

**AUDIT REPORTS
FOR THE FIANCIAL YEAR
2018-19**

PRESENTED BY:

SOA ESTATE SERVICES PRIVATE LIMITED
OFFICE ADD- C/O DINESH PRASAD SAHU, NEAR FOREST
CHECK POST, PWD ROA LOHARDAGA 835302
JHARKHAND

SHANKAR BANDYOPADHYAY & CO.
CHARTERED ACCOUNTANTS

Add: 209C, 2ND FLOOR, RATANLAL COMPLEX, OPP. DURGA MANDIR, RATU ROAD, RANCHI-834001, JH.

☎: 7209450212

✉: casaurav14@gmail.com

Independent Auditor's Report

To

THE MEMBER

SOA ESTATE SERVICES PRIVATE LIMITED

OFFICE ADD- C/O DINESH PRASAD SAHU, NEAR FOREST CHECK POST, PWD ROAD
LOHARDAGA 835302 JHARKHAND

Report on the Financial Statements

We have audited the accompanying financial statements of **SOA ESTATE SERVICES PRIVATE LIMITED** ("the Company") which comprise the Balance Sheet as at March 31, 2019, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is 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 the Companies (Accounts) Rules, 2014. This responsibility also 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; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's 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.

An audit involves performing procedures to obtain audit evidence about the amounts and the 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 the accounting policies used and the reasonableness of the accounting estimates made by the Company's 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 on the financial statements

Opinion

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, of the state of affairs of the Company as at March 31, 2019, and its Profit/Loss and its Cash Flow for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in



SHANKAR BANDYOPADHYAY & CO.

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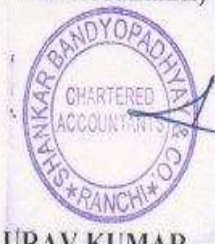
☎: 7209450212

✉: casaurav14@gmail.com

our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. The Company has provided requisite disclosures in its standalone AS financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8 November, 2016 to 30 December, 2016 and these are in accordance with the books of accounts maintained by the Company.

For SHANKAR BANDYOPADHYAY & CO.
(Chartered Accountants)



Saurav Kumar

CA SAURAV KUMAR
(Partner)
M. No.: 427055

Place: Ranchi
Date: 30/06/2019

“Annexure A” to the Independent Auditors’ Report

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the Company for the year ended March 31, 2019:

1. (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;

(b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.

(c) The title deeds of immovable properties are held in the name of the company.
2. (a) The management has conducted the physical verification of inventory at reasonable intervals.

(b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material.
3. The Company has granted unsecured loan to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act.
 - (a) The terms and conditions of the grant of such loans are not prejudicial to the Company’s interest.
 - (b) The schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts are regular.
 - (c) The outstanding amounts are not overdue.
4. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.
5. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.



SHANKAR BANDYOPADHYAY & CO.
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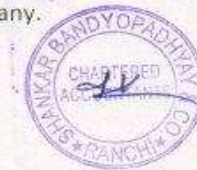
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6. As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
7. (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2019 for a period of more than six months from the date on when they become payable.

b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
8. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan from the government and has not issued any debentures.
9. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
10. Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
11. Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
12. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.



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13. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
14. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
15. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
16. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For SHANKAR BANDYOPADHYAY & CO.
(Chartered Accountants)



CA SAURAV KUMAR
(Partner)
M. No.: 427055

Place: Ranchi
Date: 30/06/2019

**“Annexure B” to the Independent Auditor’s Report of even date on the Financial Statements of SOA ESTATE SERVICES PRIVATE LIMITED
Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)**

We have audited the internal financial controls over financial reporting of **SOA ESTATE SERVICES PRIVATE LIMITED** (“the Company”) as of March 31, 2019 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on, “the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India”. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting



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✉: casaurav14@gmail.com

principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017, based on, "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

For SHANKAR BANDYOPADHYAY & CO.

