

CHITRASEN BUILDCON PRIVATE LIMITED

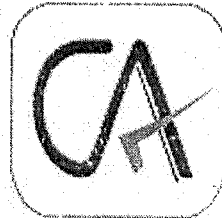
CIN: U45201BR2018PTC037583

Statutory Audit Report

Financial Year

Financial Year : 2018-2019

Date of Audit Report : 30-06-2019

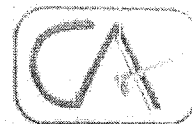


RISHAV SINHA & CO.
RISHAV KUMAR SINHA
Chartered Accountants.

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

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar.
Director



INDEPENDENT AUDITORS REPORT

To the Members of,
CHITRASEN BUILDICON PRIVATE LIMITED.

Report on the Financial Statements

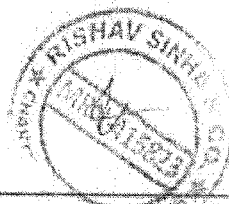
1. We have audited the accompanying financial statements of CHITRASEN BUILDICON PRIVATE LIMITED ("The Company"), which comprise the Balance Sheet as at 31st March, 2019 and the Statement of Profit and Loss for the year then ended on 31st March 2019 and a summary of the significant accounting policies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

Management's Responsibility for the Financial Statements

2. 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 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 BUILDICON PRIVATE LIMITED

CIN : U452011 RJ018PTC037583

ANUPAM PRAKASH, S/O DEOM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna RR
800020 IN

BALANCE SHEET AS AT 31ST MARCH, 2019

		Amount in Rs	
Particulars	Note No.	As at 31st March, 2018	As at 31st March, 2019
A	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital		500,000.00
	(b) Reserves and Surplus	0.00	(43,300.00)
		0.00	456,700.00
2	Non-current liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (Net)	-	-
3	Current liabilities		
	(a) Trade payables	-	-
	(b) Other current liabilities	-	8,000.00
	(c) Short-term provisions	-	-
		-	8,000.00
	TOTAL	-	464,700.00
B	ASSETS		
1	Non-current assets		
	(a) Fixed assets	-	-
	(b) Tangible assets	-	-
	(c) Long-term loans and advances	-	-
	(d) Deferred Tax Assets (Net)	-	-
2	Current assets		
	(a) Trade receivables	-	-
	(b) Cash and cash equivalents	-	-
	(c) Short-term loans and advances	-	464,700.00
	(d) Inventories	-	-
		-	464,700.00
	TOTAL	-	464,700.00
	SIGNIFICANT ACCOUNTING POLICIES		
	Accompanying notes form part of the financial statements	20	

CHITRASEN BUILDICON PVT. LTD.

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar
(DIRECTOR) (DIRECTOR)

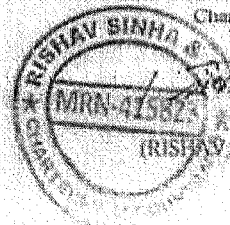
PLACE PATNA
DATED: 09/04/19

Chitrasen Buildcon Pvt. Ltd.

31/3/2019
Director

IN TERMS OF OUR SEPARATE REPORT
OF EVEN DATE ANNEXED

For, RISHAY SINHA & CO.
Chartered Accountants
F.R.N. 016619C



(RISHAY KUMAR SINHA)

Proprietor

M. No. 415825

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar
Director

CHITRASEN BUILDCON PRIVATE LIMITED

CIN: U45201RR2018PTC037521

**ANUPAM PRAKASH, S/O DE. OM PRAKASH NARAYAN, INDRAPURI SIPARA, GAEDANIHAGH PATNA, PIN 800020 IN
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2019**

