

**SRIJAN INFRASTRUCTURE CO PRIVATE LIMITED**  
**MAHADEVI BIRLA HOSPITAL CAMPUS, VILL-ARA, MAHILONG**  
**RANCHI - 835103, JHARKHAND**  
**CIN : U45201JH2007PTC012677**

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**NOTICE OF MEETING**

Notice is hereby given that the 10th Annual General Meeting of the members of **SRIJAN INFRASTRUCTURE CO PRIVATE LIMITED**, will be held on **26.09.2017** at 3 P.M. at the Registered Office of the company situated at **MAHADEVI BIRLA HOSPITAL CAMPUS, VILL-ARA, MAHILONG RANCHI - 835103, JHARKHAND** to transact the following business :

**ORDINARY BUSINESS**

- 1 To receive, consider and adopt the Audited Balance Sheet and Statement of Profit & loss of the Company as at **31st March, 2017** and the Auditors Report thereon.
  
- 2 To re-appoint **M/s N. K. D. & Co.**, Statutory Auditors to hold office from the conclusion of this meeting until the conclusion of the Annual General Meeting for the Financial Year **2018-19** subject to ratification every year at such remuneration as may be determined by the Board of Directors.

**Regd. Office :**

Mahadevi Birla Hospital Campus, Vill-Ara, Mahilong  
Ranchi - 835103, Jharkhand

By Order of the Board

  
( Director )

  
( Director )

Date : 25.08.2017

Place : Ranchi

**Notes :**

- 1 A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member.



DIRECTOR'S REPORT

To,  
The Members,  
SRIJAN INFRASTRUCTURE CO PRIVATE LIMITED

Your Directors have pleasure in presenting the 10th Annual Report on the business and operations of the Company and the accounts for the financial year ended March 31st, 2017.

1 Financial highlights/Performance of the Company :

The performance of company's financial results are as follows:

Particulars	For the Year ended 31st March, 2017	For the Year ended 31st March, 2016
Net Sales / Income from Business Operations	96,591.00	-
Less : Expenses	86,215.00	9,250.00
<b>Profit Before Tax</b>	<b>10,376.00</b>	<b>(9,250.00)</b>
Less: Current Income Tax	3,100.00	-
Less: Deferred Tax	-	-
<b>Profit after Tax</b>	<b>7,276.00</b>	<b>(9,250.00)</b>
Earnings per share (Basic)	7.28	(9.25)
Earnings per Share(Diluted)	7.28	(9.25)

During the year under review, your company has performed well and hopes to do better in future.

2 Dividend :

Keeping in view the need to conserve the Company's Resources and to meet the Company's requirement of funds in the wake of Projects in hand, your Directors are constrained not to recommend any dividend for the year under report.

3 Transfer to Specific Reserves :

The company has not transfer any amount to any statutory reserves.

4 State of Company's Affairs and Future Outlook :

The company has been doing its Financial operations . But the Company is looking forward to growth and operation in diversified activities in coming years.

5 Change in the nature of business :

No Change has been observed in the nature of the business of the Company done during the year.

6 Share Capital :

(A) Issue of equity shares with differential rights

No equity shares with differential rights has been issued during the financial year.



The Company has not bought back any of its securities during the year under review.

(C) Issue of sweat equity shares

No sweat equity shares has been issued during the financial year.

(D) Bonus Shares

No Bonus Shares were issued during the year under review

(E) Issue of employee stock options

No employees stock options has been issued during the financial year.

7 Extract of the annual return :

The extract of the annual return in Form No. MGT - 9 have been enclosed with the Board of Directors report.

8 Number of meetings of the Board of Directors :

During the Financial Year 4 (Four) meetings of the Board of Directors of the company were held.

Sl. No.	Date of Board Meeting
1	31.05.2016
2	25.08.2016
3	30.11.2016
4	28.02.2017

9 Particulars of loans, guarantees or investments under section 186 :

There were loans given, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review. It was within the permissible limit as defined in

10 Particulars of contracts or arrangements with related parties :

As informed by the management, no contract or arrangements has been entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto.