(Chartered Accountants)




CA SAURAV KUMAR

(Partner)

M. No.: 427055

Place: Ranchi

Date: 30/06/2019

M/S SOA ESTATE SERVICES PRIVATE LIMITED
 ADD: C/O DINESH PRASAD SAHU, NEAR FOREST CHECK POST, PWD ROAD, LOHARDAGA,
 LOHARDAGA 835302 JHARKHAND

Balance Sheet as at 31st March, 2019

Notes	As at 31st March, 2019	As at 31st March, 2018
<u>EQUITY AND LIABILITIES</u>		
(1) Shareholders Fund		
(a) Share Capital	1 2,00,000.00	2,00,000.00
(b) Reserve and Surplus	2 72,529.57	(39,236.00)
(c) Money received against share warrants	3 -	-
	2,72,529.57	1,60,764.00
(2) Share Application Money Pending Allotment	4 -	-
(3) Non Current Liabilities		
(a) Long Term Borrowings	5 -	-
(b) Deferred Tax Liability (net)	6 -	-
(c) Other Long Term Liability	7 -	-
(d) Long Term Provisions	8 -	-
(4) Current Liabilities		
(a) Short Term borrowings	9 3,10,841.95	83,782.00
(b) Trade Payables	10 38,52,082.55	5,18,979.00
(c) Other Current Liabilities	11 -	-
(d) Short Term Provisions	12 12,500.00	5,000.00
	41,75,424.50	6,07,761.00
TOTAL	44,47,954.07	7,68,525.00
<u>ASSETS</u>		
Non-Current Assets		
(1) (a) Fixed Assets		
(i) Tangible Assets	13 82,523.88	-
(ii) Intangible Assets	13 -	-
(iii) Capital Work-in-Progress	13 -	-
(iv) Intangible Assets under Development	13 -	-
(b) Non-Current Investment	14 -	-
(c) Deferred Tax Assets (Net)	15 -	-
(d) Long term loans and advances	16 -	-
(e) Other non current assets	17 -	-
	82,523.88	-
(2) Current Assets		
(a) Current Investment	18 -	-
(b) Inventories	19 7,09,258.00	2,44,578.82
(c) Trade Receivables	20 17,41,962.16	-
(d) Cash and Bank Balances	21 17,00,808.33	4,70,343.00
(e) Short Term Loans and Advances	22 2,13,401.70	53,603.18
(f) Other Current Assets	23 -	-
	43,65,430.19	7,68,525.00
TOTAL	44,47,954.07	7,68,525.00

See accompanying notes to the Financial Statements

For Shankar Bandyopadhyay & Co.
 Chartered Accountants
 FRN. 007345C

CA SAURABH KUMAR
 Partner
 M.No. : 427055

Ranchi
 Date:30/06/2019



For And Behalf Of The Board of Directors
 SOA ESTATE SERVICES PRIVATE LIMITED

Director

Director

M/S SOA ESTATE SERVICES PRIVATE LIMITED
 ADD: C/O DINESH PRASAD SAHU, NEAR FOREST CHECK POST, PWD ROAD, LOHARDAGA
 LOHARDAGA 835302 JHARKHAND

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

Particulars	Notes	Current Year	Previous Year
		2018-2019	2017-2018
INCOME			
I. Revenue Form Operation	24	1,30,22,830.00	-
II. Other Income (Commission)	25	-	-
III. Total Revenue (I+II)	A	1,30,22,830.00	-
IV. EXPENDITURE			
Cost of Material Consumed	26	1,26,36,399.16	2,44,578.82
Change of Inventories of Finished Goods, Stock in Process and Stock-in-Trade	27	(4,64,679.18)	(2,44,578.82)
Labour & Employee Benefits Expense	28	5,53,764.00	-
Finance Cost	29	-	-
Depreciation and Amortisation Expense	30	35,815.92	-
Other Expenses	31	1,49,764.53	39,236.00
Total Expenses	B	1,29,11,064.43	39,236.00
V. Profit Before exceptional and extraordinary items and tax (III+IV)	A - B	1,11,765.57	(39,236.00)
VI. Exceptional Items		0	0
VII. Profit before extraordinary items and tax (V-VI)		1,11,765.57	(39,236.00)
VIII. Extraordinary Items		0	0
IX. Profit Before Tax (VI-VIII)		1,11,765.57	(39,236.00)
X. Tax Expenses			
(1) Current Tax		-	-
(2) Deferred Tax (Asset)		-	-
XI. Profit (Loss) for the period from continuing operations (VII-VII)		1,11,765.57	(39,236.00)
XII. Profit & Loss from Discontinuing Operation		-	-
XIII. Tax Expenses of Discontinuing Operation		-	-
XIV. Profit / (Loss) from Discontinuing Operation (XII-XIII)		-	-
XV. Profit / (Loss) for the Period (XI+XIV)		1,11,765.57	(39,236.00)
XVI. Earnings Per Share			
(1) Basic		5.59	(1.96)
(2) Diluted			

