

FORM NO. 3CB  
[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. I have examined the balance sheet as at 31st March 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of M/S ANAADI GROUP (Prop. Rajiv Upadhyay) BEHIND SHANTI ENTERPRISES, KACHNAR TOLI, NIIFT, HATIA, RANCHI, JHARKHAND, 834003 ADNPU6874A.

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at BEHIND SHANTI ENTERPRISES, KACHNAR TOLI, NIIFT, HATIA, RANCHI, JHARKHAND- 834003. and 0 branches.

3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any:

(b) Subject to above,-

(A) I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My knowledge and belief, were necessary for the examination of the books.

(C) In My opinion and to the best of My information and according to the explanations given to Me the said accounts, read with notes thereon, if any, give a true and fair view:-

- (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2018 ;and  
(ii) in the case of the Profit and loss account of the Loss of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In My opinion and to the best of My information and according to explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
Place	DHANBAD	Name
Date	30/10/2018	Membership Number
		FRN (Firm Registration Number)
		Address
		SANJEEV KUMAR SINGH
		311165
		0023869C
		SINGH SANJEEV AND CO., PLOT NO. 5
		47, OPPOSITE PARVAT VIHAR, DHAN
		DRA, JANTARA, DHANBAD, JHARKH
		AND, 815351



FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		M/S ANAADI GROUP (PROP. RAJIV UPADHYAY)		
2	Address		BEHIND SHANTI ENTERPRISES, KACHNAR TOLL, NIIFT, HATIA, RANCHI, JHARKHAND, 834003		
3	Permanent Account Number (PAN)		ADNPU6874A		
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same		Yes		
5	Sl No.	Type	Registration Number		
	1	Goods and Services Tax JHARKHAND	20ADNPU6874AIZG		
5	Status		Individual		
6	Previous year from		01/04/2017 to 31/03/2018		
7	Assessment Year		2018-19		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted				
9	Sl No.	Relevant clause of section 44AB under which the audit has been conducted			
	1	Clause 44AB(c)- Profits and gains lower than deemed profit u/s 44AD			
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?				
9 b	Name				Profit Sharing Ratio (%)
	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.				
10 a	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
	Remarks				
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).				
10 b	Sector	Sub Sector		Code	
	CONSTRUCTION	Building of complete constructions or parts- civil contractors		06002	
10 b	If there is any change in the nature of business or profession, the particulars of such change				No
11 a	Business	Sector	SubSector		Code
	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				Yes
11 a	Books prescribed				
	CASH BOOK				
	CASH RECEIPT				
	STOCK REGISTER				
	PURCHASE BOOK				
	BANK BOOK				
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above				
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
CASH BOOK IN ELECTRONIC SYSTEM	BEHIND SHANTI ENTERPRISES, KACHNAR TOLI	NIIFT, HATIA	RANCHI	JHARKHAND	834003
CASH RECEIPT	BEHIND SHANTI ENTERPRISES, KACHNAR TOLI	NIIFT, HATIA	RANCHI	JHARKHAND	834003
STOCK REGISTER	BEHIND SHANTI ENTERPRISES, KACHNAR TOLI	NIIFT, HATIA	RANCHI	JHARKHAND	834003
PURCHASE BOOK	BEHIND SHANTI ENTERPRISES, KACHNAR TOLI	NIIFT, HATIA	RANCHI	JHARKHAND	834003