11 Material Changes Affecting the Financial Position of the Company :

No Material changes and commitments have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

12 Significant & material orders passed by the regulators or courts or tribunal :

No significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

13 Subsidiary/Joint Ventures/Associate Companies :

The company has no subsidiary or joint venture or associate company.

14 Deposits :

The company has not accepted any deposits and no deposits were outstanding which were remained unpaid or unclaimed as at the end of the year. The company has not defaulted in repayment of deposits or payment of interest thereon during the year.

15 Conservation of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo :

The requirement of Section 134(3) (m) of the Companies Act, 2013 are not applicable since there was no energy consumption, technology absorption or Foreign exchange earnings and out go.



- 16 Corporate Social Responsibility (CSR) :  
The requirement of Companies (Corporate Social Responsibility Policy) Rules, 2014, are not applicable to the company.
- 17 Internal Financial Controls over Financial Statements  
The Board of Directors is of the view that the existing financial controls adopted with reference to financial statements within the Company are adequate.
- 18 Statutory Auditors :  
  
M/s N. K. D. & Co., Chartered Accountants, Upper Bazar, Ranchi-834001 were appointed as Statutory Auditors for a period of 5 years in the Annual General Meeting held on 30.09.2014 and are eligible for re-appointment, subject to ratification of members at ensuing Annual General Meeting of the Company.
- 19 Explanation or comments on Qualifications, Reservations or adverse remarks or disclaimer made by Auditors in their reports  
There were no qualifications, reservations or adverse remarks made by the Auditors in their report.
- 20 Risk management policy :  
The company has developed or implemented any Risk Management Policy to overcome the risks which in the opinion of the board, may threaten the existence of the company.
- 21 Secretarial Audit Report :  
The requirement of Section 204 (1) is not applicable to the company.
- 22 Directors :  
(A) Changes in Directors and Key Managerial Personnel  
None of the directors are appointed or resigned during the year. None of the directors are liable to be retired by rotation in the ensuing Annual General Meeting.  
(B) Declaration by an Independent Director(s) and re- appointment  
The company is not required and has not appointed Independent director.  
(C) Formal Annual Evaluation  
The requirement of Section 134 (1) (p) is not applicable to the company.
- 23 Audit Committee :  
The requirement of Section 177 (1) is not applicable to the company.
- 24 Particulars of Employees  
The provisions of Rules 5(2) (i) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, which provides that the Board's Report shall include a statement showing the name of every employee of the Company who is in receipt of remuneration for the year which in aggregate, was not less than sixty lakh rupees is not applicable to the company.
- 25 Disclosure on Establishment of a Vigil Mechanism :  
The company need not requires establishment of vigil mechanism.
- 26 Nomination and Remuneration Committee :  
As the company is not required to form such committee as per the provisions of 178(1), the company has not formed any specific committee for such purposes. The BOD together performs such activities for and on behalf of the company.



27 Fraud Reporting :

No Fraud on or by the company has been found or reported to the BOD of the company which are not reported to the Central Government.

28 Directors' Responsibility Statement :

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that :

- (A) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (B) The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (C) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (D) The directors have prepared the annual accounts on a going concern basis;
- (E) The directors have led down internal financial controls to be followed by the Company and such internal controls are adequate and operating effectively; and
- (F) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

29 Acknowledgements :

The Directors express their sincere appreciation to the valued shareholders, bankers and clients/customers for their support.

For and on behalf of the Board of Directors

(Director)

(Director)

Date : 25.08.2017

Place : Ranchi



## INDEPENDENT AUDITOR'S REPORT

To,  
The Members of  
**SRIJAN INFRASTRUCTURE CO PRIVATE LIMITED**

### **Report on the financial statements**

We have audited the accompanying Financial Statements of **SRIJAN INFRASTRUCTURE CO. PRIVATE LIMITED** ("the company") which comprise the Balance Sheet as at **31st March 2017**, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for Standalone 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 standalone 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 Company (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our responsibility is to express an opinion on these standalone 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.





matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

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. 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 standalone financial statement.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the company as at **31st March, 2017** and its profit for the year ended on that date

- (a) In case of the Balance Sheet, of the state of affairs of the company as at **31st March, 2017**; and
- (b) In case of the Statement of Profit and Loss, of the profit for the year ended on that date.