See accompanying notes to the Financial Statements

For Shankar Bandyopadhyay & Co.
Chartered Accountants
FRN. 007345C

CA SAURABH KUMAR
Partner
M.No. : 427055

Ranchi
Date: 30/06/2019

For And Behalf Of The Board of Directors
SOA ESTATE SERVICES PRIVATE LIMITED

Director

Director

M/S SOA ESTATE SERVICES PRIVATE LIMITED

ADD: C/O DINESH PRASAD SAHU, NEAR FOREST CHECK POST, PWD ROAD, LOHARDAGA
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NOTES	SHARE CAPITAL	As at 31st March, 2019	As at 31st March, 2018
1	Authorised Share Capital 1,00,000 Equity Share of Rs 10 Each	10,00,000.00	10,00,000.00
		<u>10,00,000.00</u>	<u>10,00,000.00</u>
	Issued, Subscribed and Paidup		
	20,000 Equity Share of Rs 10 Each Fully Paidup Less : Calls in Arrears	2,00,000.00 -	2,00,000.00 -
	(A)	<u>2,00,000.00</u>	<u>2,00,000.00</u>
	0000 Preference Share of Rs 00 Each Fully Paidup Less : Calls in Arrears	- -	- -
	(B)	<u>-</u>	<u>-</u>
	TOTAL	(A+B=C) <u>2,00,000.00</u>	<u>2,00,000.00</u>
2	RESERVE AND SURPLUS		
	General Reserve		
	As Per Last Balance Sheet	(39,236.00)	-
	Add : Transferred from Profit & Loss Account	1,11,765.57	(39,236.00)
		<u>72,529.57</u>	<u>(39,236.00)</u>
	Profit and Loss Account		
	As Per Last Balance Sheet	-	-
	Add : Profit During The Year	-	-
	Add :- Provision for Deffered Tax	-	-
	TOTAL	<u>-</u>	<u>-</u>
3	MONEY RECEIVED AGAINST SHARE WARRANT		
	As Per Last Balance Sheet	-	-
	Add : During the year	-	-
	Less : Share Issued	-	-
		<u>-</u>	<u>-</u>



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M/S SOA ESTATE SERVICES PRIVATE LIMITED
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		As at 31st March, 2019	As at 31st March, 2018
4	SHARE APPLICATION MONEY PENDING FOR ALLOTMENT (Annex - I)		
	As Per Last Balance Sheet	-	-
	Add : Recived During The Year	-	-
	Less : Refund / Share Alloted	-	-
		-	-
		-	-
5	LONG TERM BORROWINGS		
	Secured		
	Loan	-	-
	Unsecured		
	Loan	-	-
	TOTAL	-	-
6	DEFERRED TAX LIABILITY (Net)		
	Deferred Tax Liability Related to Fixed Assets	-	-
	Deferred Tax Assets Disallowances under the income Tax Act, 1961	-	-
	TOTAL	-	-
7	OTHER LONG TERM LIABILITIES		
	Secured		
	Loan	-	-
	Unsecured		
	Loan	-	-
	TOTAL	-	-



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		As at 31st March, 2019	As at 31st March, 2018
8	LONG TERM PROVISIONS		
	Provisions For Employee Benefits	-	-
	Others	-	-
	TOTAL	-	-
9	SHORT TERM BORROWINGS		
	Secured		
	Loan Bank	-	-
	Unsecured		
	Loan From Director		
	Ashwini Kumar Sahu	1,35,409.95	23,050.00
	Praful Kumar Sahu	1,75,432.00	60,732.00
	TOTAL	3,10,841.95	83,782.00
10	TRADE PAYABLES		
	Rent Payable	60,000.00	24,000.00
	Customer Advances	38,03,659.82	4,94,979.00
	Sundry creditor	(11,577.27)	-
	TOTAL	38,52,082.55	5,18,979.00
11	OTHER CURRENT LIABILITIES		
	Bills Payables	-	-
	Interest Accrue but not due on borrowings	-	-
	Duties and Taxes Output VAT @14%	-	-
	TOTAL	-	-
12	SHORT TERM PROVISIONS		
	Provision For Tax	-	-
	Provision for Audit Fee	12,500.00	5,000.00
	Consultancy fee	-	-
	TOTAL	12,500.00	5,000.00



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13 FIXED ASSETS (AS PER COMPANIES ACT - 2013)