	BANK BOOK IN ELECTRONIC SYSTEM	BEHIND SHANTI ENTERPRISES, KACHINARTOLI	NIIFT, HATIA	RANCHI	JHARKH AND	834003		
	SALE BOOK IN ELECTRONIC SYSTEM	BEHIND SHANTI ENTERPRISES, KACHINARTOLI	NIIFT, HATIA	RANCHI	JHARKH AND	834003		
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above							
	Books Examined							
	CASH BOOK IN ELECTRONIC SYSTEM							
	CASH RECEIPT							
	STOCK REGISTER							
	PURCHASE BOOK							
	BANK BOOK IN ELECTRONIC SYSTEM							
	SALE BOOK IN ELECTRONIC SYSTEM							
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No		
	Section					Amount		
	Nil							
13 a	Method of accounting employed in the previous year		Mercantile system					
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					No		
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.							
	Particulars		Increase in profit(Rs.)		Decrease in profit(Rs.)			
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).					No		
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.							
	ICDS		Increase in profit(Rs.)		Decrease in profit(Rs.)			
	Total				Net effect(Rs.)			
13 f	Disclosure as per ICDS.							
	ICDS		Disclosure					
14 a	Method of valuation of closing stock employed in the previous year.				COST OR NET REALIZABLE VALUE WHICHEVER IS LOWER			
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:					No		
	Particulars		Increase in profit(Rs.)		Decrease in profit(Rs.)			
15	Give the following particulars of the capital asset converted into stock-in-trade							
	(a) Description of capital asset		(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade			
	Nil							
16	Amounts not credited to the profit and loss account, being:-							
16 a	The items falling within the scope of section 28							
	Description				Amount			
	Nil							
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned							
	Description				Amount			
16 c	Escalation claims accepted during the previous year							
	Description				Amount			
	Nil							
16 d	Any other item of income							
	Description				Amount			
	Nil							
16 e	Capital receipt, if any							
	Description				Amount			
	Nil							
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:							
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable



18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-

Description of Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Plant & Machinery @ 40%	40%	0	60799	0	0	0	60799	0	24320	36479

\* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
		Nil	

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Description	Amount

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil				

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure	Particulars	Amount in Rs.
Personal expenditure	Particulars	Amount in Rs.
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Particulars	Amount in Rs.
Expenditure incurred at clubs being entrance fees and subscriptions	Particulars	Amount in Rs.
Expenditure incurred at clubs being cost for club services and facilities used	Particulars	Amount in Rs.
Expenditure by way of penalty or fine for violation of any law for the time being force	Particulars	Amount in Rs.
Expenditure by way of any other penalty or fine not covered above	Particulars	Amount in Rs.
Expenditure incurred for any purpose which is an offence or which is prohibited by law	Particulars	Amount in Rs.

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode

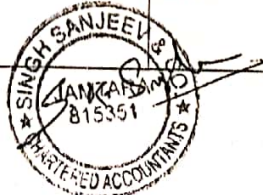
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

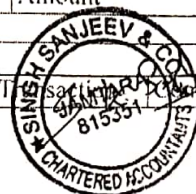
(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode



(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	
(iii) as payment referred to in sub-clause (ib)												
(A) Details of payment on which levy is not deducted:												
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode			
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any	
(iv) fringe benefit tax under sub-clause (ic)												
(v) wealth tax under sub-clause (iia)												
(vi) royalty, license fee, service fee etc. under sub-clause (iib).												
(vii) salary payable outside India/to a non resident without TDS, etc. under sub-clause (iii).												
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode				
(viii) payment to PF /other fund etc. under sub-clause (iv)												
(ix) tax paid by employer for perquisites under sub-clause (v)												
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:												
	Particulars		Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):												
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											Yes	
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee		Permanent Account Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes	
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee		Permanent Account Number of the payee, if available						
(e) Provision for payment of gratuity not allowable under section 40A(7)												
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)												
(g) Particulars of any liability of a contingent nature												
	Nature Of Liability							Amount in Rs.				
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income												
	Nature Of Liability							Amount in Rs.				
(i) Amount inadmissible under the proviso to section 36(1)(iii)												
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006											
23	Particulars of any payment made to persons specified under section 40A(2)(b).											
	Name of Related Person	PAN of Related Person	Relation		Nature of transaction	Payment Made(Amount)						
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.											
	Section	Description							Amount			
	Nil											
25	Any amount of profit chargeable to tax under section 41 and computation thereof.											
	Name of Person	Amount of income	Section	Description of Tax computation if any								



Nil  
 26 (i)\* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-  
 26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-

26 (i)(A)(a) Paid during the previous year  
 Section Nil Nature of liability Amount

26 (i)(A)(b) Not paid during the previous year  
 Section Nil Nature of liability Amount

26 (i)B was incurred in the previous year and was  
 26 (i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)  
 Section Nil Nature of liability Amount

26 (i)(B)(b) not paid on or before the aforesaid date  
 Section Nil Nature of liability Amount