Particulars	None No.	For the year ended	For the year ended
		31st March, 2018	31st March, 2019
		Rs.	Rs.
A. CONTINUING OPERATIONS			
1. Revenue from operations (gross)	14	-	-
Revenue from operations (net)		-	-
2. Expenses:			
(b) Employee benefits expense	16	-	1,500.00
(b) Other expenses	17	-	41,500.00
(c) Purchases	18	-	-
Total			43,000.00
3. Earnings before tax, optional items, extraordinary items, interest, tax, depreciation and amortisation (EBITDA) (1 - 2)			-43,000.00
4. Finance Charge	(17)		
5. Depreciation and amortisation expense	8		
6. Other income	15		
7. Profit/(Loss) before exceptional and extraordinary items and tax (2+3+5+6)			-43,000.00
8. Exceptional items			
9. Profit / (Loss) before extraordinary items and tax (6 ± 7)			-43,000.00
10. Extraordinary items			
11. Profit / (Loss) before tax (8 ± 9)			-43,000.00
12. Tax expense:			
(a) Provision for Current tax			
(b) Prior Year Tax			
(c) Deferred tax			
13. Profit / (Loss) from continuing operations (10 ± 11)			-43,000.00
B. DISCONTINUING OPERATIONS			
14. Profit / (Loss) for the year			-43,000.00
15. Earnings per share (of Rs.10/- each):			
(a) Basic	17.02a		-0.87
(b) Diluted			
SIGNIFICANT ACCOUNTING POLICIES	20		
Accompanying notes forming part of the financial statements			

CHITRASEN BUILDCON PVT. LTD.

IN TERMS OF OUR SEPARATE REPORT
OF EVEN DATE ANNEXED

DIRECTOR

DIRECTOR

RISHAV SINHA & CO.
 Chartered Accountants
 Patna, PIN-801001
 (RISHAV KUMAR SINHA)
 Proprietor
 M. No. 415824

PLACE - PATNA
DATED: 02/06/19

Chitrasen Buildcon Pvt. Ltd.

Chitrasen Buildcon Pvt. Ltd.
Manoj Kumar,
Director

31/3/2019
Manoj Kumar
Director

Chitrasen Buildcon Pvt. Ltd.
Manoj Kumar,
Director

CHITRASEN BUILDICON PRIVATE LIMITED

CIN: U45201HR2018PTC037583

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

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

NOTE No. 1: SHARE CAPITAL

Particulars	AS AT 31 ST MARCH 2018	AS AT 31 ST MARCH 2019
	Amount	Amount
(A) Authorized Share Capital 50000 Equity shares of Rs.10/- each		500,000.00
(B) Issued Subscribed and fully paid up capital 50000 Equity Shares of Rs.10/- each		500,000.00
Total		500,000.00

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

Particulars	Opening Balance	Closing Balance
Equity Shares with voting rights Year ended 31 March, 2018 - Number of shares (No.) - Amount (Rs.)		
Year ended 31 March, 2019 - Number of shares - Amount (Rs.)		50,785.00
		500,000.00

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

Class of shares / Name of shareholder	As at 31 st March, 2018		As at 31 st March, 2019	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights ANUPAM PRAKASH MANOJ KUMAR	0	0.00	25000	50.00
	0	0.00	25000	50.00
Total	0	0.00	50000	100.00

NOTE No. 2: RESERVES AND SURPLUS

Particulars	As at 31 st March, 2018	As at 31 st March, 2019
RESERVES & SURPLUS		
(a) Profit and Loss Account As per last Balance Sheet	Rs.	Rs.
Add: Profit / (Loss) for the year		
Closing balance		43,500.00
Total		43,500.00

CHITRASEN BUILDICON PVT. LTD.

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar
Director

(DIRECTOR)

(DIRECTOR)

Chitrasen Buildcon Pvt. Ltd.

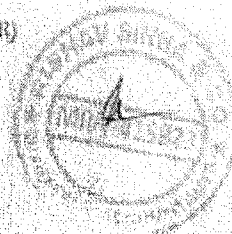
Manoj Kumar
Director

(DIRECTOR)

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar
Director

PLACE: PATNA
DATED: 30/6/19



CHITRASEN BULDICON PRIVATE LIMITED

CIN: U52010HR2014PTC037583

PAM PRAKASH S/O DR DM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BB 0000

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

NOTE No. 2 : LONG-TERM BORROWINGS

Particulars	As at 31st March, 2018	As at 31st March, 2019
	Rs.	Rs.
(a) UNSECURED LOANS		
Total		
(b) SECURED LOANS		
Total		
Total (a+b)		

NOTE No. 3 : DEFERRED TAX LIABILITIES (NET)

Particulars	As at 31st March, 2018	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 Depreciation as per books and income tax		
Net deferred tax (liability) / asset		

CHITRASEN BULDICON PVT. LTD.

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar.
Director

(DIRECTOR)

Chitrasen Buildcon Pvt. Ltd.