### **Report on Other Legal and Regulatory Requirements**

- 1 This report does not includes statement on the matters specified in Paragraph 4 of the Companies (Auditor's Report) Order, 2015 "the Order") issued by the Central Government of India in terms of sub- section (11) of section 143 of the Act, since the said order is not applicable to the company.
- 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 purposes of our audit;





Company, so far as appears from our examination of the books;

- c. The Balance Sheet and Statement of Profit dealt with by the report is in agreement with the books of accounts of the Company.
- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Companies Act, 2013, read with Rule 7 of The Companies (Accounts) Rules, 2014;
- e. On the basis of representations made by the directors and the information and explanations as made available, the Board of Directors of the Company do not have any disqualification as on 31st March' 2017, 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, referred to our separate report in Annexure A.
- 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 our opinion and to the best of our knowledge and belief and according to the information and explanations given to us:
  - (i) There were no any pending litigations with the company;
  - (ii) The company has no any long-term contracts including derivative contracts as at March 31, 2017;
  - (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2017.
  - (iv) The Company has provided requisite disclosures in its 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.

Date : 25.08.2017

Place : Ranchi



For N. K. D. & Co.  
Chartered Accountants  
FRN - 323664 E

*Rahul Choudhary*  
CA RAHUL CHOUDHARY

Mem No. 435645

( Partner )



## ANNEXURE "A" TO THE AUDITOR'S REPORT

### **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 **SRIJAN INFRASTRUCTURE CO. PRIVATE LIMITED** ("the Company") as of **March 31, 2017** in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

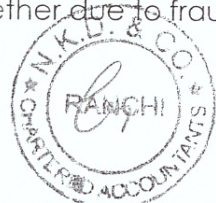
#### **Management's Responsibility for Internal Financial Controls**

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 my 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 judgement, 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 principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (ii) statements in accordance with generally accepted accounting principles, and that receipts and expenditures company; and
- (3) 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.

Date : 25.08.2017

Place : Ranchi



For N. K. D. & Co.  
Chartered Accountants  
FRN - 323664 E

*R Choudhary*

CA RAHUL CHOUDHARY

Mem No. 435645

( Partner )



**SRIJAN INFRASTRUCTURE CO PRIVATE LIMITED**  
**MAHADEVI BIRLA HOSPITAL CAMPUS, VILL-ARA, MAHILONG**  
**RANCHI - 835103, JHARKHAND**

**BALANCE SHEET AS AT 31ST MARCH, 2017**

PARTICULARS	Note No.	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period		
		Rs.	P.	Rs.	P.	
<b>I</b>						
		<b><u>EQUITY &amp; LIABILITIES</u></b>				
		<b>1 <u>SHAREHOLDER'S FUND</u></b>				
		(a)	Share Capital	2	1,00,000.00	1,00,000.00
		(b)	Reserves And Surplus	3	(66,881.80)	(83,602.80)
		<b>2 <u>CURRENT LIABILITIES</u></b>				
		(a)	Current Liabites	4	33,042.00	23,792.00
		<b>TOTAL</b>			<b>66,160.20</b>	<b>40,189.20</b>
<b>II.</b>		<b><u>ASSETS</u></b>				
		<b>1 <u>CURRENT ASSETS</u></b>				
		(a)	Cash & Cash Equivalents	5	66,160.20	40,189.20
		<b>TOTAL</b>			<b>66,160.20</b>	<b>40,189.20</b>

**ACCOUNTING POLICIES & NOTES**

1

Note No. 1 to 7 Form an Integral part of these Financial Statements

In terms of our report to the even date

For **N.K.D & CO.**

Chartered Accountants

FRN: 323664E

*Rahul Choudhary*

CA RAHUL CHOUDHARY

Mem No. 435645

( Partner )