(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc.. is passed through the profit and loss account.) No

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts. No  
 CENVAT/ITC Amount Treatment in Profit and Loss/Accounts  
 Opening Balance  
 Credit Availed  
 Credit Utilized  
 Closing/Outstanding Balance

27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-  
 Type Particulars Amount Prior period to which itrelates (Year in yyyy-yy format)  
 Nil

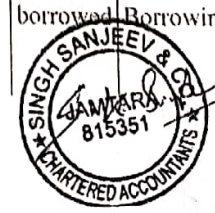
28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)  
 Name of the person from which shares received PAN of the person, if available Name of the company from which shares received CIN of the company No. of Shares Received Amount of consideration paid Fair Market value of the shares  
 Nil

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib). If yes, please furnish the details of the same  
 Name of the person from whom consideration received for issue of shares PAN of the person, if available No. of Shares Amount of consideration received Fair Market value of the shares  
 Nil

A(a) Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details: No  
 SI No. Nature of Income Amount  
 Nil

B(a) Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details: No  
 SI No. Nature of Income Amount  
 Nil

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D) No  
 Name of the person from PAN of the person, if available Address Line 1 Address Line 2 City or Town or District State Pincode Amount borrowed Date of Borrowing Amount due including interest Amount repaid Date of Repayment



whom amount borrowed or repaid on hundi									
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Nil

A(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. **No**

(b) If yes, please furnish the following details

Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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Nil

B(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B. **No**

(b) If yes, please furnish the following details

Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:	
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)

Nil

C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019). **No**

(b) If yes, please furnish the following details

Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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Nil

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Balram Sahu	RANCHI	BLUPB542 2J	76650	No	76650	Yes- Electronic clearing system	
2	Neha Singh	RANCHI	BYMSQ34 97S	29000 00	No	2900000	Yes- Electronic clearing system	
3	Ranjay Kumar Singh	RANCHI	AAFPL872 1G	761000	No	761000	Yes- Electronic clearing system	



4	Satish Kumar Singh	RANCHI	AVQPK9728G	128000	No	128000	Yes-Electronic clearing system
5	Shree Ramjee Foundation	RANCHI	DERFR1902R	85000	No	85000	Yes-Electronic clearing system

31 b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil						

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil						

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt
Nil				

31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment
Nil						

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
Nil				





(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)"

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
Nil							

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
Nil						

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. No

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. No

If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. No

If yes, please furnish details of the same

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73

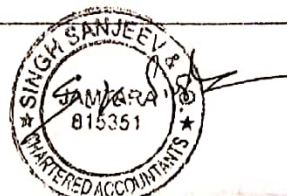
If yes, please furnish the details of speculation loss if any incurred during the previous year



33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										No
	S.No	Section			Amount						
	Nil										
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish										No
	S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	Nil										
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:										No
	S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.			If not, please furnish list of details/ transactions which are not reported.		
	Nil										
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish										Not Applicable
	S.No	Tax deduction and collection Account Number (TAN)		Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment					
	Nil										
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
	Nil										
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35 bA	Raw materials :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent age of yield	Shortage excess, if any
	Nil										
35 bB	Finished products :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
	Nil										
35 bC	By products :										
	S.No	Item Name	Unit	Opening stock	Purchases during the	Quantity manufactured during	Sales during the previous year	Closing stock	Shortage excess, if any		



				previous year	the previous year		
	Nil						
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-						
	S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment
	Nil						
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-						No
	SI No.	Amount received (in Rs.)			Date of receipt		
	Nil						
37	Whether any cost audit was carried out						Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor						
38	Whether any audit was conducted under the Central Excise Act, 1944						Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor						Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
Sl No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	0			0		
b	Gross profit / Turnover	0	0 %				%
c	Net profit / Turnover	6116554	0 %				%
d	Stock-in-Trade Turnover	0	0 %				%
e	Material consumed/ Finished goods produced	0	0 %				%
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil						
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish						No
	Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
	Nil						
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286						No



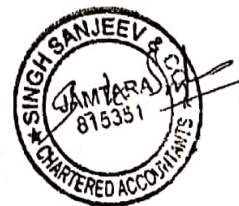
SI No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report	
Nil					
A(c)	If Not due, please enter expected date of furnishing the report				
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)				
SI No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities
Nil					