31/03/19
Director

(DIRECTOR)



Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar.
Director

PLACE : PATNA
DATED : 31/3/19

CHITRASEN BUILDICON PRIVATE LIMITED

CIN : U45201BR2018PTC037553

JUPAM PRAKASHI, S/O DR. OM PRAKASHI NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BR 800020

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

NOTE No. 5: TRADE PAYABLES

Particulars	As at 31st March, 2018	As at 31st March, 2019
	Rs.	Rs.
(i) Sundry Creditors	-	-
Total	-	-

NOTE No. 6 : OTHER CURRENT LIABILITIES

Particulars	As at 31st March, 2018	As at 31st March, 2019
		Rs.
(iii) Rishav Shaha & co.	-	8,000.00
(iv) Tax Payable	-	-
(v) Other payable	-	-
(vii) Labour charges payable	-	-
(vi) Salary Payable	-	-
Total	-	8,000.00

NOTE No. 7: SHORT-TERM PROVISIONS

Particulars	As at 31st March, 2018	As at 31st March, 2019
	Rs.	Rs.
(a) Provision - Others:	-	-
(i) Provision for TDS	-	-
Total	-	-

CHITRASEN BUILDICON PVT. LTD.

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar,

(DIRECTOR)

Chitrasen Buildcon Pvt. Ltd.

31/3/19 447121

Director

(DIRECTOR)



Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar
Director

PLACE : PATNA

DATED: 30/3/19

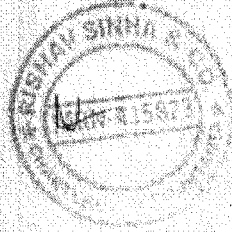
CHITRASEN BUILDICON PRIVATE LIMITED
 CIN: U45201BR2018PTC037583
 ANUPAM PRAKASH, SO DR. OM PRAKASH NARAYAN, INDRAPURI SIFARA, GARDANIBAGH PATNA Patna BR 800020 IN
 NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019

NOTE No. 8 : TANGIBLE ASSETS

PARTICULARS	GROSS BLOCK		DEPRECIATION for the year	NET BLOCK	
	Balances as on 01.04.2018	Addition during the year		Balances as on 31.03.2019	Balances as on 31.03.2018
Computer	-	-	-	-	-
Furniture & Fixture	-	-	-	-	-
FIGURES FOR THE PREVIOUS YEAR	-	-	-	-	-

CHITRASEN BUILDICON PVT. LTD.

Chitrasen Buildcon Pvt. Ltd.
 Manoj Kumar
 Director (DIRECTOR)



PLACE : PATNA
 DATED : 30/6/19
 Chitrasen Buildcon Pvt. Ltd.
 Manoj Kumar
 Director

CHITRASEN BUI DICON PRIVATE LIMITED
CIN: U47201BR2018PTC037581

KASHI SO DRUM PHAKASHI NARAYAN, INDRAPURI SIPARA, CARDANIBAGH PATNA Patn
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2019

NOTE No. 9 : LONG-TERM LOANS AND ADVANCES

Particulars	As at 31st March, 2018	As at 31st March, 2019
	Rs.	Rs.
(a) Security deposits	-	-
(b) loans and advances Unsecured, considered good	-	-
Total	-	-

NOTE No. 10 : TRADE RECEIVABLES

Particulars	As at 31st March, 2018	As at 31st March, 2019
	Rs.	Rs.
Trade receivables outstanding for a period exceeding 12 months from the date they were due for payment Unsecured, considered good	-	-
Other Receivable Unsecured, considered good	-	-
Total	-	-

NOTE No. 11 : CASH AND CASH EQUIVALENTS

Particulars	As at 31st March, 2018	As at 31st March, 2019
	Rs.	Rs.
A. Cash and cash equivalents	-	-
Cash on Hand	-	-
Balance with Bank in Current Account	-	-
Total	-	-

NOTE No. 12 : SHORT-TERM LOANS AND ADVANCES

Particulars	As at 31st March, 2018	As at 31st March, 2019
	Rs.	Rs.
(a) (Unsecured considered good)	-	-
Advance & Other Current assets	-	464,700.00
Total	-	464,700.00

NOTE No. 13 : INVENTORIES

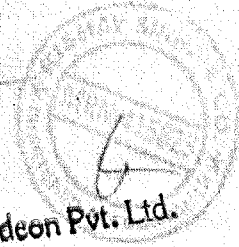
Particulars	As at 31st March, 2018	As at 31st March, 2019
	Rs.	Rs.
Finished Goods	-	-
Raw Materials	-	-
Total	-	-

CHITRASEN BUI DICON PVT. LTD.

