INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6,ITR-7 transmitted electronically with digital signature]

Assessment Year 2018-19

| | Na | me | | | | | PAN | |
|--|-----|------------------------|----------------|---------------------|----------------|-----------------|----------------------------|--|
| 2 | A | AKRITI INFRASTI | RUCTURES A | AND PROJECTS PV | T. LTD. | | AAFCA6017 | R |
| HI | Fla | t/Door/Block No | | Name Of Pr | emises/Buildin | g/Village | Form No. which | The state of the s |
| NANI | B- | 201 | MERC | KP ENCLAV | E | | has been electronically | ITR-6 |
| TRO | Ro | ad/Street/Post Offic | e | Area/Locality | - resultant | uris 1 | transmitted | |
| PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION | BA | NDHGARI | BANK | DIPATOLI | | | Status Pvt C | ompany |
| AL P | _ | wn/City/District | T HANG | State | | Pin/ZipCode | Aadhaar Num | ber/Enrollment II |
| ERSON | RA | ANCHI | OFFIC | JHARKHAN | D | 834001 | 33-100071 | 20,710 |
| - | Des | ignation of AO(W | /ard/Circle) | DCIT/ACIT CIRCL | E I RANCHI | LINCOME | Original or Revi | sed ORIGINAL |
| | E-f | iling Acknowledge | ment Numbe | r 333000571121 | 018 | Date(I | DD/MM/YYYY) | 12-10-2018 |
| | 1 | Gross total income | Nasal Land | 63 | - 6% | | 1 | 1865352 |
| | 2 | Deductions under C | Chapter-VI-A | 11 | | | 2 | 0 |
| 361 | 3 | Total Income | CAS E | | | | 3 | 1865350 |
| MIE | 3a | Current Year loss, i | fany | . 10 | areas All | | 3a | 0 |
| INCOME | 4 | Net tax payable | | JY C | | 17 | 4 | 576393 |
| 52 | 5 | Interest and Fee Pay | yable | COMETA | DEPARTMEN | 1 1 1100 | 5 | 2594 |
| H | 6 | Total tax, interest an | nd Fee payable | 7 | 1 Like | | 6 | 578987 |
| AND TAX THER | 7 | Taxes Paid | a Adva | nce Tax | 7a | 550000 | -101 | 378987 |
| AND | | | b TDS | | 7b | 21453 | | |
| COL | | | c TCS | 4 | 7c | 0 | | |
| | | | 3310,7110 | Assessment Tax | 7d | 7530 | | |
| | | | 1 | Taxes Paid (7a+7b+7 | c +7d) | | 7e | 578983 |
| SHOP | 8 | Tax Payable (6-7 | e) . | | | | 8 | 0 |
| | 9 | Refund (7e-6) | | | | | 9 | 0 |
| | 10 | Exempt Income | | Agriculture | | | 10 | |
| | | | | Others | | The Secretaries | | |

| This return has been digitally signed by CHANDAN SINGH | in the capacity of | DIRECTOR |
|--|------------------------|------------|
| having PAN <u>AOGPS7868Q</u> from IP Address <u>103.74.111.217</u> on <u>12-10-2018</u> at | RANCHI | |
| Dsc SI No & issuer 2246210390524493962CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA | O=Sify Technologies Li | mited,C=IN |

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



V. ROHATGI & CO. CHARTERED ACCOUNTANTS 4TH FLOOR, ARJAN PALACE, 5, MAIN ROAD, RANCHI JHARKHAND

INDEPENDENT AUDITOR'S REPORT

To The Members
AAKRITI INFRASTRUCTURES AND PROJECTS PVT LTD
RANCHI

Report on the Financial Statements:

We have audited the accompanying financial statements of **AAKRITI INFRASTRUCTURES AND PROJECTS PVT LTD('' the company'')** which comprise the Balance Sheet as at 31st March, 2018 and the statement of Profit and Loss Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management Responsibility for the financial statement:

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 and presentation of these financial statements that give a true and fair view of the financial position, financial performance, cash flows and statement of changes in equity 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 statement that give a true and fair view and are free from material misstatements, whether due to fraud or error.

Auditors Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and the matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

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



V. ROHATGI & CO. CHARTERED ACCOUNTANTS 4TH FLOOR, ARJAN PALACE, 5, MAIN ROAD, RANCHI JHARKHAND

and perform the audit to obtain responsible assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risk of the material misstatement of the financial statement, whether due to fraud or error. In making those risk assessment, the auditor considers the 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 control 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 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 financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March 2018 and
- (b) In the case of the Statement of Profit and Loss, of the PROFIT for the year ended on that date and:

Report on Other Legal and Regularity Requirements:

- 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, is not applicable to AAKRITI INFRASTRUCTURES AND PROJECTS PVT. LTD.
- 2 As required by section 143(3) of the Act, we report that:
- 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.
- In our opinion, proper books of accounts as required by the law have been kept by the company so far as appears from our examination of those books.



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- c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of accounts.
- 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, 2016 taken on record by the Board of Directors, none of the Directors is disqualified as on March 31, 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, refer to our separate report in 'Annexure B' and
- 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 information and according to the explanations given to us:
 - The company does not have any pending litigations which would impact its financial position.
 - The company did not have any long term contracts including derivative contracts for which there were any material forseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

FOR V. ROHATGI & CO. Chartered Accountants FRN: 000980C

PLACE: RANCHI

DATED: 30.08.2018

(C.A A.K MISH Partner

MEMBERSHIP NO. 076038

"Annexure B" to the Independent Auditor report of the even date on Financial Statement of AAKRITI INFRASTRUCTURES AND PROJECTS PVT LTD.

Report Internal Financial Controls under Clouse (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 **AAKRITI INFRASTRUCTURES AND PROJECTS PVT LTD** ("the company") as on 31st March 2018 in conjunction with our audit of the financial statement 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 state in the Guidance Note on Audit of internal financial controls over financial reporting issued by the Institute of Chartered Accountant 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 and efficient conduct of its business including adherence to company's policies, the safeguarding of its assets, the prevention and detection of 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 finical 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 of 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 control system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial controls over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statement 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 (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions dispositions of the company; (2) provide reasonable assurance that transaction 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 dues 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 internal financial control over 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 financial reporting were operating effectively as at 31st March, 2017, based on the internal controls 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 Reporting issued by the Institute of Chartered Accountants of India.

FOR V. ROHATGI & CO. Chartered Accountants

FRN: 000980c

Partner) M. No. 076038

Place: Ranchi Dated: 30.08.2018

AAKRITI INFRASTRUCTURES AND PROJECTS PVT.LTD.

B-201,KP ENCLAVE, BANDHGARI, DIPATOLI, RANCHI, JHARKHAND-834001

BALANCE SHEET AS AT 31ST MARCH, 2018

| Particulars | Note | Figures as at 31st March 2018 | Figures as at 31st |
|--|----------|----------------------------------|--------------------|
| | 140 | | |
| QUITY AND LIABILITIES | | | |
| Shareholder's Funds | | | |
| Share Capital | 1 | 400,000.00 | 400,000.00 |
| leserves and Surplus | 2 | 3,569,359.41 | 2,340,199.63 |
| toney received against share warrants | | | |
| Share application money pending allotment | | | |
| Mon-Current Liabilities | | | |
| ang-term borrowings | 3 | - | - |
| Deferred tax liabilities (Net) | 3 4 | | |
| Ther Long term liabilities | 5 | | |
| term provisions | | | |
| Carrent Liabilities | | | |
| Stort-term borrowings | 6 | 100 | - |
| Trade payables | 7 | 2,650,912.23 | 2,825,912.23 |
| omer current liabilities | 8 | 21,863,473.80 | 22,569,740.85 |
| Stort-term provisions | 9 | 617,050.00 | 122,118.25 |
| Total | | 29,100,795.44 | 28,257,970.96 |
| lesets | | | |
| Mon-current assets | | 1 | |
| Fied assets | 10 | 667,710.93 | 839,432.80 |
| Tangible assets | 10 | 667,710.93 | 039,432.00 |
| Intangible assets | | 11,680.00 | 11,680.00 |
| Capital work-in-progress | 10 | 11,680.00 | 11,000.00 |
| Intangible assets under development | | | |
| con-current investments | 11 | 8,331.57 | 8,331.57 |
| Deferred tax assets (net) | 12 | 8,331.37 | 0,331.37 |
| lang term loans and advances | 12 13 | | |
| Per non-current assets Coperative Expenses | 13 | | |
| Current assets | | | |
| Ement investments | | | |
| Inventories | 14 | 9,588,293.58 | 14,139,183.01 |
| Trace receivables | 15 | 2,102,960.57 | 1,535,670.28 |
| and cash equivalents | 16 | 9,567,707.06 | 1,799,534.15 |
| Sur-term loans and advances | 17 | 6,526,000.00 | 9,898,150.00 |
| Ter current assets | 18 | 628,111.74 | |
| Tota | | 29,100,795.44 | 28,257,970.55 |

Accounts & Significant Accounting Policies

Ros. 1 to 29 form an integral part of these Financial Statements

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ROHATGI & CO.

-000980C

MISHRA ER)

76038 ERANCHI

30.08.2018

Askriti Infrastructure & PROJECTS PVT.LTD

DIRECTOR

Divers

Director

AAKRITI INFRASTRUCTURES AND PROJECTS PVT.LTD.

B-201,KP ENCLAVE, BANDHGARI, DIPATOLI, RANCHI, JHARKHAND-834001

STATEMENT OF PROFIT & LOSS ACCOUNT AS AT 31ST MARCH,2018

| | Particulars | Note No | Figures as at the end of current reporting period 31st Mar 2018 | Figures as at the end of current reporting period 31st Mar 2017 |
|-----|---|------------|---|---|
| E | Revenue from operations Other Income | 19 | 11,120,007.26 | 20,212,657.65 |
| r | | 20 | 318,927.00 | 711,605.00 |
| br. | III. Total Revenue (I +II) | | 11,438,934.26 | 20,924,262.65 |
| | Cost of materials consumed Purchase of Stock-in-Trade | 21 22 | 1,754,029.00 | 8,618,246.00 |
| | Changes in inventories of finished goods, work-in- progress and Stock-in-Trade | 23 | | - |
| | Employee benefit expense | 24 | 4,550,889.43 | 2,213,615.99 |
| | Financial costs | 25 | 1,308,000.00 | 4,807,119.00 |
| | Depreciation and amortization expense | 26 | 171,721.87 | 173,266.41 |
| | Other Expenses for Execution | 27 | 15,000.00 | 764,966.00 |
| | Other expenses | 28 | 1,853,934.17 | 4,120,130.86 |
| | Total Expenses | | 9,653,574.47 | 20,697,344.26 |
| | Profit before exceptional and extraordinary items and tax Exceptional Items | (III - IV) | 1,785,359.79 | 226,918.39 |
| Ł | Profit before extraordinary items and tax (V - VI) | | | |
| = | Extraordinary Items | | | |
| F | Profit before tax (VII - VIII) | | 1,785,359.79 | 226,918.39 |
| 1 | Tax expense: | | | |
| | (1) Current tax | | 556,200.00 | 70,118.25 |
| | (2) Deferred tax | | | 8,331.57 |
| ŧ | Profit(Loss) from the perid from continuing operations | (VII-VIII) | 1,229,159.79 | 165,131.70 |
| F | Profit/(Loss) from discontinuing operations | | | |
| f | expense of discounting operations | | | |
| 2 | Profit/(Loss) from Discontinuing operations (XII - XIII) | | | |
| ŧ | The control of the period (XI + XIV) | | 1,785,359.79 | 226,918.39 |
| E | ing per equity share: (1) Basic (2) Diluted | | 30.73 | 4.13 |

Nates to Accounts & Significant Accounting Policies
The Notes Nos. 1 to 29 form an integral part of these Financial Statements

ATG!