Place **DHANBAD** Name **SANJEEV KUMAR SINGH**  
Date **30/10/2018** Membership Number **311165**  
FRN (Firm Registration Number) **0023869C**  
Address **SINGH SANJEEV AND CO., PLOT NO. 5  
47, OPPOSITE PARVAT VIHAR, DHAN  
DRA, JAMTARA, DHANBAD, JHARKH  
AND, 815351.**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 40%	1	29/06/2017	29/06/2017	47799	0	0	0	47799
	2	02/11/2017	02/11/2017	13000	0	0	0	13000
Total of Plant & Machinery @ 40%								60799

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 40%			0
Total of Plant & Machinery @ 40%			0



**M/S ANAADI GROUP**  
**BEHIND SHANTI ENTERPRISES KACHINAR TOLI NIET HATIA RANCHI, JHARKHAND**  
**BALANCE SHEET AS ON 31.03.2018**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CAPITAL ACCOUNT</b>			
Balance b/f	4,335,000.00	<b>Fixed Assets</b>	
Add: Net Profit As Per P/L A/C	-	As per Schedule - "D"	36,479.40
	4,335,000.00	<b>Closing Stock</b>	
Less:- Drawings	345,000.00	Work In Progress	44,995,268.82
	3,990,000.00	<b>Current Assets</b>	
		Advances to Party	9,697,636.92
		(As per Schedule-"I")	
<b>Current Liabilities</b>		Net Loss	6,116,553.73
Sundry Creditors	1,291,730.94		
(As per Schedule - "D")		<b>Duties &amp; Taxes</b>	
Unsecured Loans	3,950,650.00	GST Input	118,506.00
(As per Schedule- "E")			
Advances From Party	2,044,125.00	<b>Loans &amp; Advances</b>	
(As per Schedule-"F")		Advance for Duplex	1,900,000.00
Advance Against Flat	55,674,448.00	Advance For Land	3,246,000.00
(As per Schedule- "G")			5,146,000.00
	62,960,953.94	<b>Cash in Hand &amp; at Bank</b>	
<b>Duties &amp; Taxes</b>		Canara Bank	
GST Payable	200,745.43	A/c No. 0183201000927	24,216.02
		IFSC Code: CNRB0000183	
<b>Provisions</b>		State Bank Of India	
Credit Fees	8,000.00	A/c No. 00000036702021154	176.00
		IFSC Code: SBIN0010333	
		Canara Bank	
		A/c No. 0183214000005	198,034.00
		IFSC Code: CNRB0000183	
		State Bank of India	
		A/c No. 34952128992	73,187.87
		IFSC Code: SBIN0004143	
		HDFC Bank	
		A/c No-50200020034950	
		IFSC Code:- HDFC0000150	
		Cash In Hand	753,640.61
	67,159,699.37		67,159,699.37

Accounts & Accounting  
Schedule - "C"

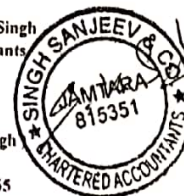
and

For M/S ANAADI GROUP  
SD/-  
**RAJEEV UPADHYAY**  
**PROPRIETOR**

Signed In terms of Our Separate  
report of even date.