Chitrasen Buidicon Pvt. Ltd.

Manoj Kumar
Director
(DIRECTOR)

31/3/2019 547121
Director



Chitrasen Buidicon Pvt. Ltd.
Manoj Kumar
Director

PLACE: PATNA
DATED: 31/03/2019

CHITRASEN BUILDCON PRIVATE LIMITED

CIN: U45201BR2011PTC037983

**ANUPAM PRAKASH AND/OR OM PRAKASH NARAYAN, INDRA PURI SIPARA, GARDANIBACH PATNA Pincode BR 800020 IN
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2019**

NOTE No. 14 : REVENUE FROM OPERATIONS

Particulars	For the year ended 31st March, 2018	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		
Total		

Particulars	For the year ended 31st march, 2018	For the year ended 31st march, 2019
	Rs.	Rs.
(i) Rendering of services comprises:		
Total		

NOTE No. 15 : OTHER INCOME

10000	For the year ended 31st March, 2019	
	Rs.	Rs.
(a) Other non-operating income (net of expenses directly attributable to such incomes) (Refer Note (i) below)		
Total		

Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2019
	Rs.	Rs.
(i) Other non-operating income comprises:		
Misc. Income		
Reimbursement of VAT		
Total - Other non-operating income		

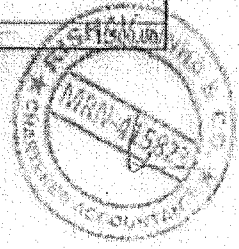
NOTE No. 16 : EMPLOYEE BENEFITS EXPENSES

	For the year ended 31st March, 2018	For the year ended 31st March, 2019
	Rs.	Rs.
Salaries and wages		1,500.00
Director's Remuneration		2,111.00
Total		3,611.00

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar
(DIRECTOR) Director

3124m 547121
Director
(DIRECTOR)



BLACH : PATNA
DATE: 25/11/19

Chitrasen Buildcon Pvt. Ltd.
Manoj Kumar
Director

CHITRASEN BUILDCON PRIVATE LIMITED

CIN: U52900RJ2007PT002783

RUPAK PRASAD, S/O. DR. OM PRakash NARAYAN, INDIRA Puri SEPARA, GAILANDBALH PATNA, Patna, PIN 800028
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2017

NOTE No. 11: OTHER EXPENSES

Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2019
	Rs.	Rs.
Rent		1,32,210
Travelling exp		
Incineration Expense		38,00,000
Total		41,80,210

NOTE No. 12: FINANCE CHARGE

Bank Charge		
Bank Interest		
Total		

Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2019
	Rs.	Rs.
(i) Payments to the creditors comprising (out of) advance tax input credit, where applicable:		
As suppliers - statutory credit		
Total		

CHITRASEN BUILDCON PVT. LTD.

AJEET SINGH
DUSMAY SINGH

(DIRECTOR)

(DIRECTOR)

PLACE: PATNA
DATE: 30/11/19

Chitrasen Buildcon Pvt. Ltd.

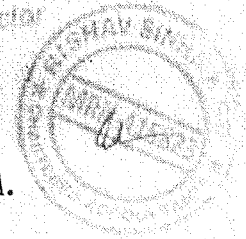
Manoj Kumar
Director

Chitrasen Buildcon Pvt. Ltd.

313477 44121
Director

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar
Director



CHITRASEN BUILDICON PRIVATE LIMITED

CIN: U45201HR2018PTC037583

AM PRAKASH, S/O DR. OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Pinna BR 501
NOTE FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

Note	Particulars
19	Corporate information Maanikesh 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 incorporated to carry on the business of Construction & Contract Services.
20	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 amount 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 recognized in the periods in which the results are known / materialize.
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 Depreciation has been provided as per 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.
20.05	Revenue recognition Revenues from contracts priced on a time and material basis are recognized when services are rendered and related costs are incurred.
20.06	Expenses All the expenses are recorded on accrual basis.

CHITRASEN BUILDICON PVT. LTD.

(DIRECTOR)

(DIRECTOR)

Chitrasen Buildcon Pvt. Ltd.