FOR SRIJAN INFRASTRUCTURE CO PRIVATE LIMITED

Pradip Kumar Varma

Sarita Varma

Date : 25.08.2017

Place : Ranchi



**SRIJAN INFRASTRUCTURE CO PRIVATE LIMITED**  
**MAHADEVI BIRLA HOSPITAL CAMPUS, VILL-ARA, MAHILONG**  
**RANCHI - 835103, JHARKHAND**

**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2017**

PARTICULARS	Note No.	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
		Rs.	P.	Rs.	P.
I					
Income from Operation			96,591.00		-
Total Revenue	TOTAL		96,591.00		-
II					
Expenses :					
Direct Expenses			60,244.00		-
Other Expenses	7		25,971.00		9,250.00
Total Expenses	TOTAL		86,215.00		9,250.00
III					
Profit before exceptional and extraordinary items and tax			10,376.00		(9,250.00)
IV					
Exceptional Items/Prior Period Items			-		-
V					
Profit before extraordinary items and tax			10,376.00		(9,250.00)
VI					
Extraordinary Items			-		-
VII					
Profit before tax			10,376.00		(9,250.00)
VIII					
Tax Expense :					
Current Tax			3,100.00		-
Deferred tax			-		-
IX					
Profit (Loss) from continuing Operation (VII-VIII)			7,276.00		(9,250.00)
X					
Profit (Loss) for the period			7,276.00		(9,250.00)
XI					
Earnings per equity share :					
Basic			7.28		(9.25)
Diluted			7.28		(9.25)

Accounting Policies And Notes

1

Note No. 1 to 7 Form an Integral part of these Financial Statements

In terms of our report of even date

**N.K.D & CO.**

FOR SRIJAN INFRASTRUCTURE CO PRIVATE LIMITED

Chartered Accountants

FRN: 323664E

CA RAHUL CHOUDHARY

Mem No. 435645

Partner

Director

Date : 25.08.2017

Place : Ranchi





**SRIJAN INFRASTRUCTURE CO PRIVATE LIMITED**  
**MAHADEVI BIRLA HOSPITAL CAMPUS, VILL-ARA, MAHILONG**  
**RANCHI - 835103, JHARKHAND**

**NOTES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2017**

Note No.	PARTICULARS	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
		Rs.	P.	Rs.	P.
2	<b>SHARE CAPITAL</b>				
	(i) <u>SHARES AUTHORISED</u> 10,000 Equity Shares of Rs. 100 each	10,00,000.00		10,00,000.00	
	(ii) <u>SHARES ISSUED , SUBSCRIBED AND FULLY PAID</u> 1,000 Equity Shares of Rs. 100 each	1,00,000.00		1,00,000.00	
	(iii) <u>PAR VALUE PER SHARE (FACE VALUE)</u>		100.00		100.00
	(iv) <u>RECONCILIATION OF THE NUMBER OF SHARES OUTSTANDING AT THE BEGINNING AND AT THE END OF THE REPORTING PERIOD</u>				
	<u>Equity</u>				
	a Opening number of Shares outstanding		1,000.00		1,000.00
	b Share Issued during the year		-		-
	c Shares bought back		-		-
	d Closing number of outstanding shares		1,000.00		1,000.00
	(v) <u>EACH SHAREHOLDER HOLDING MORE THAN 5 % SHARES SPECIFYING THE NUMBER OF SHARES HELD</u>				
	Pradip Kumar Varma		50.00%		50.00%
	Sarita Varma		50.00%		50.00%
			100.00%		100.00%
	3	<b>Reserves And Surplus</b>			
<u>Profit &amp; Loss A/c Balance</u>					
Opening balance			-		-
Add: Additions			7,276.00		-
Total			7,276.00		-
<u>Preliminary &amp; Preoperative Expenses</u>					
Opening balance			(83,602.80)		(74,352.80)
Add: Transfer from Profit & Loss A/c			-		(9,250.00)
Less: Transfer to Profit & Loss A/c (written off)			16,721.00		-
			(66,881.80)		(83,602.80)
4	<b>OTHER CURRENT LIABILITIES</b>				
	Audit Fees Payable		13,642.00		10,192.00
	ROC Filing Fees		19,400.00		13,600.00
	<b>TOTAL</b>		<b>33,042.00</b>		<b>23,792.00</b>
6	<b>CASH &amp; CASH EQUIVALENTS</b>				
	a Cash in hand		66,160.20		40,189.20
	<b>TOTAL</b>		<b>66,160.20</b>		<b>40,189.20</b>
7	<b>OTHER EXPENSES</b>				
	Audit Fees		3,450.00		3,450.00
	Preliminary Expenses Written off		16,721.00		-
	ROC Filing Fees		5,800.00		5,800.00
	<b>TOTAL</b>		<b>25,971.00</b>		<b>9,250.00</b>