For Sanjeev Kumar Singh  
Chartered Accountants

(Sanjeev Kumar Singh  
SD/-  
M. Number: 311165  
Firm Reg. No. 023869C



**M/S ANAADI GROUP**  
**BEHIND SHANTI ENTERPRISES KACHNAR TOLI NIFT HATIA RANCHI, JHARKHAND**

**TRADING A/C FOR THE YEAR ENDED 31.03.2018**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Stock		By Sales Accounts	
Work In Progress	21,156,400.00		
<b>To Purchase</b>		By Closing Stock	
Bricks Purchased	2,085,965.00	Work In Progress	44,995,268.82
Cement Purchased	6,268,568.00	(As per Certified by Proprietor)	
Electrical Items	2,561,145.00		
Hardware Item	370,650.00		
Plywood	1,565,890.77		
Sanitary Items	725,689.00		
TMT Bars	2,530,138.00		
Stone Chips	<u>3,395,654.00</u>		
			19,503,699.77
<b>DIRECT EXPENSES</b>			
To Labour Charges	4,331,500.00		
To Freight Charges	<u>3,669.05</u>		
			<u>4,335,169.05</u>
			<u>23,838,868.82</u>
To Gross Loss B/F			
<b>INDIRECT EXPENSES</b>			
To Remuneration to Architect	189,300.00		
To Commission Expenses	50,000.00		
To Remuneration to Engineer	400,000.00		
To Staff Salary	2,070,700.00		
To Advertisement Charge	116.00		
To Bank Charges	33,571.15		
To Rent For Shop	168,000.00		
To Binding Work	13,500.00		
To Brokerage Expenses	2,288,125.00		
To Convenience Expenses	81,794.38		
To Electricity Expenses	57,451.00		
To Printing Tax	10,023.00		
To Repairs & Maintenance	316,612.94		
To Telephone Expenses	173,631.76		
To Printing & Stationery	20,640.00		
To Security Staff	18,137.00		
To Transportation	24,319.60		
To Printing Expenses	192,564.21		
To Fees	8,000.00		
To Loss	<u>69.69</u>		
			6,116,553.73
		By Net Loss:	6,116,553.73
			<u>6,116,553.73</u>
			<u>6,116,553.73</u>
		To Net Loss Carried Forward	6,116,553.73
			<u>6,116,553.73</u>
			<u>6,116,553.73</u>

Accounts & Accounting  
 Date: "C"

Signed In terms of Our Separate  
 report of even date.

For Sanjeev Kumar Singh  
 Chartered Accountants



For M/S ANAADI GROUP  
 SD/-  
**RAJIV UPADHYAY**  
 PROPRIETOR

(Sanjeev Kumar Singh)  
 SD/-  
 M. Number: 311165  
 Firm Reg. No. 023869C

ANADI GROUP

Barwa Road, Dhulega, Dhulega

SCHEDULE OF ADVANCE FROM PARTY AS ON 31.03.2018

SCHEDULE - III

(As per Certified by Proprietor)

PARTICULARS	AMOUNT (RS.)
Asha Sinha	118,000.00
Awadesh Karn	691,000.00
Kumari Kumari	70,000.00
Pradip Kumar	151,000.00
Rajeev Kumar	114,125.00
Sanchita Singh	600,000.00
Sunanti Devi	200,000.00
Youraj Mohan	100,000.00
	2,044,125.00



SCHEDULE OF RECEIVABLES

BALANCE AS ON 01.04.2017

PARTICULARS	More Than 180 Days		Less Than 180 Days		TOTAL	LESS: UNREALIZED DISCOUNTS	NET REALIZABLE AMOUNT
	47,799.00	13,000.00	47,799.00	13,000.00			
COMPUTER							
MOBILE							
	47,799.00	13,000.00	47,799.00	13,000.00	60,799.00		36,479.40
					24,319.60		7,800.00
							28,579.40
							0.40
							0.40
							10,119.60
							5,200.00
							24,319.60
							36,479.40





(As per Certified by Proprietor)

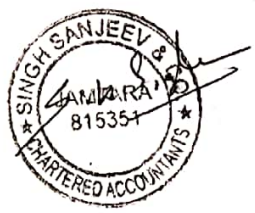
PARTICULARS	AMOUNT (RS.)
Century Cement	254,999.94
Global Marketing	761,280.00
Manaswi Civil Build India	175,451.00
Narttom	100,000.00
	<hr/>
	1,291,730.94