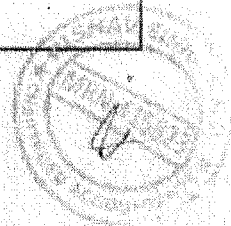
Manoj Kumar
Director

Chitrasen Buildcon Pvt. Ltd.

31/3/18 52121
Director

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar
Director



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, 2019

20.07	<p>Tangible fixed assets</p> <p>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.</p>
20.08	<p>Borrowing costs</p> <p>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.</p>
20.09	<p>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. Tax attached with notes to accounts.</p>
20.10	<p>Taxes on income</p> <p>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.</p> <p>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 benefits associated with it will flow to the Company.</p> <p>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 substantively 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 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 right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.</p>
20.11	<p>Provisions and contingencies</p> <p>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.</p>

Chitrasen Buildcon Pvt. Ltd. CHITRASEN BUILDICON PVT. LTD. Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar
Director
(DIRECTOR)

313477
Director
(DIRECTOR)

IN TERMS OF OUR SEPARATE REPORT
DIVERGENT DATE ANNEXED
For RISHAV SINHA & CO.
Chartered Accountants
F.R.N.016619C



Rishav Sinha
RISHAV KUMAR SINHA
Proprietor
MLNo 415823

PLACE : PATNA
DATED : 30/6/19

Chitrasen Buildcon Pvt. Ltd.
Manoj Kumar
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	For the year
		ended 31st March 2018	ended 31st March 2019
	Earnings per share		
	<u>Basic/Diluted</u>		
	Continuing operations		
	Net profit / (loss) for the year from continuing operations		-43,300.00
	Less: Dividend and tax thereon		
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders		-43,300.00
	Weighted average number of equity shares		50,000
	Par value per share		10.00
	Earnings per share from continuing operations - Basic	#DIV/0!	-0.87

CHITRASEN BUILDICON PVT. LTD.

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar.
Director

(DIRECTOR)

PLACE : PATNA

DATED: 21/03/2019 20/6/19

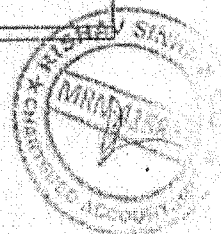
Chitrasen Buildcon Pvt. Ltd.

31/3/19 20/6/19
Director

(DIRECTOR)

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar.
Director



CHITRASEN BUILDCON PRIVATE LIMITED

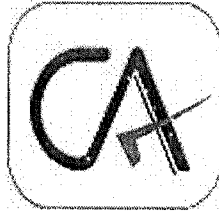
CIN: U45201BR2018PTC037583

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, carishavsinha@gmail.com

Chitrasen Buildcon Pvt. Ltd.
Manoj Kumar.
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 comprise the Balance Sheet as at 31st March, 2020 and the Statement of Profit and Loss for the year then ended on 31st March 2020 and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. 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 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 Kumar
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 risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements, that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of 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.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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 ended on that date.

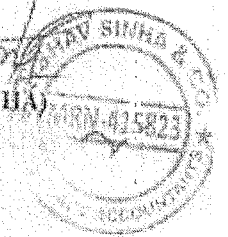
For, RISHAV SINHA & CO.

Chartered Accountants
F.R.N. 016619C

(CA RISHAV KR. SINHA)

M.No.415823

PROPRIETOR



Place : Patna
Date : 02-12-2020

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar
Director

CHITRASEN BUILDICON PRIVATE LIMITED

CIN : 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	Shareholders' funds			
	(a) Share Capital	1	500,000.00	500,000.00
	(b) Reserves and Surplus	2	(169,729.80)	(43,300.00)
			330,270.20	456,700.00
2	Non-current liabilities			
	(a) Long-term borrowings	3	750,000.00	-
	(b) Deferred tax liabilities (Net)	4(a)		
			750,000.00	-
3	Current liabilities			
	(a) Trade payables	5	-	-
	(b) Short-term borrowings	6	-	-
	(c) Other current liabilities	6(a)	11,500.00	8,000.00
	(d) Short-term provisions	7	-	-
			11,500.00	8,000.00
	TOTAL		1,091,770.20	464,700.00
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets	8	-	-
	(b) Long-term loans and advances	9	-	-
	(c) Deferred Tax Assets (Net)	4(b)	-	-
			-	-
2	Current assets			
	(a) Trade receivables	10	-	-
	(b) Cash and cash equivalents	11	149,334.20	-
	(c) Short-term loans and advances	12	942,436.00	464,700.00
	(d) Inventories	13	-	-
			1,091,770.20	464,700.00
	TOTAL		1,091,770.20	464,700.00
	SIGNIFICANT ACCOUNTING POLICIES	20		
	Accompanying notes form part of the financial statements			

CHITRASEN BUILDICON PVT. LTD.