RANCHI

FOR V.ROHATGI & CO. Chartered Accountants

A K.MISHRA PRINER) 0:76038 1:-000980C

 FOR AAKRITI INFRASTRUCTURE.& PROJECTS PVT.LTD.

DIRECTOR

Askriti Infrastructure

Ciractor

| | OTES TO | THE FINANC | IAL STATEMENT | AS AT 31ST | MARCH,2017 |
|--|-----------|--------------|-------------------------|--------------------|-----------------|
| | | No. of | ST MARCH,2018 Amount | No. of Shares | Amount |
| | | Shares | Amount | No. or onarco | |
| SHARE CAPITAL | | | | | |
| Authorised | | | | - 2 | |
| 50000 Equity Share of Rs.10/- each | | 50,000.00 | 500,000.00 | 50,000.00 | 500,000.00 |
| | | | | - | |
| | | | | | |
| Issued, Subscribed and Paid up | | 7000000000 | | 10.000.00 | 400 000 00 |
| #0000 Equity Shares @ Rs. 10/- each | | 40,000.00 | 400,000.00 | 40,000.00 | 400,000.00 |
| | 1 | | 400,000.00 | | 400,000.00 |
| | | | | | |
| | Nos. | AS AT 3 | IST MARCH,2018 | AS AT 31ST | MARCH,2017 |
| List of Shareholders holding more than 5% | NOS. | % of Holding | Amount | % of Holding | Amount |
| Chandan Singh | 24,000.00 | 60.00% | 240,000.00 | 60.00% | 240,000.00 |
| Chandan Singh | 16,000.00 | 40.00% | 160,000.00 | 40.00% | 160,000.00 |
| Shilpi Singh | 16,000.00 | 40.0076 | 100,000,00 | | 10000000 |
| | | 4 | AS AT | | AS AT |
| | | _ | 31ST MARCH,2017 | - | 31ST MARCH,2017 |
| | | | | | |
| RESERVES & SURPLUS | | | 1,555,199.63 | | 1,390,067.92 |
| Surplus in Statement of Profit & Loss At the begening of the year | | | 1,000,177.00 | | |
| Add:Profit for the year | | 70.0 | 1,229,159.79 | | 165,131.70 |
| Net Profit Aviailable for Appropriation | | - | 2,784,359.41 | | 1,555,199.63 |
| 74 | | - | | | |
| Advance Tax | | | | | |
| Balance carried to Balance Sheet | | - 1 | 2,784,359.41 | | 1,555,199.63 |
| | | | | | |
| | | | mar 000 00 | | 785,000.00 |
| Share Premium | | | 785,000.00 | | 785,000.00 |
| 20000 shares @ Rs.39.25/- | | 100 | 3,569,359.41 | | 2,340,199.63 |
| | | - | | | |
| LONG TERM BORROWINGS | | | | | |
| | | | | | |
| Secured Loans | | | | | |
| Term Loans | | | | | |
| From Banks Others | | 100 | | | |
| Unsecured Loans | | | | | |
| _ From Others | | | - | | - |
| | | - | | | |
| | | 2 | | | |
| Deferred Tax Liability (net) | | | | | |
| Deferred tax liability relating to | | | | | |
| Depreciation on tangible and intangible assets | | _ | • | | |
| | | | | | |
| Deferred tax liability relating to Provision for doubtful debts and advances | | | | | |
| Others | | | | | |
| | | | | | |
| Deferred Tax Liability (net) | | TOTAL | | TOTAL | |
| | | | | | |
| 5 Other Long-term Liablities | | TOTAL | - | TOTAL | |
| | | | | SECTION : | |
| Short-Term Borrowings | 100 | Note | | Note | |
| Secured Loans | | | | | |
| Working Capital Facilities from banks Unsesered Loans | | | | | |
| Short-term loan from Banks | | | * | • CARE MARKAGE COM | |
| | | TOTAL | | TOTAL | |
| | | | | | |
| Note: | | | | | |
| Working Capital facilities are secured by | | | | | |
| Trade Payables | | | | | |
| Acceptances | | | | | 0.005.010.0 |
| | | | 2,650,912.23 | | 2,825,912.2 |
| Sundry Creditors | | | | | |
| Total Outstanding dues to small enterprises | | | | | |

