVSIN

(DIRECTOR)

(DIRECTOR)

PLACE : PATNA DATED: 21/08/2018

Chitrasen Buildcon Pvt. Ltd. Manoj Kymar.
Director

RN-415823

RED ACCO

CHITRASEN BUILDICON PRIVATE LIMITED CIN :U45201BR2018PTC037583

ANUPAM PRAKASH, S/O DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BR 800020 IN

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST-MARCH 2020

NOTE No. 14: REVENUE FROM OPERATIONS

Particulars	For the year ended 31st March, 2020	For the year ended 31st March, 2019
	Rs.	Rs.
(a) Rendering of services (refer note (i) below		•
(b) Sale Of Goods refer note (ii) below	200,000.00	
Total	200,000.00	

Particulars		
 Appendix of the control of the control	For the year ended 31st march,2020 Rs.	For the year ended 31st march,2019 Rs.
(i) Rendering of services comprises: (ii) Sale Of Goods	200,000.00	
Total	200,000.00	-

NOTE No. 15: OTHER INCOME

16000	glackenskomusia – scorinalisto kiin tarviismis mariillinkoisto, kustikiismistiisi Skistote alk – selekko	
	For the year ended 31st March, 2020 Rs.	For the year ended -31st March, 2019 Rs.
(a) Other non-operating income (net of expenses directly attributable to such income) (Refer Note (i) below)	-	- 100.
Total		

Particulars Particulars		
	For the year ended 31st March, 2020	For the year ended 31st March, 2019
	Rs.	Rs.
(i) Other non-operating income comprises:		
	•	-
Misc. Income		-
Reimbrusement of VAT	, , , , , , , , , , , , , , , , , , , 	-
Total - Other non-operating income	-	-

NOTE No. 16: EMPLOYEE BENEFITS EXPENSES

	-126,429.80	For the year ended 31st March, 2020	For the year ended 31st March, 2019
		Rs.	Rs.
Salaries and wages Directors' Remuneration		18,000.00	1,500.00
	Total	18,000.00	1,500,00

CHITRASEN BUILDICON PVT. LTD.

(DIRECTOR)

(DIRECTOR)

PLACE : PATNA DATED :

Chitrasen Buildcon Pvt. Ltd.

Manoi Kuman.
Director

CIN :U4520IBk20IBPTC037583 UPAM PRAKASH, S/O DR.OM PRAKASH NABAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BR 800020

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2020

NOTE No. 17: OTHER EXPENSES

Particulars		For the year ended 31st March, 2020		For the year ended 31st March, 2019	
		Re.	•	Rs.	
Rent			-		,000.00
Office Expenses		78,7	774.00		
Printing & Stationary		39,9	97.00		
Roc Filling Fee		3,5	500.00		
Audit Fee		8,0	00.000		
Incorporation Expense		1	-	38	3,800.00
	Total	130,3	271.00	41	.800,00

NOTE No. 17(2): FINANCE CHARGE

Bank Charges		188.	3.80	
Bank Interest	and a profession of	of the Alexander Section 1. →		
	Total	188.	3.80	

Particulars	For the year ended 31st - Ia 2020	arch,	For the year ended 31st March, 2019
·	Rs.		Rs.
(i) Payments to the auditors comprises (net of service tax input credit, where applicable):			
	1.3		,
As auditors - statutory audit			:
Total	1	-	*

CHITRASEN BUILDICON PVT. LTD.

AJEET SINGH DIGVIJAY SINGH

(DIRECTOR)

(DIRECTOR)

PLACE ... DATED:

GHAV SINH PED ACCOU

CIN: U45201BR2018PTC037583

AM PRAKASH, S/O DR,OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BR 800 NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

Note	Particulars Particulars					
19	Corporate information					
-	Maa kamlesh power Private Limited (The Company) is a private company domiciled in India and incorporated on 08th March 2018 under the provisions of Companies Act, 2013. The Company was incorported to carry on the business of Construction & Contract Services.					
20						
20.01	Use of estimates					
	The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.					
20.02	Inventories					
	Company has no stock at the end of financial year.					
20.03	Cash and cash equivalents					
	Cash comprises cash on hand and demand deposits with banks.					
20.04	Depreciation and amortisation					
j i						
20.05	Depreciation has been provided asper SLM method as per the rates prescribed in Schedule II to the Companies Act, 2013.Depreciation has been charged for the period for which assets were put to use. Revenue recognition					
	Revenues from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred.					
20.06	Expenses					
	All the expenses are recorded on accural basis.					

CHITRASEN BUILDICON PVT. LTD.

(DIRECTOR) (DIRECTOR)

GHAV SINAL The ACCOUNT

Director

Chittasen Buildcon Pyt. Ltd.

Chitrasen Buildcon Pvr. Ltd.

Manoj Kyman

CHITRASEN BUILDICON PRIVATE LIMITED CIN: U45201BR2018PTC037583

ANUPAM PRAKASH, S/O DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

20.07 Tangible fixed assets

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

20.08 Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets.

2.09 Earnings per share: 'Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. As Per Annexure No. I as attached with notes to accounts.

20.10 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable light for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

20.11 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

CHITRASEN BUILDICON PVT. LTD.

IN TERMS OF OUR SEPARATE REPORT

OF EVEN DATE ANNEXED

(DIRECTOR)

(DIRECTOR

PLACE : PATNA

DATED:

Chartered Cant SINHA & CO.
Chartered Cant SINHA

Chibrasen Buildcon Pro-Mano-i Kuman

CHITRASEN BUILDICON PRIVATE LIMITED CIN: U45201BR2018PTC037583

ANUPAM PRAKASH, S/O DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BR 800020 IN NOTE No. 18: PURCHASE

Particulars	As at 31st March, 2020 Rs.	As at 31st March, 2019 Rs.
Opening Stock Purchase:	· -	***************************************
Purchase Closing Stock	177,970.00	- -
TOTAL	177,970.00	- Andrew Control of the Control of t

CHITRASEN BUILDICON PVT. LTD.

(DIRECTOR)

(DIRECTOR)



PLACE : PATNA DATED :

Chitrasen Buildcon Pvt. Ltd.

Mana Kuman

Director

CIN: U45201BR2018PTC037583

AKASH, S/O DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna Disclosures under Accounting Standards (contd.)

Note 20.17 Computation of Earning Per Share As Per AS -20

Note	Particulars	For the year	For the year
		ended 31st March 2020	
	Earnings per share Basic/Diluted Continuing operations		
	Net profit / (loss) for the year from continuing operations	-126,429.80	-43,300.00
	Less: Dividend and tax thereon	- -	-
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	-126,429.80	-43,300.00
	Weighted average number of equity shares	5,000	50,000
	Par value per share	10.00	10.00
	Earnings per share from continuing operations - Basic	-25.29	-0.87

CHITRASEN BUILDICON PVT. LTD.

(DIRECTOR)

PLACE : PATNA

DATED:

(DIRECTOR)