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

(DIRECTOR)

(DIRECTOR)

For, RISHAV SINHA & CO.

Chartered Accountants

R.No. 0166190

Chitrasen Buildcon Pvt. Ltd.

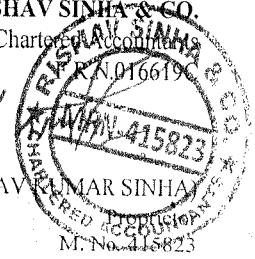
Manoj Kumar
Director

(RISHAV KUMAR SINHA)

MEMBER

M.No. 415823

PLACE : PATNA
DATED : 02-12-2020



CHITRASEN BUILDICON PRIVATE LIMITED

CIN :U45201BR2018PTC037583

**ANUPAM PRAKASH, S/O DR. OM PRAKASH NABAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BR 800020 IN
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2020**

Particulars	Note No.	For the year ended	For the year ended
		31st March, 2020	31st March, 2019
		Rs.	Rs.
A CONTINUING OPERATIONS			
1 Revenue from operations (gross)	14	200,000.00	-
Revenue from operations (net)		200,000.00	-
2 Expenses			
(a) Employee benefits expense	16	18,000.00	1,500.00
(b) Other expenses	17	130,271.00	41,800.00
(c) Purchases	18	177,970.00	-
Total		326,241.00	43,300.00
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	-
5 Depreciation and amortisation expense	8	-	-
6 Other income	15	-	-
7 Profit/(Loss) before exceptional and extraordinary items and tax (3±4±5)		-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		-	-
13 Profit / (Loss) from continuing operations (10 ± 11)		-126,429.80	-43,300.00
B DISCONTINUING OPERATIONS			
14 Profit / (Loss) for the year		-126,429.80	-43,300.00
15 Earnings per share (of Rs.10/- each):			
(a) Basic	17.02a	-	-0.87
(b) Diluted			
SIGNIFICANT ACCOUNTING POLICIES Accompanying notes forming part of the financial statements	20		

CHITRASEN BUILDICON PVT. LTD.

IN TERMS OF OUR SEPARATE REPORT
OF EVEN DATE ANNEXED

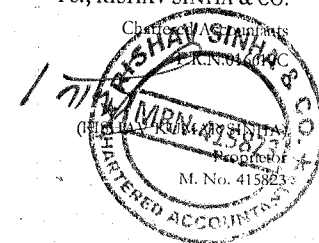
For, RISHAV SINHA & CO.

(DIRECTOR)

(DIRECTOR)

PLACE : PATNA
DATED :02-12-2020

Chitrasen Buildcon Pvt. Ltd.
Manoj Kumar
Director



CHITRASEN BUILDICON PRIVATE LIMITED

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	AS AT 31ST MARCH 2019
	Amount	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:

Particulars	Opening Balance	Closing Balance
Equity Shares with voting rights Year ended 31 March, 2019 - Number of shares (No.) - Amount (Rs.)	-	50,000.00 500,000.00
Year ended 31 March, 2020 - Number of shares - Amount (₹)	50,000.00 500,000.00	50,000.00 500,000.00

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:

Class of shares / Name of shareholder	As at 31 st March, 2020		As at 31 st March, 2019	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
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	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	-43,300.00	
Add: Profit / (Loss) for the year	-126,429.80	-43,300.00
Closing balance	Total -169,729.80	-43,300.00

CHITRASEN BUILDICON PVT. LTD.

(DIRECTOR)

(DIRECTOR)

PLACE : PATNA
DATED :

Chitrasen Buildcon Pvt. Ltd

Manoj Kumar.
Director



CHITRASEN BUILDICON PRIVATE LIMITED

CIN : U45201BR2018PTC037583

PAM PRAKASH, S/O DR. OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BR 80007

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

NOTE No. 3 : LONG-TERM BORROWINGS

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
(a) UNSECURED LOANS:		
(i) Anupam Prakash	450000.00	
(ii) Manoj Kumar	300000.00	
Total	750,000.00	
(b) SECURED LOANS:		
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, Depreciation as per books and Income tax	-	
Net deferred tax (liability) / asset	-	

CHITRASEN BUILDICON PVT. LTD.