RANCHI

| Tanolibe Assets | | | |
|--|--|---|-----------------|
| Current maturities of long-term borrowings | Other current liabilities | | |
| | | | |
| JURSECURED CASE TO A PAIR STATE OF THE PROPERTY OF THE PROPERTY OF THE PAIR STATE OF | | | |
| Sunday Creditors for capital goods Investor Education and Protection Fund shall be credited by Unclaimed Sulvetors Biouscolon and Protection Fund shall be credited by Unclaimed Sulvetors Advances From Customers 20,583,853,80 21,797,490,85 20,702,250,00 772,250,00 | | | |
| Interest accurated but not due on borrowings investor fiburation and Protection Fund shall be credited by | | • | |
| Investment Development | | | - |
| Director states 20,583,653,36 21,797,490,85 27,250,00 77 | Investor Education and Protection Fund shall be gradited by | | |
| Advances from Customers 20,564,653.80 21,797,490.85 Directors salary syable 797,250.00 772,250.00 T22,250.00 722,250.00 772,250.00 T22,250.00 722,250.00 722,250.00 T22,250.00 722,250.00 722,250.00 T22,250.00 722,250.00 722,250.00 Proposed discident Promotion for F.B.T Provision for factor salary Provision for increase tax 556,200.00 70,118,25 Provision for salary salary 70,700,700,700 70,700,700 Provision for factor salary 70,700,700 70,700,700 Provision for factor salary 70,700,700 70,700,700 Provision for salary salary 70,700,700,700 70,700,700 | | | |
| Directions salary payable | | | |
| Directions salary payable | Advances from Customers , | 20,563,653.80 | 21,797,490.85 |
| Tr.2,50.00 Tr. | | | |
| Tr.255.00 Tr.2 | Directors salary payable | 597.570.00 | |
| 21,858,473.50 22,569,740.85 | _Others | | 772 250 00 |
| Short-term provisions | 7 | | |
| Proposed dividend Procession for director salary Procession for Income tax Provision for Income tax 556,200.00 70,118.25 Procession for serviced Tax Procession for Audit Fee 60,850.00 52,000.00 Procession for Serviced Tax Procession for Serviced Tax Procession for Selection for Audit Fee 60,850.00 52,000.00 Procession for Selection Selection Selection for Selection Selection Selection Selection for Selection Selection for Selection Se | The state of the s | | 22,303,720.03 |
| Proposed dividend Procession for director salary Procession for Income tax Provision for Income tax 556,200.00 70,118.25 Procession for serviced Tax Procession for Audit Fee 60,850.00 52,000.00 Procession for Serviced Tax Procession for Serviced Tax Procession for Selection for Audit Fee 60,850.00 52,000.00 Procession for Selection Selection Selection for Selection Selection Selection Selection for Selection Selection for Selection Se | Short-term provisions | | |
| Procision for Factor salary Procision for Factor tax Procision for Factor tax Procision for Service Tax Procision for Industry Procision for Service Tax Procision for salary Pro | The state of the s | | |
| Procision for firector salary Procision for income tax Procision for income tax Procision for service Tax Procision for solary Procisio | | | |
| Proxision for F.R.T Proxision for income tax Proxision for service Tax Proxision for Service Tax Proxision for salary Proxision for sal | | | |
| Provision for Service Tax Provision for Foreivite Tax Provision for Service Tax Provision for Service Tax Provision for Service Tax Provision for salary Provision for salary Provision for staff salary Compensated desences Others Selvice Service Tax Other Service Tax Selvice Service Tax Selvice Service Service Tax Selvice Service Servi | | | |
| Provision for Studies Section Tax Provision for salary Provision for salary Provision for salary Provision for staff salary Grantity Compensated absences Others | | | |
| Proxision for Service Tax Proxision for salary Proxision for salary Proxision for salary Proxision for salary Grantity Compressed absences Others 617,050,00 | | 556,200.00 | 70,118.25 |
| Provision for staffy alarty Gratuity Compensated absences Others 617,080,00 TOTAL 122,118.25 | Provision for Service Tax | 4 | 2,025000 0,0000 |
| Provision for staffy alarty Gratuity Compensated absences Others 617,080,00 TOTAL 122,118.25 | Provision for Audit Fee | 60.850.00 | 52,000,00 |
| Provision for staff salary Compensated absences | | *************************************** | 52,000.00 |
| Contact Compensated absences | | | |
| Compressed absences | | | |
| Fixed Assets Tancible Asse | | | |
| 17,050.00 107AL 122,118.25 | | | |
| Fixed Assets Tanolibe Assets Cost Balance at 1 April 2017AdditionDisposals/Transfers Balance as at 31 March,2018 Accumulated DepreciationDisposals/Transfers Balance as at 31 March,2018 Accumulated DepreciationDisposals/Transfers | Others | · | |
| Tanolibe Assets | | - 617,050.00 TOTAL | 122,118.25 |
| Tanolibe Assets | | | |
| Description | | | |
| Description | | | |
| Addition Disposals/Transfers Balance as at 31 March, 2018 Accumulated Depreciation Balance at 1 April 2017 Depreciation Charges for the year Disposals/Transfers Balance at 31 March, 2018 Carrying Value At 1 April 2017 At 31 March 2018 Capital Work-in-progress Investments in Subsidiary Companies Investment in Joint Venture Other Investment Equity Shares Investment in Joint Venture Other Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long-term loans & advances Unsecured, considered good Capital Opeposit Loans & advances to subsidiaries Cher non-current assets Investment on considered good Capital devances Security Deposit Loans & advances to subsidiaries Cher non-current assets Investment considered good Capital advances Since quickly Capital Capital advances Since quickly Capital Capi | | | |
| Addition Disposals/Transfers Balance as at 31 March, 2018 Accumulated Depreciation Balance at 1 April 2017 Depreciation Charges for the year Disposals/Transfers Balance at 31 March, 2018 Carrying Value At 1 April 2017 At 31 March 2018 Capital Work-in-progress Investments in Subsidiary Companies Investment in Joint Venture Other Investment Equity Shares Investment in Joint Venture Other Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long-term loans & advances Unsecured, considered good Capital Opeposit Loans & advances to subsidiaries Cher non-current assets Investment on considered good Capital devances Security Deposit Loans & advances to subsidiaries Cher non-current assets Investment considered good Capital advances Since quickly Capital Capital advances Since quickly Capital Capi | Balance at 1 April 2017 | 1 079 106 00 | 100 506 00 |
| Disposals/Transfers Balance as 14 31 March, 2018 Accumulated Depreciation Accumulated Depreciation Balance as 14 pril 2017 Depreciation Charges for the year Disposals/Transfers Balance as 14 31 March, 2018 At 17, 2017 At 31 March 2018 Carrying Value At 17, 2017 At 31 March 2018 Capital Work-in-progress Intangible Assets under Development Non-current Investment Equity Shares Investment in Joint Venture Other Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long-term loans & advances Unsecured, considered good Capital advances Security Deposit Lanas & advances to subsidiaries Chear non-current assets Sines explication money Balance as a substance of the subsidiaries Chear non-current assets Sines explication money Balance as a substance of the subsidiaries Chear non-current assets Sines explication money Balance as a substance of the subsidiaries Chear non-current assets Sines explication money Balance as a substance of the subsidiaries Chear non-current assets Sines explication money Balance as a substance of the subst | | 1,077,100.00 | |
| Balance as at 31 March,2018 Accumulated Depreciation Balance at 1 April 2017 Depreciation Charges for the year Disposalist Transfers Balance as at 31 March,2018 Carrying Value Carrying Value Capital Work-in-progress Intangible Assets under Development Non-current Investment Equity Shares Investment in Joint Venture Other Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long-term loans & advances Unsecured, considered good Capital Quoted Equity Charges Investment in Government Securitirs Charges Capital Government Securitirs TOTAL Long-term loans & advances Unsecured, considered good Capital advances Security Deposit Luans & advances to subsidiaries Charges Capital Government Securitirs Charges Capital advances Security Deposit Luans & advances to subsidiaries Charges Capital advances Capital advances Security Deposit Luans & advances to subsidiaries Charges Capital advances Capital advances Capital advances Capital advances Security Deposit Luans & advances to subsidiaries Charges Capital advances to subsidiaries Charges Capital advances Capital C | | | 969,600.00 |
| Accumulated Depreciation Balance at 14 ppt 2017 Depreciation Charges for the year Disposals/Transfers Balance as at 31 March, 2018 Carrying Value 411,395.07 At 31 March, 2018 Capital Work-in-progress Intangible Assets Intangible Assets under Development Non-current Investment Equity Shares Investments in Subsidiary Companies Investment in Joint Venture Other Investment Preference shares Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Covernment Securitirs TOTAL Long-term loans & advances Unsecured, considered good Capital advances Security Deposit Lanas & advances to subsidiaries Cher non-current considered good Prepaid Taxes Security Deposit Lanas & advances to subsidiaries Cher non-current considered good Prepaid Taxes Share application money Share Shares Share application money Share Shares Share application money Share Shares Share application money Share Application money Share Shares Share application money Share Shares Share application money S | | 1 079 104 00 | 1 070 104 00 |
| Balance at 1 April 2017 Depreciation Charges for the year Disposals/Transfers Disposal | | 1,079,100.00 | 1,0/9,106.00 |
| Depreciation Charges for the year Disposals/Transfers 173,266.41 Disposals/Transfers 173,266. | | 230 472 20 | V 101 |
| Disposals/Transfers Balance as at 31 March, 2018 Carrying Value At 1 April 2017 At 31 March 2018 Capital Work-in-progress Intangible Assets Intangible Assets under Development Mon-current Investment Equity Shares Investments in Subsidiary Companies Investments in Joint Venture Other Investment Preference shares Investment (FDR) Non-Trade Investment Equity Shares Investment in Joint Venture Other Investment (FDR) Non-Trade Investment Equity Shares Investment in Government Securitirs TOTAL Long -term Ioans & advances Unsecured, considered good Capital advances Security Deposit Leans & advances to subsidiaries Cher non-current assets Unsecured good Plagaid Taxes Share application money United Shares Unite | | | |
| Balance as at 31 March, 2018 Carrying Value At 1 April 2017 At 31 March 2018 Capital Work-in-progress Intangible Assets Interventment Equity Shares Investment in Joint Venture Other Investment Preference shares Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Leans & advances to subsidiaries Other non-current assets Unsecured considered good Papaid Taxes Other non-current assets Unsecured considered good Papaid Taxes Share application money United Total | | 1/1,/21.87 | 173,266.41 |
| Carrying Value At 1 April 2017 At 31 March 2018 Capital Work-in-progress Intangible Assets Intangible Assets under Development Non-current Investment Equity Shares Investments in Subsidiary Companies Investment in Joint Venture Other Investment Preference shares Investment if Joint Venture Other Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long-term loans & advances Linsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries Other non-current assets Investment Good Prepaid Taxes Stare application money MAT Credit | | 444.00 | |
| At 1 3t March 2017 At 31 March 2018 667,710.93 839,432.80 Capital Work-in-progress Intangible Assets Intangible Assets Intangible Assets Intangible Assets under Development Non-current Investment Equity Shares Investment in Joint Venture Other Investment Preference shares Investment in Joint Venture Other Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Laans & advances to subsidiaries Other non-current assets Unsecured considered good Papaid Taxes Share application money Unit Credit | | 411,395.07 | 239,673.20 |
| At 31 March 2018 Capital Work-in-progress Intagible Assets Intagible Assets under Development Non-current Investment Equity Shares Investment in Joint Venture Other Investment Unestment (FDR) Non-Trade Investment Equity Shares Investment in Joint Venture Other Investment Cherence shares Investment (FDR) Non-Trade Investment Cuoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long-term loans & advances Lineacured, considered good Capital advances Security Deposit Loans & advances to subsidiaries Cither non-current assets Investment Good Prapaid Taxes Share application money MAT Credit | | | |
| Capital Work-in-progress Intangible Assets Intangible Assets under Development Non-current Investment Equity Shares Investments in Subsidiary Companies Investment in Joint Venture Other Investment Preference shares Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs - TOTAL Long-term loans & advances Linsecured, considered good Capital advances Linsecured, considered good Papaid Taxes Other non-current assets Linsecured considered good Papaid Taxes Share application money BAT Credit | | | |
| Intangible Assets Intangible Assets under Development Non-current Investment Equity Shares Investments in Subsidiary Companies Investment in Joint Venture Other Investment Preference shares Investment in Joint Venture Other Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries Cother non-current assets Unsecured considered good Prepaid Taxes Share application money UNAT Credit | march 2010 | 667,710.93 | 839,432.80 |
| Intangible Assets Intangible Assets under Development Non-current Investment Equity Shares Investments in Subsidiary Companies Investment in Joint Venture Other Investment Preference shares Investment in Joint Venture Other Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries Cother non-current assets Unsecured considered good Prepaid Taxes Share application money UNAT Credit | | | |
| Intangible Assets under Development Non-current Investment Equity Shares Investment in Subsidiary Companies Investment in Joint Venture Other Investment Preference shares Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long -term loans & advances Linsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries Coher non-current assets Linsecured considered good Prapaid Taxes Share application money UNAT Credit | Capital Work-in-progress | 11,680.00 | 11,680.00 |
| Non-current Investment Equity Shares Investments in Subsidiary Companies Investment in Joint Venture Other Investment Preference shares Investment in Joint Venture Other Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs - TOTAL Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Laans & advances to subsidiaries - Cother non-current assets Unsecured considered good Papaid Taxes Share application money UNAT Credit | | | (9) |
| Equity Shares Investments in Subsidiary Companies Investment in Joint Venture Other Investment Preference shares Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries Other non-current assets Unsecured considered good Papaid Taxes Share application money Share application money MAT Credit | Intangible Assets under Development | | |
| Equity Shares Investments in Subsidiary Companies Investment in Joint Venture Other Investment Preference shares Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries Other non-current assets Unsecured considered good Papaid Taxes Share application money Share application money MAT Credit | | | |
| Equity Shares Investment in Joint Venture Other Investment Preference shares Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Lusens & advances to subsidiaries Other non-current assets Unsecured considered good Prepaid Taxes Share application money Share application money MAT Credit | Non-current Investment | | |
| Investment in Joint Venture Other Investment Preference shares Investment in Joint Venture Other Investment (FDR) Non-Trade Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs - TOTAL Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries Cher non-current assets Unsecured considered good Prapaid Taxes Share application money United Total Control of the Control of th | | | |
| Investment in Joint Venture Other Investment Preference shares Investment in Joint Venture Other Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long-term loans & advances Unsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries Coher non-current assets Unsecured considered good Prepaid Taxes Sure application money United Total Control of the | | | |
| Other Investment Preference shares Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Luans & advances to subsidiaries Other non-current assets Unsecured considered good Prepaid Taxes Share application money Share application money MAT Credit | | | |
| Preference shares Investment in Joint Venture Other Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long-term loans & advances Unsecured, considered good Capital advances Security Deposit Laans & advances to subsidiaries Other non-current assets Unsecured considered good Prapaid Taxes Share application money United Total Application mon | | | |
| Investment in Joint Venture Other Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long-term loans & advances Unsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries Coher non-current assets Unsecured considered good Prepaid Taxes Share application money United Total Capital Advances United Total Capital Advances Loans & Coher non-current assets Unsecured considered good Prepaid Taxes United Total Capital Advances United Total Capital Capita | | | |
| Other Investment (FDR) Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs Long-term loans & advances Linsecured, considered good Capital advances Security Deposit Linear & advances to subsidiaries | | | |
| Non-Trade Investment Quoted Equity Shares Preference shares Investment in Government Securitirs TOTAL Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries Other non-current assets Unsecured considered good Papaid Taxes Share application money Unsecured Considered good Papaid Taxes Share application money Unsecured Considered good | | | |
| Quoted Equity Shares Preference shares Investment in Government Securitirs Long -term loans & advances Linsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries | Other Investment (FDR) | | |
| Quoted Equity Shares Preference shares Investment in Government Securitirs Long -term loans & advances Linsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries | N. Carlotte and Ca | | |
| Equity Shares Preference shares Investment in Government Securities Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries | Non-Trade Investment | | |
| Equity Shares Preference shares Investment in Government Securities Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries | | | |
| Preference shares Investment in Government Securitirs TOTAL Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries Coher non-current assets Unsecured considered good Papaid Taxes Share application money Unit Credit TOTAL | | | |
| Long -term loans & advances Unsecured,considered good Capital advances Security Deposit Loans & advances to subsidiaries Cother non-current assets Unsecured considered good Prapaid Taxes Share application money MAT Credit | | | |
| Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Leans & advances to subsidiaries | | | |
| Long -term loans & advances Unsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries Cither non-current assets Unsecured considered good Papaid Taxes Share application money United Taxes | | - Lack | |
| Unsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries Coher non-current assets Unsecured considered good Papaid Taxes Share application money MAT Credit | 9 | - TOTAL | - |
| Unsecured, considered good Capital advances Security Deposit Loans & advances to subsidiaries Coher non-current assets Unsecured considered good Papaid Taxes Share application money MAT Credit | | | |
| Capital advances Security Deposit Laans & advances to subsidiaries Criter non-current assets Unsecured considered good Papaid Taxes Sare application money UNAT Credit | Long -term loans & advances | | |
| Security Deposit Laans & advances to subsidiaries Coher non-current assets Unsecured considered good Papaid Taxes Share application money MAT Credit | | | |
| Coher non-current assets Unsecured considered good Pepaid Taxes Share application money MAT Credit | | | |
| Other non-current assets Unsecured considered good Papaid Taxes Stare application money Unit Credit | Security Deposit | | - |
| Other non-current assets Unsecured considered good Papaid Taxes Stare application money Unit Credit | | | |
| Unsecured considered good Prepaid Taxes Share application money | | | * |
| Unsecured considered good Prepaid Taxes Share application money | | | |
| Unsecured considered good Prepaid Taxes Share application money | Characa aurent conta | | |
| Sare application money MAT Credit | | | |
| Share application money MAT Credit | Secured considered good | | |
| MAT Credit - | | | |
| | | | - 2 |
| - TOTAL | WAT Credit | | |
| - TOTAL | | | |
| - TOTAL | | | |
| | | - TOTAL | |
| | | | |