Sl. No.	Assets	Rate of Dep.	Gross Block				Depreciation / Amortisation				Net Block	
			As at 1-Apr-18	Addition	Deduction / Adjustments	As at 31-Mar-19	As at 1-Apr-18	For the Year	Deduction / Adjustments	Upto 31-Mar-19	As at 31-Mar-19	As at 31-Mar-18
1	Computer	40.00%	-	79,939.80	-	79,939.80	-	31,975.92	-	31,975.92	47,963.88	79,939.80
2	Furniture	10.00%	-	38,400.00	-	38,400.00	-	3,840.00	-	3,840.00	34,560.00	38,400.00
	TOTAL		-	1,18,339.80	-	1,18,339.80	-	35,815.92	-	35,815.92	82,523.88	1,18,339.80

FIXED ASSETS (AS PER INCOME TAX ACT - 1961)

Sl. No.	Assets	Rate of Dep.	WDV				Depreciation / Amortisation				Net Block	
			As at 1-Apr-18	Addition	Deduction / Adjustments	As at 31-Mar-19	As at 1-Apr-18	For the Year	Deduction / Adjustments	Upto 31-Mar-19	As at 31-Mar-19	As at 31-Mar-18
1	Computer	40.00%	-	79,939.80	-	79,939.80	-	31,975.92	-	31,975.92	47,963.88	79,939.80
2	Furniture	10.00%	-	38,400.00	-	38,400.00	-	3,840.00	-	3,840.00	34,560.00	38,400.00
	TOTAL		-	1,18,339.80	-	1,18,339.80	-	35,815.92	-	35,815.92	82,523.88	1,18,339.80



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M/S SOA ESTATE SERVICES PRIVATE LIMITED
 ADD: C/O DINESH PRASAD SAHU, NEAR FOREST CHECK POST, PWD ROAD, LOHARDAGA
 LOHARDAGA 835302 JHARKHAND

	As at 31st March, 2019	As at 31st March, 2018
14 NON-CURRENT INVESTMENT		
Trade Investment	-	-
Bank Fixed Deposits	-	-
TOTAL	<u>-</u>	<u>-</u>
15 DEFERRED TAX ASSETS (Net)		
Deferred Tax Liabilities		
Related to Fixed Assets	-	-
Deferred Tax Assets		
Disallowances under the income Tax Act, 1961	-	-
TOTAL	<u>-</u>	<u>-</u>
16 LONG TERM LOANS AND ADVANCES		
Capital Advance	-	-
Securities Deposit	-	-
Others	-	-
TOTAL	<u>-</u>	<u>-</u>
17 OTHER NON CURRENT ASSETS		
Preliminary expense	-	-
Less: Written off during the year	-	-
Non Current Investment	-	-
Loans and Advance to Related Parties	-	-
Others	-	-
TOTAL	<u>-</u>	<u>-</u>
18 CURRENT INVESTMENT		
Trade Investment	-	-
Other Investment	-	-
TOTAL	<u>-</u>	<u>-</u>
19 INVENTORIES		
Raw Materials	-	-
Raw Materials in Transit	-	-
Stock-in-Process	-	-
Finished Goods	-	-
Stock-in-Trade	7,09,258.00	2,44,578.82
TOTAL	<u>7,09,258.00</u>	<u>2,44,578.82</u>



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M/S SOA ESTATE SERVICES PRIVATE LIMITED
 ADD: C/O DINESH PRASAD SAHU, NEAR FOREST CHECK POST, PWD ROAD, LOHARDAGA
 LOHARDAGA 835302 JHARKHAND

		As at 31st March, 2019	As at 31st March, 2018
20	TRADE RECEIVABLES (Unsecured and Considered Good)		
	HINDALCO LTD	12,41,992.00	
	MDAN LALA BAJAJ CONST PVT LTD	4,99,970.16	
	Others	-	
	TOTAL	17,41,962.16	-
21	CASH AND BANK BALANCES		
	Cash in hand	46,601.89	
	HDFC BANK	3,13,826.14	10,000.00
	BANK OF INDIA	68,059.06	4,60,343.00
	Axis Bank A/c no: 886227074	12,72,321.24	
	TOTAL	17,00,808.33	4,70,343.00
22	SHORT TERM LOANS AND ADVANCES		
	Loans and Advances to Related Parties	-	
	Balances with Revenue Authorities :		
	Income Tax (TDS, TCS, Advance Tax etc)	41,550.00	
	Central Excise, Sales Tax, VAT	-	
	GST	1,46,851.70	53,603.18
	Security Deposit JHPCL	25,000.00	
	TOTAL	2,13,401.70	53,603.18
23	OTHER CURRENT ASSETS		
	Store, Spares & Loose Tools	-	
	Interest Accrue on Investment	-	
	Prepaid Expenses	-	
	(A)	-	-
	TOTAL	-	-