(DIRECTOR)

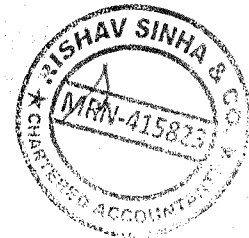
(DIRECTOR)

PLACE : PATNA

DATED :

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar
Director



CHITRASEN BUILDICON PRIVATE LIMITED

CIN : U45201BR2018PTC037583

UPAM 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 Payable	-	-
(v) Other payable	-	-
Total	11,500.00	8,000.00

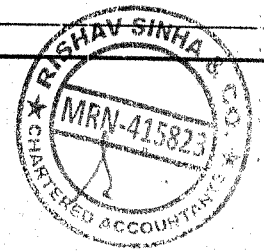
NOTE No. 6 : SHORT-TERM BORROWING

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

NOTE No. 7 : SHORT-TERM PROVISIONS

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
(a) Provision - Others:		
(i) Provision for TDS	-	-
Total	-	-

CHITRASEN BUILDICON PVT. LTD.



(DIRECTOR)

(DIRECTOR)

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar
Director

PLACE : PATNA

DATED :

CHITRASEN BUILDICON PRIVATE LIMITED

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, 2020

NOTE No. 8 : TANGIBLE ASSETS

PARTICULARS	GROSS BLOCK		DEPRECIATION		NET BLOCK	
	Balances as on 01.04.2019	Addition during the year	Depreciation upto 31.03.2020	For the year	Balances as on 31.03.2020	Balances as on 31.03.2019
Computer	-	-	-	-	-	-
Furniture & Fixture	-	-	-	-	-	-
FIGURES FOR THE PREVIOUS YEAR	-	-	-	-	-	-

CHITRASEN BUILDICON PVT. LTD.



(DIRECTOR) (DIRECTOR)

PLACE : PATNA

DATED :

Chitrasen Buildcon Pvt. Ltd.
Manoj Kumar,
Director

CHITRASEN BUILDICON PRIVATE LIMITED

CIN : U45201BR2018PTC037583

KASH. S/O DR. OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-03-2020

NOTE No. 9 : LONG-TERM LOANS AND ADVANCES

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
(a) Security deposits	-	-
(b) loans and advances Unsecured, considered good	-	-
Total	-	-

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	-	-
Total	-	-

NOTE No. 11 : CASH AND CASH EQUIVALENTS

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
A. Cash and cash equivalents		
Cash on Hand	127,259.00	-
Balance with Bank in Current Account	22,075.20	-
Total	149,334.20	-

NOTE No. 12 : SHORT-TERM LOANS AND ADVANCES

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

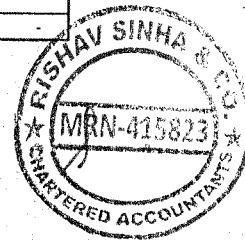
NOTE No. 13 : INVENTORIES

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
Finished Goods	-	-
Raw Materilas	-	-
Total	-	-

CHITRASEN BUILDICON PVT. LTD.

(DIRECTOR)

(DIRECTOR)



PLACE : PATNA
 DATED : 21/08/2018

Chitrasen Buildcon Pvt. Ltd.
Manoj Kumar.
 Director

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

NOTE No. 15 : OTHER INCOME

10000	For the year ended 31st March, 2020	For the year ended 31st March, 2019
	Rs.	Rs.
(a) Other non-operating income (net of expenses directly attributable to such income) (Refer Note (i) below)	-	-
Total	-	-

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	-	-
Reimbursement of VAT	-	-
Total - Other non-operating income	-	-

NOTE No. 16 : EMPLOYEE BENEFITS EXPENSES

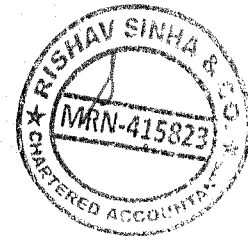
-126,429.80	For the year ended 31st March, 2020	For the year ended 31st March, 2019
	Rs.	Rs.
Salaries and wages	18,000.00	1,500.00
Directors' Remuneration	-	-
Total	18,000.00	1,500.00

CHITRASEN BULDICON PVT. LTD.