RANCHI SU

| 14 | Inventories | | | | |
|-----|--|--|-----------------|-------|---------------|
| | Raw Material | | | | |
| | Packing Material | | | | |
| | Work-in-progress | | 9,588,293.58 | | 14,139,183.01 |
| | Finished goods | | · · | | |
| | Stock-in-trade(In respect of goods aquired for trading) | | | | |
| | otoon-in-induction respect of geodes addition for industry | \$60000 | 9,588,293.58 | TOTAL | 14,139,183.01 |
| | | and the same | 7,000,200,00 | TOTAL | 14/10//100102 |
| 15 | Trade Receivables | | | | |
| 20 | Unsecured ,considered good | | 2,102,960.57 | | 1,535,670.28 |
| | | | 2,102,900.57 | | 1,555,670.26 |
| | Outstanding for more than six months Others | | | | - |
| | Less:Sale of Receivables(discounted with resourse) | | | | |
| | Less:Sale of Receivables(discounted with resourse) | _ | 2,102,960.57 | | 1,535,670.28 |
| | Harry and assertanced deviated | | 2,102,960.57 | | 1,555,670.28 |
| | Unsecured ,considered doubtful | | | | |
| | Outstanding for more than six months | | - | | |
| | Others | - | | | - |
| | | | | | |
| | Less:Provision for doubtful debts | | | | |
| | | DESCRIPTION OF THE PERSON OF T | 2,102,960.57 | TOTAL | 1,535,670.28 |
| | | | | | |
| 16 | Cash and Bank Balances | | | | |
| 100 | Cash & Cash equivalents | | | | |
| | Balance with banks | | | | |
| | _Current account | | 645,166.72 | | 214,063.14 |
| | Deposit(Less than three months) | | 8,708,900.00 | | 1,117,505.00 |
| | Cash in hand | | 213,640.34 | | 467,966.01 |
| 18 | Other Bank Balance | | and the same of | | |
| m | Balance with banks | | | | |
| | _Margin Money account | | | | |
| | _Unpaid Dividend | | | | |
| | | 10000 | 9,567,707.06 | TOTAL | 1,799,534.15 |
| | | 200 | 7,007,707.00 | | |
| 10 | Short-term loans and advances | | | | |
| - | Advance for Generator | | | | 100 |
| | Advance for land | | 5,840,000.00 | | 8,440,000.00 |
| | Other Advances | | 686,000.00 | | 1,026,000.00 |
| | | | 080,000.00 | | 426,050.00 |
| | Advance for Stamp Charges | | - | | 6,100.00 |
| | Salary Advance | | | | 6,100.00 |
| | Other Advances | | | | |
| | LC Margin Money | _ | 4 4 | | 0.000 450 00 |
| | | | 6,526,000.00 | TOTAL | 9,898,150.00 |
| | | | | | |
| 18 | Other Current assets | | | | |
| | Advances recoverable in cash or kind for value to be received | | | | |
| | (unsecured) | | | | |
| | considered good | | 16,499.74 | | 16,499.74 |
| | considered doubtful | | - | | |
| | | 1 | 16,499,74 | | 16,499.74 |
| | Less:Provision for doubtful advances | | | | 7 |
| | and the second s | | 16,499,74 | | 16,499.74 |
| | Advance tax(net of provision) | | 550,000.00 | | - |
| | Balance with excise authorities | | 555,530.00 | | |
| | Gst input | | 40,159.00 | | |
| | T.D.S. | | 21.453.00 | | 9,489.00 |
| | 1.0.0 | | 21/233.00 | | 7,407.00 |
| | | | | | |
| | | 200 | 628,111,74 | TOTAL | 25,988,74 |
| | | The state of the s | U40,111./4 | - Int | |



| | NOTES TO THE | E FINANCIAL STATEMENT | |
|---|--|-----------------------|----------------------------------|
| | | AS AT | AS AT |
| | | 31ST MARCH,2018 | 31ST MARCH,2017 |
| | Revenue from operations | | |
| | Sale of Products | 44 400 007 00 | 20.212.457.45 |
| | Sale of services (Work Value) Other operating revenues | 11,120,007.26 | 20,212,657.65 |
| | Less: | 11,120,007.26 | 20,212,657.65 |
| | Sales Tax | 2-2 | |
| | Excise duty | 11,120,007.26 | 20,212,657.65 |
| | | 11,120,007,20 | 20,212,037.03 |
| i | Other Income | | |
| | Dividend received on non-trade investments Exchange gain(net) | | |
| | Commission Interest on FD | 213,927.00 | 418,130.00 |
| | Misc.Income | 105,000.00 | 283,275.00 10,200.00 |
| | A | 318,927.00 | 711,605.00 |
| | <u>Cost of material consumed</u> Consumption of Raw material | 1,754,029.00 | 8,618,246.00 |
| | Consumption of Packing material | 211021000 | 0,010,240.00 |
| | Consumables | 1,754,029.00 | 8,618,246.00 |
| | | | 9/010/21010 |
| | Purchase Stock-in-trade Purchases Stock-in-trade | | |
| | | | |
| | | | |
| | | | |
| | Changes in inventories of finished goods, | | |
| | work-in-progress and stock-in-trade (Increase)/Decrease in Stocks | | |
| | At year end | | |
| | Stock of finished goods Stock-in-trade | | |
| | Work-in-Progress | 9,588,293.58 | 14,139,183.01 |
| | At the beginning of the year | 9,588,293.58 | 14,139,183.01 |
| | Stock of finished goods | | |
| | Stock-in-trade Work-in-Progress | 14,139,183.01 | 16,352,799.00 |
| | | 14,139,183.01 | 16,352,799.00 |
| | | 4,550,889.43 | 2,213,615.99 |
| | | | |
| | Employee benefit expenses | | |
| | Salaries & Wages | 1,308,000.00 | 4,764,075.00 |
| | Contribution to Provident and other funds Staff Welfare Expenses | | 25,745.00 |
| | Leave Encashment | | 17,299.00 |
| | | 1,308,000.00 | 4,807,119.00 |
| | Interest expenses on | | |
| | _Long-term borrowings | | |
| | Others | | |
| | | - TOTAL | |
| | Depreciation and amortisation expenses | 58 | |
| | Depreciation on tangible assets | 171,721.87 | 173,266.41 |
| | Amortisation on Intangible assets | 171,721.87 | 173,266.41 |
| | | | |
| | Other Expenses for Execution Excavation Expense | | 1,000.00 |
| | Ste Expenses | | 146,274.00 |
| | Architect's Fees | 15,000.00 | 146,274,00 55,000.00 RANCH |
| | | | (RANCH |
| | | | 1131 0 |
| | | | 1101 |

| | 15,000.00 TOTAL | 764,966.00 |
|-------------------------------|--------------------|--------------|
| OTHER EXPENSES | | |
| Audit Fee | 41,300.00 | 40,250.00 |
| Directors Salary | 1,133,051.00 | 1,479,030,86 |
| Office Expenses | | 89,543.00 |
| Registry & Stamp Charges | 111,218.00 | 265,288.00 |
| Service Tax Paid | | 167,447.00 |
| Local Taxes | | 38,519.00 |
| Filing Fees | • | 8,000.00 |
| Interest on Income Tax | 12,194.75 | 21,211.00 |
| Hire Charges | 21,000.00 | 4,000.00 |
| Brokerage | 65,072.42 | 294,000.00 |
| Advertisement | 3,000.00 | 172,000,00 |
| Security Expense | 29,677.00 | 212,369.00 |
| Printing & Stationery | | 2,650.00 |
| Legal Expenses | 2 | 86,314.00 |
| Repairs & Maintenance | 27.000.00 | 70,765.00 |
| Rent | 15.000.00 | 50,000.00 |
| Staff Salary | 295.163.00 | 742,540.00 |
| Bank Charges | 1,153.00 | 2,247.00 |
| Telephone, Internet & Postage | 400.00 | 34,770.00 |
| Travelling & Conveyance | 20,277.00 | 125,590.00 |
| Lodging & Boarding | | 17,000.00 |
| Builder Registeration Charges | | 75,345.00 |
| Diesel Expense | | 35,890.00 |
| Freight Outward | | 13,950.00 |
| Electricity Expenses | 21,148.00 | 48,097.00 |
| Miscelleneous Expense | 29,500.00 | 23,315.00 |
| DONATION | 27,100.00 | 25,515.00 |
| GST LATE FEES | 680.00 | |
| | 1,853,934.17 TOTAL | 4,120,130.86 |



1 Retard

DAF

@ Donation.