PARTICULARS	AMOUNT (RS.)
City Enterprises	480,803.00
Boseck & Co.	8,250.00
Natraj Steel	601,734.40
Ranjeet Kumar	2,960.00
Rakesh Enterprises	93,457.00
Satendra Kumar	25,000.00
Shree Shaw Mills	2,598.40
Shyam Sanitary	30,000.00
Suresh Kumar Singh	100,000.00
Tata Tisco	100,000.00
Tribhuvan	2,200.00
Tropathi Iron	64,393.00
Ultra Tech Cement Ltd.	15,000.12
Vishal Kumar	12,500.00
Ziegel Markers Pvt Ltd	16,000.00
Akash Mishra	10,000.00
Anita Tiwari	120,000.00
Avishek Kumar	155,000.00
Bhuvneshwar Prasad	44,100.00
Bhadeshwar Nath Singh	300,000.00
Brand Box	1,011,000.00
Devyani Devi	101,000.00
Dharmendra Prasad	111,000.00
Gothi Mishra	10,000.00
Manash Ghoshal	40,000.00
Manish Kumar Singh	628,012.00
Manotosh Kumar	111,870.00
Partha Sarathi	330,000.00
Rathi Kumar	500,000.00
Ravindra Kumar Upadhyay	40,000.00
RDA	1,889,346.00
V Group	1,320,000.00
Vijay Kumar	109,000.00
Vishikant Singh	652,813.00
Vishar Kumar Vadher	77,600.00
Vandana Uppadhyaya	180,000.00
Vageshwar Prasad Sinha	402,000.00
	9,697,636.92



PARTICULARS	AMOUNT (RS.)
Akhil Kumar Sinha	402,000.00
Ajay Kumar	951,000.00
Alka Kumari	287,600.00
Anand Kumar	761,000.00
Anand Kumar	507,600.00
Anjali Sinha	1,200,000.00
Anju Kumari	180,000.00
Anju Singh	200,000.00
Anupama Rai	1,000,000.00
Archana Srivastava	610,000.00
A. Sahu	26,000.00
Ashok Kumar	1,793,000.00
Ashwani Kumar	650,000.00
Avinash Pratap Singh	100,000.00
Bandana Kumari	300,000.00
Bibha Kumari	202,100.00
Bimlesh Kumar	50,000.00
B. M. Mishra	159,000.00
B. M. Roy	475,000.00
Brj Mohan Mishra	393,000.00
Chandan Kumar Singh	450,000.00
Chadni Kumari	1,050,000.00
Deva Devi	370,000.00
Devendra Kumar	575,000.00
Dipek Kumar Singh	40,000.00
Dipanjita Gupta	600,000.00
Geeta Gunjan	1,320,000.00
Harday Kumar Singh	501,400.00
Harunath Singh	300,000.00
Jayraj Kumar	1,600,000.00
Jitender Singh	630,000.00
Jiwesh Singh	150,000.00
Jyotsana Yimal	463,800.00
Kanchan Lal	200,000.00
Kanchan Mishra	400,000.00
Kavita Kumari	900,000.00
K. M. Yadav	650,000.00
Krishna Rai	400,000.00
Madan Mohan Pan	650,000.00
Mahendra Prasad	386,300.00
Malkangiri	300,000.00
Mamta Kumari	1,213,000.00
Mamta Singh	1,150,000.00
Manish Sharma	600,000.00
Manohar Prasad	1,107,400.00
Mithlesh Kumar	1,692,000.00
Mukesh Kumar Shukla	311,000.00
Naveen Kumar	600,000.00
Neeraj Sinha	151,000.00
Neha Singh	644,250.00
Neon Herbs India	1,000,000.00
Nilani Singh	392,880.00
Parvati Kumari	150,000.00
Prabhat Prasad Agarwal	295,000.00
Pratima Devi	500,000.00
Prem Chand Yadav	200,000.00
Priti Kumari	1,000,000.00
Puja Kumari Sinha	740,000.00
Rajiv Ranjan Kumar	845,800.00
Raj Kishor	200,000.00
Rakesh Kumar Tiwary	650,000.00
Ranjit Verma	1,000,000.00
Rashmi Priya	90,000.00
Renu Devi	600,000.00
Ritika Bhadani	1,000,000.00
Sandip Sinha	301,000.00
Sanjay Kumar Dubey	300,000.00
Sanjay Kumar	600,000.00
Sanjit Kumar Sinha	500,000.00
Sanjiv Bage	2,700,000.00
Shailendra Singh	200,000.00
Shivani Kuntal	415,000.00
Shobha Gupta	711,500.00
Sikha Oberoi	792,300.00
Simran Arora	345,000.00
Smriti Sinha	170,000.00
Sneha	534,000.00
Sudhanshu Bandopadhyay	375,500.00
Sunita Kumari	951,000.00
Suresh Prasad	500,000.00
Sushil Kumar	47,000.00
Sushma Singh	875,000.00
Sushma Sinha	850,000.00
Susmita Rana	976,500.00
Uday Kumar Singh	620,000.00
Uday Shankar	50,000.00
Veena Sinha	50,000.00
Vidya Kumar Singh	50,000.00
Vidya Sharma	50,000.00
Vijay Bhai Patel	50,000.00
Vandhya Vaisini Kumar	50,000.00
V. V. Kumar	50,000.00