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M/S SOA ESTATE SERVICES PRIVATE LIMITED
 ADD: C/O DINESH PRASAD SAHU, NEAR FOREST CHECK POST, PWD ROAD, LOHARDAGA
 LOHARDAGA 835302 JHARKHAND

		As at 31st March, 2019		As at 31st March, 2018
24	REVENUE FROM OPERATION			
	Sales A/c	1,13,27,830.00		-
	Service Charges Income	16,95,000.00		-
		1,30,22,830.00		-
	Less : Excise Duty / Services Tax recovered	0		-
	TOTAL	1,30,22,830.00		-
25	OTHER INCOME			
	Interest			
	From Current Investments	-		-
	From Long term Investments	-		-
	From Others	-		-
	Dividend			
	From Current Investments	-		-
	From Long Term Investments	-		-
	Net Gain on Sale of Investments			
	From Current Investments	-		-
	From Long Term Investments	-		-
	Adjustment to the carrying amount of Investments	-		-
	Other non operating income	-		-
	TOTAL	-		-
26	COST OF MATERIALS CONSUMED			
	Purchases	1,26,36,399.16		2,44,578.82
	Transporting Charge	-		-
	TOTAL	1,26,36,399.16		2,44,578.82
27	CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK-IN-PROCESS AND STOCK-IN-TRADE			
	Inventories(at close)			
	Finished Goods/Stock-in-trade	7,09,258.00		2,44,578.82
	Stock-in-process	-	7,09,258.00	-
		7,09,258.00		2,44,578.82
	Inventories(at commencement)			
	Finished Goods/Stock-in-trade	2,44,578.82		-
	Stock-in-process	-	2,44,578.82	-
		2,44,578.82		-
	TOTAL	(4,64,679.18)		(2,44,578.82)
28	EMPLOYEE BENEFITS EXPENSE			
	Salaries and Wages	1,30,636.00		-
	Labour Charges	4,23,128.00		-
	Contribution to Provident and other Funds	-		-
	Staff Welfare Expenses	-		-
	TOTAL	5,53,764.00		-



Prasid

Akshay

M/S SOA ESTATE SERVICES PRIVATE LIMITED
 ADD: C/O DINESH PRASAD SAHU, NEAR FOREST CHECK POST, PWD ROAD, LOHARDAGA,
 LOHARDAGA 835302 JHARKHAND

	As at 31st March, 2019	As at 31st March, 2018
29 FINANCE COSTS		
Interest Expenses	-	-
Other Borrowing Costs	-	-
Applicable Loss on foreign currency transactions and translation	-	-
TOTAL	-	-
30 DEPRECIATION AND AMORTISATION EXPENSE		
Depreciation and Amortisation	35,815.92	35,815.92
Less:-Transferred from Revaluation Reserve	-	-
TOTAL	35,815.92	35,815.92
31 OTHER EXPENSES		
Manufacturing Expenses		
Stores, Chemicals and Packing Materials	-	-
Electric Power, Fuel and Water	-	-
Freight & Carriage	-	-
Labour Processing, Production Royalty and Machinery Consumables	-	-
Hire Charges	-	-
Repairs to Building	39,000.00	-
Exchange Difference(Net)	-	-
Excise Duty	-	-
Lease Rent	-	-
	-	39,000.00
Selling and Distribution Expenses		
Royalty and Other Charge	-	-
Sales Tax/VAT/Service Tax	-	-
Work contract charge	-	-
Advertisement	-	-
	-	-
Establishment Expenses		
Consultancy Fee	-	-
Compliance fee	25,000.00	-
Audit Fee	7,500.00	5,000.00
Membership and Subscription	-	-
Power and Fuel	-	-
Preliminary Exp. Written off	-	-
Misc. Expenses	16.53	-
Electricity Expenses	-	-
Discount	-	-
Office Expenses	-	-
Rent	36,000.00	24,000.00
Telephone Exp	-	-
Bank Interest & Charges	12,248.00	236.00
Travelling & Conveance Expenses	-	-
Legal Consultancy Exp	10,000.00	10,000.00
Printing & Stationery	20,000.00	-
	20,000.00	1,10,764.53
	-	39,236.00
	1,49,764.53	39,236.00

Notes on Financial Statements

As per our Report of even date

For Shankar Bandyopadhyay & Co.
Chartered Accountants

CA SAURABH KUMAR
Partner
M.No. : 427055

Ranchi
Date: 30/06/2019



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