451 cate fees - 680 toon town Nongre - 1550000 3. 200000.

o nee

FIXED ASSETS

| Block of Assets / Asset | Rate | | Gross Block | Block | | | | Depreciation | | | Net Block | ock |
|-------------------------|--------|--------------|-------------|-----------|--------------|-------------|--------------|--------------|---------------------------------|-------------|-------------|-------------|
| dnoio | | 01/04/2017 | Additions | Sale/Adj. | 31/03/2018 | 01/04/2017 | For the Year | Sale/Adj. | Residual Value Adjustment | 31/03/2018 | 31/03/2018 | 31/03/2017 |
| | | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees |
| FURNITURE AND FITTINGS | | | | | | | | | | | | |
| FURNITURE & FIXTURES | 25.89% | 31,600.00 | 00.0 | 00.00 | 31,600.00 | 7,531.22 | 6,231.41 | 00.00 | 0.00 | 13,762,63 | 17,837.37 | 24,068.78 |
| | 63.16% | 10,004.00 | 00.00 | 00.00 | 10,004.00 | 9,880.00 | 00.00 | 0.00 | 0.00 | 9,880.00 | 124.00 | 124.00 |
| Total (Asset Group) | | 41,604.00 | 00.0 | 00.00 | 41,604.00 | 17,411.22 | 6,231.41 | 0.00 | 00.00 | 23,642.63 | 17,961.37 | 24,192.78 |
| MOTOR VEHICLES | | | | | | | | | | | | |
| MOTORCYCLE | 25.89% | 41,618.00 | 00.0 | 00.00 | 41,618.00 | 17,036.58 | 6,364.13 | 0.00 | 0.00 | 23,400.71 | 18,217.29 | 24,581.42 |
| OFFICE EQUIPMENT | | | | | | | | | | | | |
| OFFICE EQUIPMENT | 45.07% | 64,000.00 | 00.00 | 00.00 | 64,000.00 | 7,823.66 | 25,318.68 | 0.00 | 0.00 | 33,142.34 | 30,857.66 | 56,176.34 |
| PLANT AND MACHINERY | | | | | | | | | | | 4 | |
| GENERATOR | 18.10% | 8,65,000.00 | 0.00 | 00.00 | 8,65,000.00 | 1,46,067.00 | 1,30,126.88 | 00.00 | 0.00 | 2,76,193.88 | 5,88,806.12 | 7,18,933.00 |
| GENERATOR | 31.23% | 34,606.00 | 00.00 | 00.00 | 34,606.00 | 30,661.16 | 1,231.97 | 0.00 | 0.00 | 31,893.13 | 2,712.87 | 3,944.84 |
| PLANT & MACHINERY | 18.10% | 9,000.00 | 00.00 | 00.00 | 9,000.00 | 49.09 | 1,620.11 | 0.00 | 0.00 | 1,669.20 | 7,330.80 | 8,950.91 |
| | 31.23% | 23,278.00 | 00.00 | 00.00 | 23,278.00 | 20,624.49 | 828.69 | 0.00 | 0.00 | 21,453.18 | 1,824.82 | 2,653.51 |
| Total (Asset Group) | | 32,278.00 | 00.00 | 00.00 | 32,278.00 | 20,673.58 | 2,448.80 | 0.00 | 00.00 | 23,122.38 | 9,155.62 | 11,604.42 |
| Total (Block) | | 9,31,884.00 | 00.00 | 00.00 | 9,31,884.00 | 1,97,401.74 | 1,33,807.65 | 0.00 | 0.00 | 3,31,209.39 | 6,00,674.61 | 7,34,482.26 |
| Grand Total | | 10,79,106.00 | 0.00 | 0.00 | 10,79,106.00 | 2,39,673.20 | 1,71,721.87 | 0.00 | 0.00 | 4,11,395.07 | 6,67,710.93 | 8,39,432.80 |

CALCULATION SHEET FOR DEPRECIATION ON FIXED ASSETS

| FURNITURE AND FITTINGS FURNITURE AND FITTINGS FURNITURE AND FITTINGS FURNITURE AND FITTINGS See Description (Ved. 10) (Vod. | ### SAND FITTINGS ### REALD FITTINGS ### REA | ife / Useful of Life Depreciat | of high Useful of Life Depreciat ion | | | | of Deduction |
|--|--|-----------------------------------|--------------------------------------|--|--|---------------------|---|
| E& FIXTURES (Useful Life (Years): 10; Rate (SLM): 9.5%; Rate (WDV): 25.89%) E& 30/04/2007 | E& FIXTURES (Useful Life (Years): 10; Rate (SLM): 9.5%; Rate (WDV): 25.89%) E& 30/04/2016 10,004.00 9,880.00 124.00 124.00 124.00 | · · | | SPICE STREET | 日本の大学の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の | STATE OF THE PERSON | で 一年 の 日本 |
| E. 8. 01/04/2007 10,004.00 9,880.00 124. | E. 8. 01/04/2007 10,004.00 9,880.00 124.00 1 | | | | | | |
| E& 01/04/2007 10,004.00 9,880.00 124,00 122.00 3 WDV 63.16% 365 Days (01/04/17 - 31/03/18) 0.00 0.00 | E& 01/04/2007 10,004.00 9,880.00 124.00 124.00 124.00 E& 30/04/2016 31,600.00 7,531.22 24,068.78 1,580.00 HIGLES | | | | | | |
| E. 8. 30/04/2016 31,600.00 7,531.22 24,068.78 1,580.00 10 WDV 25.89% 365 Days (01/04/17 - 31/03/18) 6,231.41 6,331.41 6, | ## 30/04/2016 31,600.00 7,531.22 24,068.78 1,580.00 | | 63.16% | 3651 | Days (01/04/17 - 31/03/18) | 0.00 | 1 |
| HOLLS | HIGLES 116 (Jeseful Life (Years): 10; Rate (SLM): 9.5%; Rate (WDV): 25.89%) 117,036.58 | | 25.89% | 3651 | Days (01/04/17 - 31/03/18) | 6,231.41 | |
| THICLES YCLE (Useful Life (Years): 10; Rate (SLM): 9.5%; Rate (WDV): 25.89%) YCLE (Useful Life (Years): 10; Rate (SLM): 9.5%; Rate (WDV): 25.89%) QUIPMENT (Useful Life (Years): 5; Rate (SLM): 19%; Rate (WDV): 45.07%) 23/12/2016 64,000.00 7,823.66 56,176.34 3,200.00 5 WDV 45.07% 1365 Days (01/04/17 - 31/03/18) // | THICLES YCLE (Useful Life (Years): 10; Rate (SLM): 9.5%; Rate (WDV): 25.89%) YCLE (Useful Life (Years): 10; Rate (SLM): 9.5%; Rate (WDV): 25.89%) QUIPMENT (Useful Life (Years): 5; Rate (SLM): 19%; Rate (WDV): 45.07%) QUIPMENT (Useful Life (Years): 6, Rate (SLM): 7,823.66 56,176.34 3,200.00 | | | | Contraction of the contraction o | 6,231.41 | 0.00 |
| YCLE (Useful Life (Years): 10; Rate (SLM): 9.5%; Rate (WDV): 25.89%) 10,06/2015 41,618.00 17,036.58 24,581.42 2,081.00 10 WDV 25.89% 3,200.00 1365 Days (01/04/17 - 31/03/18) 3,003/18) 3,003/18) 3,003/18) 3,003/18) 3,003/18) 3,003/18) 3,003/18) 3,003/18] | YCLE (Useful Life (Years): 10; Rate (SLM): 9.5%; Rate (WDV): 25.89%) 19/06/2015 41,618.00 17,036.58 24,581.42 2,081.00 19/06/2015 41,618.00 17,036.58 24,581.42 2,081.00 QUIPMENT (Useful Life (Years): 5; Rate (SLM): 19%; Rate (WDV): 45.07%) 23/12/2016 64,000.00 7,823.66 56,176.34 3,200.00 | 日本なるがある | 金をおける | · · · · · · · · · · · · · · · · · · · | というとうなどととうとなったという | ののことを対すると | STATE STATE OF |
| 19/06/2015 41,618.00 17,036.58 24,581.42 2,081.00 10 WDV 25.89% 365 Days (01/04/17 - 31/03/18) GUIPMENT (Useful Life (Years): 5; Rate (SLM): 19%; Rate (WDV): 45.07%) 123/12/2016 64,000.00 7,823.66 56,176.34 3,200.00 5 WDV 45.07% 1565 Days (01/04/17 - 31/03/18) WDACHINERY | 19/06/2015 | | | | | | |
| 2,081.00 | 2,081.00] 3,200.00 | | | | | | |
| 3,200.00] 5 WDV 45.07% 365 Days (01/04/17 - 31/03/18) | 3,200.00 | 10 WDV | 25.89% | 365 | Days (01/04/17 - 31/03/18) | 6,364.13 | |
| 3,200.00 5 WDV 45.07% 365 Days (01/04/17 - 31/03/18) | 3,200.00 | | | STATE AND PARTY OF THE PARTY OF | | SAN PARKET | A SERVICE OF |
| :3/12/2016 64,000.00 7,823.66 56,176,34 3,200.00 5 WDV 45.07% 1365 Days (01/04/17 - 31/03/18) // | 3/12/2016 64,000.00 7,823,66 56,176.34 3,200.00 5 | | | | | JANA J | 11:00 |
| 3/12/2016 64,000.00 7,823.66 56,176.34 3,200.00 5 WDV 45.07% 365 Days (01/04/17 - 31/03/18) | 3/12/2016 64,000.00 7,823.66 56,176.34 3,200.00 5 | | | | | () | 100 |
| PLANT AND MACHINERY | SI ANT AND MACHINEDY | | 45.07% | 365 | Days (01/04/17 - 31/03/18) | 725,318.68 | 1001 |
| | CAN AND MACHINEN | | | | | | |

| Annual Property lies | WASHINGTON OF | The same of the last of the | THE PARTY OFFI | AND MANERAL AREA | The Party of the P | | | | | | Dest in constant |
|--|-------------------|--|-------------------------|-----------------------|--|-------------------|-----|--------|--------------------------------|-------------|---|
| Contract of the land of the la | - | THE PROPERTY OF THE PARTY OF TH | TANK MINISTRAL | 100.00 | | | | | | | *************************************** |
| GENERATOR FOR | 12/04/2016 | 5,50,000.00 | | 96,549.86 4,53,450.14 | 27,500.00 | 15 | WDV | 18.10% | 365 Days (01/04/17 - 31/03/18) | 82,074.48 | |
| RANCHI GENERATOR FOR | 10/05/2016 | 3 15 000 00 | | 49 517 14 2 65 482 RG | 15 750 00 | 7. | VOW | 18 10% | 365 Davs (01/04/17 - 31/03/18) | 48 052 40 | , |
| DHANBAD | 0.02000 | | | 2,00,102,00,1 | | | | 2 | / | | |
| | | 8,65,000.00 | 8,65,000.00 1,46,067.00 | | | The second second | | | | 1,30,126.88 | 0.00 |
| PLANT & MACHINERY (Useful Life (Years): 15; Rate (SLM): 6.33%; Rate (WDV): 18.1%) | Y (Useful Life (Y | rears): 15; Rate (S | SLM): 6.33%; F | Rate (WDV): 18 | 3.1%) | | | | | | |
| Opening | | | | | | | | | | | |
| PUMP | 01/04/2007 | 23,278.00 | 20,624.49 | | 408.00 | 8 | WDV | 31.23% | 365 Days (01/04/17 - 31/03/18) | 828.69 | 1 |
| FRIDGE | 21/03/2017 | 9.000.00 | 49.09 | 8,950.91 | 450.00 | 15 | WDV | 18.10% | 365 Days (01/04/17 - 31/03/18) | 1,620.11 | 1 |
| | | 32,278.00 | 20,673.58 | | | | | | 1 | 2,448.80 | 0.00 |
| | | 9,31,884.00 | 1,97,401.74 | | | | | | | 1,33,807.65 | 0.00 |
| Grand Total | | 10,79,106.00 | 2,39,673.20 | | | | | | | 1,71,721.87 | 0.00 |
| | | | ı | | | | | | | | |