**SCHEDULES FORMING PART OF THE ACCOUNTS**

**NOTE 1 : SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

**A. SIGNIFICANT ACCOUNTING POLICIES**

- 1) Method of Accounting
  - a. The financial statements have been prepared under the historical cost convention in accordance with generally accepted accounting principals and the provisions of Companies Act, 2013.
  - b. The company generally follows mercantile system of accounting and recognizes significant items of Income and Expenditures on accrual basis unless stated otherwise.
- 2) Fixed Assets These are stated at cost less depreciation. The cost of acquisition or construction is inclusive of freight, Duties, taxes and other expenditure incurred till installation.
- 3) Depreciation Depreciation on Fixed Assets has been provided on pro-rata basis under the Written Down Value Method at the applicable rates prescribed under Schedule II of the Companies Act, 2013.
- 4) Inventories The inventories are stated at cost or net realisable value, whichever is lower.
- 5) Investments Long term Investments are stated at cost. Short Term Investments are stated at cost or net realisable value, whichever is less.
- 6) Revenue Recognition Revenue from Sale of goods is recognised on when the ownership is transferred to the buyer for a price and there is no significant uncertainty in collection of the amount of consideration.
- 7) Estimates The Preparation of Financial Statement in conformity with Indian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets & liabilities and disclosure of contingent liabilities at the date of financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual result could differ from these estimates.
- 8) Contingent Liabilities Contingent liabilities are not provided for and disclosed by way of Notes to the Accounts.

Accounting policies not specifically referred to otherwise are consistent with generally accepted accounting principle.





IN THE MATTER OF  
**SRIJAN INFRASTRUCTURE CO PRIVATE LIMITED**  
MAHADEVI BIRLA HOSPITAL CAMPUS, VILL-ARA, MAHILONG  
RANCHI - 835103, JHARKHAND

ASSESSMENT YEAR : 2017-18

FINANCIAL YEAR : 2016-17

**COMPUTATION OF TAXABLE INCOME**

**BUSINESS INCOME**

Net Profit as per audited Profit and Loss Account	10,376.00	
Add : Depreciation as per Co. Act	-	
	10,376.00	
Less: Depreciation as per I. T. Act	-	10,376.00

<b>Gross Total Income/( Loss)</b>	<b>10,376.00</b>
OR	<b>10,380.00</b>

**COMPUTATION OF TAX PAYABLE**

Tax Payable on Rs.	10,380.00	3,010.00
Add: Surcharge @ 0%	-	-
	10,380.00	3,010.00
Add: Education Cess @ 3 %	-	90.00
<b>Tax Payable</b>	<b>3,100.00</b>	<b>3,100.00</b>

**Tax Payable on the Book Profit computed U/s 115 JB ( form no. 29 B )**

Net Profit As per P&L Account	10,376.00	
Book Profit U/S 115JB Of Income Tax Act, 1961	10,376.00	
Tax Payable U/s 115 JB @ 18.5 % on the Book Profit	-	1,920.00
Add: Education Cess @ 3%	-	58.00
<b>Tax Payable</b>	<b>1,978.00</b>	<b>1,978.00</b>

**Provision to be made in B/S**

Less: TDS As per 26AS	-
Amount Payable/ (Refundable)	1,978.00
Add : Interest U/s 234 A	-
Add : Interest U/s 234 B	-
Add : Interest U/s 234 C	-
Amount Payable/ (Refundable)	1,978.00
Less: Paid U/s 140A	1,978.00
Balance Payable/(Refundable)	-