(DIRECTOR)

(DIRECTOR)

PLACE : PATNA
DATED :



Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar
Director

CHITRASEN BUILDICON PRIVATE LIMITED

CIN : U45201BK2018PTC037583

IUPAM PRAKASH, S/O DR. OM PRAKASH NARAYAN, 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
	Rs.	Rs.
Rent	-	3,000.00
Office Expenses	78,774.00	
Printing & Stationary	39,997.00	
Rec Filing Fee	3,500.00	
Audit Fee	8,000.00	
Incorporation Expense	-	38,800.00
Total	130,271.00	41,800.00

NOTE No. 17(a): FINANCE CHARGE

Bank Charges	188.80	-
Bank Interest	-	-
Total	188.80	-

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

CHITRASEN BUILDICON PVT. LTD.

AJEET SINGH
DIGVIJAY SINGH

(DIRECTOR)

(DIRECTOR)

PLACE : PATNA

DATED :



Chitrasen Buildcon Pvt. Ltd.

Mansoj Kumar
Director

CHITRASEN BUILDICON PRIVATE LIMITED

CIN :U45201BR2018PTC.37583

AM PRAKASH, S/O DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BR 80C
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

Note	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 incorporated 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 Depreciation has been provided as per 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.
20.05	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 accrual basis.

CHITRASEN BUILDICON PVT. LTD.

(DIRECTOR)

(DIRECTOR)



Director

Chitrasen Buildcon Pvt. Ltd.

Chitrasen Buildcon Pvt. Ltd.

Manoj Kumar
Director

CHITRASEN BUILDICON PRIVATE LIMITED

CIN : U45201BR2018PTC037583

ANUPAM PRAKASH, S/O DR. OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA

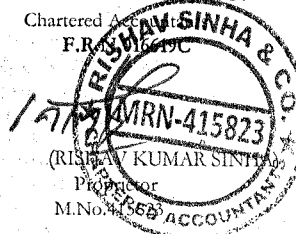
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

20.07	<p>Tangible fixed assets</p> <p>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.</p>
20.08	<p>Borrowing costs</p> <p>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.</p>
20.09	<p>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.</p>
20.10	<p>Taxes on income</p> <p>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.</p> <p>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.</p> <p>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 right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.</p>
20.11	<p>Provisions and contingencies</p> <p>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.</p>

CHITRASEN BUILDICON PVT. LTD.

IN TERMS OF OUR SEPARATE REPORT
OF EVEN DATE ANNEXED
For RISHAV SINHA & CO.

Chartered Accountants
F.R. 16/1957



(DIRECTOR)

(DIRECTOR)

PLACE : PATNA

DATED :

Chitrasen Buildcon Pvt.

Manoj Kumar
Director

CHITRASEN BUILDICON PRIVATE LIMITED

CIN :U45201BR2018PTC037583

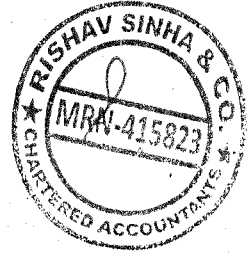
ANUPAM PRAKASH, S/O DR.OM PRAKASH NARAYAN, INDRAPURI SIPARA, GARDANIBAGH PATNA Patna BR 800020 IN
NOTE No. 18: PURCHASE

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
Opening Stock	-	-
Purchase :		
Purchase	177,970.00	-
Closing Stock	-	-
TOTAL	177,970.00	-

CHITRASEN BUILDICON PVT. LTD.

(DIRECTOR)

(DIRECTOR)



PLACE : PATNA

DATED :

Chitrasen Buildcon Pvt. Ltd.
Manoj Kumar
Director

CHITRASEN BUILDICON PRIVATE LIMITED

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 ended 31st March 2020	For the year ended 31st March 2019
	Earnings per share <u>Basic/Diluted</u> <u>Continuing operations</u>		
	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

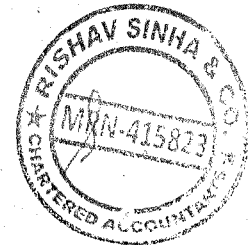
CHITRASEN BUILDICON PVT. LTD.

(DIRECTOR)

PLACE : PATNA

DATED :

(DIRECTOR)



Chitrasen Buildcon Pvt. Ltd.

Mamaji Kumar
Director