FIXED ASSETS

| Block of Assets / Asset Group | Rate | | Gross Block | Block | | | | Depreciation | | | Net Block | llock |
|----------------------------------|---------------|--------------|-------------|-----------|--------------|-------------|--------------|--------------|---------------------------------|-------------|-------------|--------------|
| | | 01/04/2017 | Additions | Sale/Adj. | 31/03/2018 | 01/04/2017 | For the Year | Sale/Adj. | Residual Value Adiustment | 31/03/2018 | 31/03/2018 | 31/03/2017 |
| | | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rinees | Ringae | Rinose | Binoon |
| FURNITURE AND FITTINGS | 100 | | | | | | 200 | 2004 | cooder | coodny | rupees | vapees |
| FURNITURE & FIXTURES | 25.89% 63.16% | 31,600.00 | 0.00 | 0.00 | 31,600.00 | 7,531.22 | 6,231.41 | 0.00 | 0.00 | 13,762.63 | 17,837.37 | 24,068.78 |
| Total (Asset Group) | | 41.604.00 | 000 | 000 | 41 604 00 | 47 444 22 | 6 9 | 000 | | ľ | 124.00 | 124.00 |
| NOTOR VEHICLES | | | | 2000 | 20,500,15 | 77.11.47 | 14.102,0 | 0.00 | 0.00 | 23,642.63 | 17,961.37 | 24,192.78 |
| MOTORCYCLE | 25.89% | 41,618.00 | 00.00 | 0.00 | 4161800 | 17 036 58 | 6 364 13 | 000 | 000 | 22 400 74 | 40 247 20 | |
| OFFICE EQUIPMENT | | - | | | | | | 000 | | | 10,411.29 | 74,001.47 |
| DFFICE EQUIPMENT | 45.07% | 64,000.00 | 0.00 | 00.00 | 64 000 00 | 7 823 66 | 25 318 GR | 000 | 000 | 22 440 24 | 20 057 00 | 20470 |
| PLANT AND MACHINERY | | | | | | 2000 | | 000 | | | 90.700,00 | 50,176.34 |
| GENERATOR | 18.10% | 8,65,000.00 | 0.00 | 0.00 | 8,65,000.00 | 1.46.067.00 | 1.30.126.88 | 000 | 000 | 2 76 103 88 | 5 88 80E 12 | 7 40 032 00 |
| GENERATOR | 31.23% | 34,606.00 | 00.00 | 0.00 | 34.606.00 | 30 661 16 | 1 231 97 | 000 | | 34 803 43 | 2,00,000.12 | 0,000,000,00 |
| PLANT & MACHINERY | 18.10% | 9,000.00 | 0.00 | 0.00 | 9,000.00 | 49.09 | - | 000 | 00.0 | 1,689.13 | 7 330 00 | 0,944.84 |
| | 31.23% | 23,278.00 | 0.00 | 0.00 | 23,278.00 | 20.624.49 | | 000 | | 21 453 18 | 1 824 82 | 0,930.91 |
| Fotal (Asset Group) | | . 32,278.00 | 00.00 | 0.00 | 32,278.00 | 20,673.58 | 2,448.80 | 0.00 | | 23 122 38 | 9 155 62 | 11 604 42 |
| Fotal (Block) | | 9,31,884.00 | 0.00 | 00.0 | 9,31,884.00 | 1,97,401.74 | 1,3 | 00.00 | 0.00 | 3.31.209.39 | 6 00 674 61 | 7 34 482 26 |
| Grand Total | | 10,79,106.00 | 0.00 | 00 0 | 10 70 108 00 | 2 30 673 20 | | 000 | | 1 | 10.410,000 | 1,04,404.40 |

CALCULATION SHEET FOR DEPRECIATION ON FIXED ASSETS

| Depreciation Depreciation of Deduction | NAME OF TAXABLE PARTY. | | | • | 000 | 00.0 | | | THE REAL PROPERTY AND ADDRESS OF THE PERSONS ASSESSED. | | 14 | - |
|--|--|---|--------------------------------|--------------------------------|-----------|---|--|------------------------------|--|--|--|--|
| Depreciation | SERVICE CONTRACTOR | | 0:00 | 6,231.41 | 6 231 41 | 0,000 | | 6 264 42 | 0,304.13 | | - A - C - C - C - C - C - C - C - C - C | 00.0(0.57) |
| Depreciation Calculation | THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO I | | 365 Days (01/04/17 - 31/03/18) | 365 Days (01/04/17 - 31/03/18) | | 日本の日本の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の | | 365 Dave (01/04/17 31/03/18) | 200 Days (01104/11 - 31/03/10) | | 365 Dave (01/04/17 - 31/03/18) | 200 Days (21104/11 - 31105/10) |
| Deduction | N. Britanis and St. Co. | | | | | Metrolic Suppose | | | TOTAL PROPERTY. | | | Section of |
| Rate (%) | TO SERVICE A SE | | 63.16% | 25.89% | | SCHOOL STATES | | 25 89% | 20.00 /u | | 45.07% | |
| Method of Depreciat | Statement of the last | | WDV | WDV | | STATE OF STREET | | 101 WDV 25.89% | | | WDV 45 07% | GENERAL STATE |
| Remaining Life / Useful Life | The Party of the P | | 9 | 10 | | 公司的 | | 101 | ALC: NAME OF PERSONS | | 5 | |
| Residual Value | Charles of the Control | (%68.5) | 124.00 | 1,580.00 | | The second | | 2.081.00 | | | 3,200,001 | |
| WDV / Carrying Amount | PASSING ALIXEDA | Rate (WDV): 2 | 124.00 | 24,068.78 | | のないという |): 25.89%) | 17,036.58 24,581.42 | | VDV): 45.07% | 56,176.34 | . 40 40/1 |
| 31/03/2017 | THE REPORT OF THE PARTY OF THE | (SLM): 9.5%; Rate (WDV): 25.89%) | 9,880.00 | 7,531.22 | 17,411.22 | | %; Rate (WDV | 17,036.58 | PRINCIPALITY OF THE PARTY OF T | : 19%; Rate (V | 7,823.66 | · Pate (M/D) |
| Cost | Mark Mark Ships | (ears): 10; Rate | 10,004.00 | 31,600.00 | 41,604.00 | | Rate (SLM): 9.5 | 41,618.00 | THE PERSON NAMED IN | i): 5; Rate (SLM) | 64,000.00 | ate (SI M)- 6 330 |
| to Use | NGS | ES (Useful Life () | 01/04/2007 | 30/04/2016 | | | Life (Years): 10; | 19/06/2015 | THE WAY | Iseful Life (Years | 23/12/2016 | fe (Vears): 15: B: |
| rainculais | FURNITURE AND FITTINGS | FURNITURE & FIXTURES (Useful Life (Years): 10; Rate | FURNITURE & FIXTURES | FURNITURE & FIXTURES | | MOTOR VEHICLES | MOTORCYCLE (Useful Life (Years): 10; Rate (SLM): 9.5%; Rate (WDV): 25.89%) Opening | BIKE | OFFICE EQUIPMENT | OFFICE EQUIPMENT (Useful Life (Years): 5; Rate (SLM): 19%; Rate (WDV): 45.07%) | The state of the s | PLANT AND MACHINERY GENERATOR (Useful Life (Years): 45: Pate (SI M): 6.33%; Date (MIN): 49.49/3 |

Significant Accounting Policies and notes on accounts:

Company Overview:

Aakriti Infrastructures And Projects Private Limited was incorporated on 19.01.2006. The company is into the business of Civil Construction and developer.

1. Significant Accounting Policies

1.1. Basis of preparation of financial statement

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2006, the provisions of the Companies Act, 2013 (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

1.2. Use of Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the end of financial statements and reported amount of incomes and expenses during the period. An example of such estimates includes income taxes.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

The Management periodically assesses using, external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognized wherever the carrying value of assets exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of the future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the assets in prior years.

1.3. Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue of the Company comprises of income from contract works, compensation and interest on deposits.

- a) Revenue from construction contracts are recognized in accordance with Accounting Standard 7 (Revised) issued by the Institute of Chartered Accountants of India as far as applicable and practicable. Revenue from other contracts is recognized as and when accrued.
- b) Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue from operations (gross) is net of sales tax/ value added tax and adjustments on account of cancellation/ returns.
- c) Recognition of revenue from contractual projects
 - (i) If the outcome of contractual contract can be reliably measured, revenue associated with the construction contract is recognized by reference to the stage of completion of the contract activity at year end (the percentage of completion method). The stage of completion on a project is measured on the basis of proportion of the contract work/ based upon the contracts/ agreements entered into by the Company with its customers.
 - (ii) Recognition of revenue from real estate projects Revenue from real estate projects is recognised when it is reasonably certain that the ultimate collection will be made and that there is buyers' commitment to make the complete payment. The following specific recognition criteria must also be met before revenue is recognized a. Recognition of revenue from property development For projects commenced and period where revenue is recognized before April 01, 2012
 - (iii) Recognition of revenue from construction activity Revenue from real estate under development/ sale of developed property is recognised upon transfer of all significant risks and rewards of ownership of such real estate/ property, as per the terms of the contracts entered into with buyers, which generally coincides with the firming of the sales contracts/ agreements, except for contracts where the Company still has obligations to perform substantial acts even after the transfer of all significant risks and rewards. In such cases, the revenue is recognised on percentage of completion method, when the stage of completion of each project reaches a reasonable level of progress. Revenue is recognised in proportion that the contract costs incurred for work performed up to the reporting date bear to the estimated total contract costs. Land costs are not included for the purpose of computing the percentage of completion.

1.4. Provisions and contingent liabilities

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources, where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.5. Fixed Assets

Fixed assets are stated at cost of acquisition or construction less accumulated depreciation. Cost include purchase price, taxes and duties, labour cost and directly attributable costs for self

constructed assets and other direct costs incurred up to the date assets is ready for its intended use.

1.6. Depreciation and amortization

The Company has revised the accounting policy for depreciation of assets in alignment with Schedule II of the Companies Act 2013, which became applicable from 1st April 2014. Depreciation is provided on written down value method (WDV), considering residual value of 5 % of Cost of the assets, over the useful lives of the assets, as specified in Schedule II of the Companies Act 2013. Assets costing upto Rs. 5000/- are fully depreciated in the year in which they are put to use.

1.7. Inventories

Direct expenditure relating to construction activity is inventorised. Direct and other expenditure is determined based on specific identification to the construction activity. Cost incurred/items purchased specifically for projects are taken as consumed as and when incurred/ received. Building materials purchased, not identified with any specific project are valued at lower of cost and net realisable value. Cost is determined based on a weighted average basis. Direct expenditure relating to construction activity is inventorised. Other expenditure (including borrowing costs) during construction period is inventorised to the extent the expenditure is directly attributable cost of bringing the asset to its working condition for its intended use. Other expenditure (including borrowing costs) incurred during the construction period which is not directly attributable for bringing the asset to its working condition for its intended use is charged to the statement of profit and loss. Direct and other expenditure is determined based on specific identification to the construction and real estate activity. Cost incurred/ items purchased specifically for projects are taken as consumed as and when incurred/ received.

- i. Work-in-progress Contractual: Cost of work yet to be certified/ billed, as it pertains to contract costs that relate to future activity on the contract, are recognised as contract work-inprogress provided it is probable that they will be recovered. Contractual work-in-progress is valued at lower of cost and net realisable value.
- ii. Work-in-progress Real estate projects (including land inventory): Represents cost incurred in respect of unsold area of the real estate development projects or cost incurred on projects where the revenue is yet to be recognised. Real estate work-in-progress is valued at lower of cost and net realisable value.
- iii. Finished goods Flats: Valued at lower of cost and net realisable value

Contractual work-in-progress is valued at estimated cost.