ANADI GROUP  
Barwa Road, Dholga, Dhanbad  
SCHEDULE OF UNSECURED LOANS AS ON 31.03.2018

(As per Certified by Proprietor)

SCHEDULE 'C'

PARTICULARS	PAN NUMBER	AMOUNT (RS.)
Balrani Sahu	BLUPB542J	76,650.00
Neha Singh	BYMSQ3497S	2,900,000.00
Ranjay Kumar Singh	AAFPL8721G	761,000.00
Satish Kumar Singh	AVQPK9728G	128,000.00
Shree Ramjee Foundation	DERFR1902R	85,000.00
		<b>3,950,650.00</b>



ANAADI GROUP

**BEHIND SHANTI ENTERPRISES KACHNAR TOLI NIFT HATIA  
RANCHI, JHARKHAND**

Significant Accounting Policies and Notes to Accounts.

**1. METHOD OF ACCOUNTING: -**

The firm is maintaining its account on Mercantile System.

**2. FIXED ASSETS: -**

The fixed assets have been shown at written down value.

**3. DEPRECIATION: -**

Depreciation has been provided on fixed assets during the year in accordance with the provisions of the Income Tax Act, 1961.

**4. VALUATION OF CLOSING STOCK: -**

The Closing Stock has been valued at average cost.

**5. LIABILITIES: -**

All known liabilities have been provided to the extent they were ascertainable.

**6. CONTINGENT LIABILITIES: -**

No provision is made for liabilities, which are contingent in nature but if material these are disclosed by way of notes.

**7. DEBTORS, CREDITORS AND LOANS & ADVANCES: -**

Balance of Sundry Debtors, Sundry Creditors and Loans and Advances payable or receivable are subject to confirmation obtained of these parties.

8. The Assessee is engaged in the business of Construction. There was a WIP of Rs. 44,995,268.82 , As

Certified by The Partner .Work Completed During the F.Y 17-18 is ony 10% of the total work.

Place : Jamtara  
Date : 30/10/2018

For SINGH SANJEEV & CO.  
Chartered Accountants

Sd/-  
(Sanjeev Kumar Singh)  
Proprietor  
M.No. 311165  
Firm Reg No. 023869C

Company Name : ANAADI GROUP  
 ANADNPU6874A

ANNEXURE - A

FINANCIAL YEAR : 2017-18

Ref: Clause 13(f)  
 ASSESSMENT YEAR : 2018-19

DISCLOSURES AS PER INCOME COMPUTATION AND DISCLOSURE STANDARD

Particulars	Disclosures												
DS - I Accounting Policies	<ol style="list-style-type: none"> <li>All significant accounting policies have been disclosed in Note - 5 to Audited Financial Statement / Schedule annexed to and forming part of Balance Sheet and Profit &amp; Loss A/c.</li> <li>The accounting policies have been consistently applied by the concern / entity unless otherwise stated. Further there is no change in accounting policy which has a material effect.</li> </ol>												
DS - II Valuation of Inventories	<ol style="list-style-type: none"> <li> <b>Accounting Policy adopted in measuring inventories</b>            Inventories are valued at the lower of actual cost and the net realizable value after providing for obsolescence and other losses, where considered necessary.             The method of determining cost of various categories of inventories are as follows :-           <table border="1" data-bbox="480 1518 1278 1787"> <thead> <tr> <th>Sr. No.</th> <th>Description</th> <th>Method of determining cost</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Raw Material</td> <td>Actual Cost</td> </tr> <tr> <td>2</td> <td>Work in Progress</td> <td>Lower of Actual Cost or NRV</td> </tr> <tr> <td>3</td> <td>Finished Goods</td> <td>Lower of Actual Cost or NRV</td> </tr> </tbody> </table> </li> <li> <b>Cost Formula used in measuring inventories</b> <ol style="list-style-type: none"> <li>For Item of Inventories that are not interchangeable                Specific identification cost formula is used.</li> <li>For Item of Inventories that are ordinarily interchangeable                First - in First - out (FIFO) / Weighted average cost formula is used.</li> </ol> </li> </ol>	Sr. No.	Description	Method of determining cost	1	Raw Material	Actual Cost	2	Work in Progress	Lower of Actual Cost or NRV	3	Finished Goods	Lower of Actual Cost or NRV
Sr. No.	Description	Method of determining cost											
1	Raw Material	Actual Cost											
2	Work in Progress	Lower of Actual Cost or NRV											
3	Finished Goods	Lower of Actual Cost or NRV											