1.8. Retirement benefit to employees.

The provision for liability towards gratuity and leave encashment is based on accrual basis at the year-end.

1.9. Income Taxes

Income tax accrued in the same period that the related revenue and expenses arise. A provision is made for income tax annually, based on the tax liability computed after considering tax allowances and exemptions. A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the



reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources, where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

The difference that result between the profit considered for income taxes and the profit as per the financial statements are identified, and thereafter a deferred tax assets or deferred tax liability is recorded for timing differences, namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount of timing difference. The tax effect is calculated on the accumulated timing difference at the end of an accounting period based on enacted or substantively enacted regulations. Deferred tax assets in situation where unabsorbed depreciation and carry forward business loss exists, are recognized only if there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax asset can be realized. Deferred Tax assets other than in situation of unabsorbed depreciation and carry forward business loss are recognized only if there is reasonable certainty that they will be realized. Deferred tax assets are reviewed for the appropriateness of their respective carrying values at each reporting date. Deferred tax assets and deferred tax liabilities have been offset wherever the Company has a legally enforceable right to set off current tax assets against current tax liabilities and where the deferred tax assets and deferred tax liabilities arise to income taxes levied by the same taxation authority

1.10. Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares considered for deriving basic earnings per share.

1.11. Investments

Investments that are readily realisable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognise a decline other than temporary in the value of the investments. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

1.12. Cash and Cash Equivalents

Cash and Cash equivalent comprises of Cash and balances with banks. The Company considers all highly liquid investments with a remaining maturity of three months or less from the date



of purchases and that are readily convertible to known amount of cash, to be cash equivalents.

1.13. Impairment of Fixed Assets

The carrying Cost of assets is reviewed at each Balance Sheet date to determine whether there is any indication of impairment of assets. If any indication exists, the recoverable value of such assets is estimated. An impairment loss is recognized when the carrying cost of assets exceeds its recoverable value. An impairment loss is reversed, if there has been a change in the estimates used to determine the recoverable amount and recognized in compliance of AS-28.

1.14. Borrowing Cost

Borrowing Cost are recognized as expenses in the period in which these are incurred.

2. NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 2018

- Amount in the financial statements are prepared in Rupees.
- The previous year figures have been regrouped/ reclassified, wherever necessary to confirm to the current year presentation.

2.1 SHARE CAPITAL

| PARTICULARS | Current Year Amount in (Rs.) | Previous Year Amount in (Rs.) |
|--|------------------------------------|-------------------------------------|
| AUTHORISED CAPITAL | 5,00,000/- | 5,00,000/- |
| 50000 Equity Shares of Rs. 10/- each ISSUED, SUBSCRIBED & PAID UP CAPITAL 40000 Equity Shares of Rs. 10/- each | 4,00,000/- | 4,00,000/- |
| | 4,00,000.00 | 4,00,000.00 |

A. Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period.

| Equity Shares | 31 st Ma | arch 2018 | 31 st M | arch 2017 |
|---------------------------------------|---------------------|-----------|--------------------|-----------|
| | Nos. | Amount | Nos. | Amount |
| Shares at the beginning of the period | 40000 | 400000.00 | 40000 | 400000.00 |
| Issued during the period | Nil | Nil | Nil | Nil |
| Shares at the end of the Period | 40000 | 400000.00 | 40000 | 400000.00 |

B. Terms/ rights attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share.

The company declares and pays dividend in Indian Rupees. The dividend proposed by the Board of Directors is subject to approval of the shareholders in the ensuing Annual general Meeting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholder.

C. Details of Shareholder holding more than 5% shares in the Company

| Name of Share Holders | 31 st Ma | rch 2018 | 31 st M | arch 2017 |
|-----------------------|---------------------|----------|--------------------|-----------|
| Name of Share Holders | Nos. | Amount | Nos. | Amount |
| Chandan Singh | 24000 | 240000 | 24000 | 240000 |
| Shilpi Singh | 16000 | 160000 | 16000 | 160000 |

2.22 Prior Period items provided for : NIL

2.23 Value of Import on CIF Basis :NIL

2.24 Expenditure in foreign currency :NIL

2.25 Earning in Foreign Exchange :NIL

2.26 Remittance in Foreign Currency :NIL

2.27 Contingent Liability in respect of :

| articulars | 2017-2018 | 2016-2017 |
|---|-----------|-----------|
| A. Claim not acknowledged by the Company: | Nil | Nil |

2.28 DUES TO MICRO SMALL AND MEDIUM ENTERRPISES

The Company has not received information from vendors regarding the status under The Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amount unpaid, as at the year-end together with interest paid/payable under this act have not been given.

2.29 BALANCE CONFIRMATION

The Balances of Sundry Creditors, Sundry Debtors and amount receivable, earnest money deposit, security deposits and mobilization advance are subject to their confirmation.

2.30 RELATED PARTY TRANSACTION

| Name of Party | PAN | Nature | Amount (In) |
|---------------|------------|-------------------------|--------------|
| CHANDAN SINGH | AOGPS7868Q | Director's Remuneration | 566525/- |
| SHILPI SINGH | BIBPS4310P | Director's Remuneration | 566525/- |



Aakriti Infrastructure And Projects Private Limited B-201, K.P enclave, Bandhgari, Dipatoli, Ranchi-834001, Jharkhand

Auditor Remuneration

| Si No | Particulars | Current | Previous Year |
|-------|----------------|---------|------------------|
| 31110 | Audit Fees | 41300/- | 40250/- |
| 2 | Tax Audit Fees | 0 | 0 |

Earning Per Shares

| Earning Per Shares Particulars | 2017-18 | 2016-2017 |
|--|-----------|------------|
| Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders (in `) | 1229160/- | 1,65,132/- |
| Number of Equity Shares used as denominator for calculating EPS (Nos) | 40000 | 40000 |
| 3. Face value per Equity Shares (in `) | 10.00 | 10.00 |
| 4. Basic and Diluted Earnings per Shares (in `) | 30.73 | 3.92 |

m Terms of our Separate Report of even Date

For V. Rohatgi & Co

Cartered Accountants

■N: 000980C

A.K.MISHRA)

M.No: 076038

Place: Ranchi Dated:30.08.2018 For Aakriti Infrastructures And Projects Private Limited

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year 2019-20

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6,ITR-7 filed and verified electronically]

| | Na | me | | | | | PAN | |
|---|--------------------------------------|----------------------|-----------------|-----------------------|------------------|-------------------|---------------|-----------|
| | AA | KRITI INFRASTR | UCTURES AN | D PROJECTS PVT. L | .TD. | SREEDING | AAFCA601 | 7R |
| E | Fla | t/Door/Block No | | Name Of Prem | ises/Building/Vi | illage | | |
| ENT | B-2 | 201 | ASCRUCI | KP ENCLAVE | THE TEN | YE CID | Form Numbe | er. ITR-6 |
| EM | Ros | ad/Street/Post Offic | e | Area/Locality | | | | |
| NOWLEDC NUMBER | BA | NDHGARI | State No. | DIPATOLI | | | Status Pvt (| Company |
| NON | To | wn/City/District | V BUT THE | State | | Pin/ZipCode | Filed u/s | |
| PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER | RA | NCHI | | JHARKHAND | ane factoria | 834001 | 139(4)-Belate | ed |
| = | Ass | essing Officer Detai | ils (Ward/Circl | e) ITO WARD I(I) |), RANCHI | | | * |
| | e-fil | ing Acknowledgem | ent Number | 3041283511502 | 220 | er seme Car | in Care | ene dic |
| | 1 Gross total income | | | | 1000 | RUM THE PERSON | 1 | 1329207 |
| | 2 Total Deductions under Chapter-VI- | | | -VI-A | | 1 | 2 | 0 |
| | 3 | Total Income | | 0 4 | | | | 1329210 |
| ME | 3a | Deemed Total Inc | ome under AM | IT/MAT | 12 July 1 | A | 3a | 1291257 |
| OF INCOME | 3b | Current Year loss | s, if any | TAVE. | Tel Ball | 77 | 3b | 0 |
| THEREON | 4 | Net tax payable | | COME TAX | DEFARIT | 1 | 4 | 345594 |
| Z E | 5 | Interest and Fee I | Payable | 7-4 | The substall | Date Land Company | 5 | 22486 |
| TAX | 6 | Total tax, interest | and Fee payab | ole | F CONSTRU | e water the true | 6 | 368080 |
| AND TAX TI | 7 | Taxes Paid | a Adva | ince Tax | 7a | 250000 | | |
| NO V | | Tuxes I and | b TDS | | 7b | 46149 | | |
| | | gringinist and | c TCS | WI BOX | 7c | 0 | | |
| | | attended to the same | | Assessment Tax | 7d | 71930 | 1000 | |
| | | is conettania | | Taxes Paid (7a+7b+ | 7c +7d) | | 7e | 368079 |
| | 8 | Tax Payable (6-7e | 2) | | | | 8 | 0 |
| | 9 | Refund (7e-6) | | | | | 9 | 0 |
| | 10 | Exempt Income | | Agriculture Others | WHITE HAT SEE | preparation of | 10 | |

| Income Tax R | eturn submitted electronically | on 15-02-2020 1 | 4:05:38 from IP | addre | ess <u>103.74.111.100</u> ar | nd verified by |
|----------------|---|-------------------|--------------------|--------|------------------------------|-----------------|
| CHANDAN S | INGH | _ having PAN | AOGPS7868Q | on | 15-02-2020 14:05:38 | from IP address |
| 103.74.111.100 | using Digital Signature | e Certificate (D | SC) | | | |
| DSC details: | 68202039928192CN=Verasys CA 2014,2.5.4.51=#13294f66666963652 | 04e6f2e2032312c20 | 326e6420466c6f6f72 | 2c2042 | 6861766e61204275696c64696e6 | 67,STREET=V.S. |

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



Email id: rnc.vrc@gmail.com

V ROHATGI & CO CHARTERED ACCOUNTANTS 4TH FLOOR, ARJAN PLACE, 5 MAIN ROAD, RANCHI-834001

INDEPENDENT AUDITOR'S REPORT

To The Members
AAKRITI INFRASTRUCTURES AND PROJECTS PVT. LTD
RANCHI

Report on the Financial Statements:

We have audited the accompanying financial statements **AAKRITI INFRASTRUCTURES AND PROJECTS PVT. LTD("the company")**, which comprise the Balance Sheet as at 31st March, 2019 and the statement of Profit and Loss Account for the year then ended and a summary of significant accounting policies and other explanatory information.

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 Companies Act, 2013 ('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, its profit (or Loss)* and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.





Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of 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. 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 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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditors Responsibility:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act,
 we are also responsible for expressing our opinion on whether the entity has adequate
 internal financial controls system in place and the operating effectiveness of such controls.





- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group (Holding company and subsidiaries) to cease to continue as a going concern
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of such entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of financial information of such entities.