3. Total carrying amount of inventories and its appropriate classification

Sr. No.	Description	Carrying Amount
1	Raw Material	Nil
2	Work in Progress	44,995,268.82
3	Finished Goods	Nil
4	Consumable Stores & Spares	Nil
5	Stock in Trade	Nil

ICDS - III  
Construction Contracts

Contract revenue and contract cost associated with contract has been recognized as revenue and expenditure respectively with reference to the completion of contract if applicable.

ICDS - IV  
Revenue Recognition

1. In a transaction involving sale of goods:-

a	Total amount not recognised as revenue during the previous year due to lack of reasonably certainty of its ultimate collection	Nil
b	Nature of uncertainty	

2. In a transaction involving rendering of services:-

a	Amount of revenue from service transactions recognised as revenue during the period	Nil
b	Method used to determine the stage of completion of service transactions in progress:-  (i) <i>Contract for the rendering of services which are directly related to the construction of the asset</i> The proportion that service transaction costs incurred for work performed upto the reporting date bear to the associated total service transaction costs.  (ii) <i>Service contracts with a duration of not more than ninety days</i> The completed service contract method of accounting is used for recognizing the revenue and cost.	

3. Disclosure relating to service transactions in progress at the reporting date

Sr. No.	Description	Amount
1	Cost Incurred	Nil
2	Recognised Profit / (Loss)	Nil
3	Advances Received	Nil
4	Retentions	Nil

As per clause 18 of Form No. 3CD.

ICDS - V  
Tangible Fixed Assets

No government grant has been received during the period.

ICDS - VII  
Government Grants

ICDS - IX  
Borrowing Costs

- Accounting policy adopted for borrowing costs**  
Borrowing costs include interest; amortization 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 utilized for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalization of such asset is added to the cost of the assets. Capitalization of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

2. Borrowing Cost Capitalized during the year

Sr. No.	Particulars	Amount
1	As Fixed Assets/ Intangible Assets/Capital Work in Progress	Nil
2	As inventory	Nil

IS - X  
Provisions, Contingent liabilities and Contingent Assets

1. Disclosure in respect of each class of provision/contingent liability

Sr. No.	Particulars	Description
1	Description of the nature of the obligation	Provision for audit Fess
2	Carrying amount at the beginning of the previous year	Nil
3	Carrying amount at the end of the previous year	8000/-
4	Additional provisions made during the previous year, including increases to existing provisions	8000/-
5	Amounts used, that is incurred and charged against the provision, during the previous year	Nil
6	Unused amounts reversed during the previous year	Nil
7	the amount of any expected reimbursement, stating the amount of	Nil



any asset that has been recognised for that expected reimbursement

2. Disclosure in respect of each class of contingent asset and related income recognised

Sr. No.	Particulars	Description
1	Brief description of the nature of the asset and related income	Nil
2	Carrying amount of asset at the beginning of the previous year	Nil
3	Carrying amount of asset at the end of the previous year	Nil
4	Additional amount of asset and related income recognised during the year including increases to assets and related income already recognised	Nil
5	amount of asset and related income reversed during the previous year	Nil

For Singh Sanjeev and Co.  
Chartered Accountants  
Firm Registration No. 023869C

Sd/-  
Sanjeev Kumar Singh

Proprietor  
Membership No.311165

ACE: Jamtara  
te: 30/10/2018