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 financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March 2019 and
- (b) In the case of the Statement of Profit and Loss, of the PROFIT for the year ended on that date and:

Report on Other Legal and Regularity 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, to the extent applicable.
- 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 accounts as required by the law have been kept by the company so far as appears from our examination of those books.
- c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of accounts.
- 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) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- 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 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 forseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

PLACE: RANCHI

DATED: 02,09, 2019

UDIN: 19076038AAAACU4427

FOR V. ROHATGI & CO. Chartered Accountants FRN: 000980C

CA A KMISHRA

MEMBERSHIP NO. 076038

AAKRITI INFRASTRUCTURES AND PROJECTS PVT.LTD.

B-201, KP ENCLAVE, BANDHGARI, DIPATOLI, RANCHI, JHARKHAND-834001

BALANCE SHEET AS AT 31ST MARCH, 2019

| Particulars | Note No | Figures as at 31st March 2019 | Figures as at 31st March 2018 |
|---|----------------------------------|---|---|
| L EQUITY AND LIABILITIES | | 765 40 707 90 | 170,007 % |
| (1) Shareholder's Funds | | | |
| a) Share Capital | 1 | 400,000.00 | 400,000.00 |
| b) Reserves and Surplus | 1 2 | 4,535,616.92 | 3,569,359.42 |
| c) Money received against share warrants | | | |
| (2) Share application money pending allotment | | | 850,880 43 To |
| (3) Non-Current Liabilities | | | 375,C40.00 |
| a) Long-term borrowings | 3 | The second second | 19/700 104 |
| b) Deferred tax liabilities (Net) | 4 | | - |
| c) Other Long term liabilities | 5 | | |
| d) Long term provisions | | | 1000 |
| (4) Current Liabilities | | | |
| (a) Short-term borrowings | 6 | | Since and only in the |
| b) Trade payables | 7 | 1,919,089.43 | 2,650,912.2 |
| (c) Other current liabilities | 8 | 22,889,098.18 | 21,863,473.80 |
| d) Short-term provisions | 9 | 423,621.00 | 617,050.C |
| Total | | 30,167,425.53 | 29,100,795.45 |
| II.Assets | | | |
| (1) Non-current assets | | | |
| (a) Fixed assets | | | |
| (i) Tangible assets | 10 | 702,892.98 | 667,710.93 |
| (ii) Intangible assets | | 102,032.30 | |
| | | | BACIE LICENSES |
| (iii) Capital work-in-progress | 10 | 11,680.00 | 11,680.00 |
| (iii) Capital work-in-progress (iv) Intangible assets under development | 3 | | SACRET REPORTED TO |
| (iii) Capital work-in-progress (iv) Intangible assets under development (b) Non-current investments | 10 11 | 11,680.00 | 11,680.00 |
| (iii) Capital work-in-progress (iv) Intangible assets under development (b) Non-current investments (c) Deferred tax assets (net) | 11 | | 11,680.00 |
| (iii) Capital work-in-progress (iv) Intangible assets under development b) Non-current investments c) Deferred tax assets (net) d) Long term loans and advances | 11 12 | 11,680.00 | 11,680.00 |
| (iii) Capital work-in-progress (iv) Intangible assets under development (b) Non-current investments (c) Deferred tax assets (net) (d) Long term loans and advances (e) Other non-current assets | 11 | 11,680.00 | 11,680.0 |
| (iii) Capital work-in-progress (iv) Intangible assets under development b) Non-current investments c) Deferred tax assets (net) d) Long term loans and advances | 11 12 | 11,680.00 | 11,680.0 |
| (iii) Capital work-in-progress (iv) Intangible assets under development b) Non-current investments c) Deferred tax assets (net) d) Long term loans and advances e) Other non-current assets f) Pre-Operative Expenses (2) Current assets | 11 12 | 11,680.00 | 11,680.00 |
| (iii) Capital work-in-progress (iv) Intangible assets under development b Non-current investments c) Deferred tax assets (net) d) Long term loans and advances e) Other non-current assets f) Pre-Operative Expenses (2) Current assets a) Current investments | 11 12 13 | 11,680.00 8,331.57 | 11,680.00 8,331.5 |
| (iii) Capital work-in-progress (iv) Intangible assets under development (b) Non-current investments (c) Deferred tax assets (net) (d) Long term loans and advances (e) Other non-current assets (f) Pre-Operative Expenses (2) Current assets (a) Current investments (b) Inventories | 11 12 13 | 11,680.00 8,331.57 7,980,155.64 | 11,680.00 - 8,331.5 |
| (iii) Capital work-in-progress (iv) Intangible assets under development (b) Non-current investments (c) Deferred tax assets (net) (d) Long term loans and advances (e) Other non-current assets (f) Pre-Operative Expenses (2) Current assets (a) Current investments (b) Inventories (c) Trade receivables | 11 12 13 | 11,680.00 8,331.57 7,980,155.64 2,102,960.57 | 9,588,293.5t 2,102,960.5 |
| (iii) Capital work-in-progress (iv) Intangible assets under development (b) Non-current investments (c) Deferred tax assets (net) (d) Long term loans and advances (e) Other non-current assets (f) Pre-Operative Expenses (2) Current assets (a) Current investments (b) Inventories (c) Trade receivables (d) Cash and cash equivalents | 11 12 13 14 15 16 | 11,680.00 8,331.57 7,980,155.64 2,102,960.57 8,220,581.41 | 9,588,293.5 2,102,960.5 9,567,707.0 |
| (iii) Capital work-in-progress (iv) Intangible assets under development (b) Non-current investments (c) Deferred tax assets (net) (d) Long term loans and advances (e) Other non-current assets (f) Pre-Operative Expenses (2) Current assets (a) Current investments (b) Inventories (c) Trade receivables | 11 12 13 | 11,680.00 8,331.57 7,980,155.64 2,102,960.57 | 9,588,293.5t 2,102,960.5 |

Notes to Accounts & Significant Accounting Policies
The Note Nos. 1 to 29 form an integral part of these Financial Statements

FOR V.ROHATGI & CO. Chartered Accountants

FRN:-000980C

CA A.K.MISHRA (PARTNER) M.NO.76038

PLACE:RANCHI DATE: 02/09/2019 UDIN: 19076038AAAACU4427 FOR AAKRITI INFRASTRUCTURE & PROJECTS PVT.LTD.

DIRECTOR

DIRECTOR

AAKRITI INFRASTRUCTURES AND PROJECTS PVT.LTD.

B-201,KP ENCLAVE, BANDHGARI, DIPATOLI, RANCHI, JHARKHAND-834001

STATEMENT OF PROFIT & LOSS ACCOUNT AS AT 31ST MARCH,2019

| 100 | STATEMENT OF PROFIT & LOSS | ACCOU | TI AS AT SIST MAKE | 1,2019 |
|-------|---|------------|---|--|
| CHERO | Particulars | Note No | Figures as at the end of current reporting period 31st Mar 2019 | Figures as at the end of previous reporting period 31st Mar 2018 |
| | Revenue from operations Other Income | 19 | 7,950,666.48 | 11,120,007.26 |
| | III. Total Revenue (I +II) | 20 | 461,322.00 8,411,988.48 | 318,927.00 11,438,934.26 |
| W. | Expenses: | | 8,411,500.40 | 11,438,934.26 |
| | Cost of materials consumed | 21 | 1,007,090.35 | 1,754,029.00 |
| | Purchase of Stock-in-Trade | 22 | 1,007,030.33 | 1,754,023.00 |
| | Changes in inventories of finished goods, work-in- | | | |
| | progress and Stock-in-Trade | 23 | 1,608,137.94 | 4,550,889.43 |
| | Employee benefit expense | 24 | 663,900.00 | 1,308,000.00 |
| | Financial costs | 25 | 160 960 - | 2/300/000.00 |
| | Depreciation and amortization expense | 26 | 186,406.95 | 171,721.87 |
| | Other Expenses for Execution | 27 | 131,625.00 | 15,000.00 |
| | Other expenses | 28 | 3,523,570.73 | 1,853,934.17 |
| | Total Expenses | | 7,120,730.97 | 9,653,574.47 |
| | Profit before exceptional and extraordinary items and tax | (III - IV) | 1,291,257.51 | 1,785,359.79 |
| Œ. | Exceptional Items | | Estan I. | |
| EZ. | Profit before extraordinary items and tax (V - VI) | | - | |
| tii | Extraordinary Items | | | |
| K. | Profit before tax (VII - VIII) | | 1,291,257.51 | 1,785,359.79 |
| L | Tax expense: | | | |
| | (1) Current tax (2) Deferred tax | | 325,000.00 | 556,200.00 |
| 2 | Profit(Loss) from the perid from continuing operations | (VII-VIII) | 966,257.51 | 1,229,159.79 |
| Œ. | Profit/(Loss) from discontinuing operations | | | |
| | Tax expense of discounting operations | | | |
| zv. | Profit/(Loss) from Discontinuing operations (XII - XIII) | | | |
| W. | Profit/(Loss) for the period (XI + XIV) | | 966,257.51 | 1,785,359.79 |
| WI. | Earning per equity share: (1) Basic (2) Diluted | | 24.16 | 30.73 |

Notes to Accounts & Significant Accounting Policies The Notes Nos. 1 to 29 form an integral part of these Financial Statements

RANCHI

FOR V.ROHATGI & CO. **Chartered Accountants**

FOR AAKRITI INFRASTRUCTURE.& PROJECTS PVT.LTD.

CA A.K(MISHRA (PARTNER) M.NO.76038

FRN:-000980C

PLACE:RANCHI DATE: 02/09/2019 UDIN: 19076038AAAACU4427

DIRECTOR

| | O TO THE | FINANCIAL S | T MARCH, 2019 | AC AT 21 | ET MARCH 2010 |
|--|-----------|---------------|----------------------------|--------------|------------------------------|
| | | No. of Shares | Amount | No. of | Amount |
| | | No. Of Shares | Amount | Shares | Amount |
| SHARE CAPITAL Authorised | | | | | |
| 50000 Equity Share of Rs.10/- each | | 50,000.00 | 500,000.00 | 50,000.00 | 500,000.0 |
| and the second of the second of the second | | | | | |
| Issued, Subscribed and Paid up 40000 Equity Shares @ Rs. 10/- each | | | | | |
| +000 Equity Shares & Rs. 10/ -each | | 40,000.00 | 400,000.00 | 40,000.00 | 400,000.0 |
| | | | 400,000.00 | | 400,000.0 |
| N | | AS AT 315 | T MARCH,2019 | AS AT 31 | ST MARCH,2018 |
| List of Shareholders holding more than 5% | Nos. | % of Holding | Amount | % of Holding | Amount |
| Chandan Singh | 24,000.00 | 60.00% | 240,000.00 | 60.00% | 240,000.0 |
| Shilpi Singh | 16,000.00 | 40.00% | 160,000.00 | 40.00% | 160,000.0 |
| | | | AS AT | | AS AT |
| | | | 31ST MARCH,2019 | | 31ST MARCH,2018 |
| RESERVES & SURPLUS Surplus in Statement of Profit & Loss At the begening of the year | 4 | | 2,784,359.41 | | 1,555,199.6 |
| Add:Profit for the year Net Profit Aviailable for Appropriation | | | 966,257.51 3,750,616.92 | | 1,229,159.7° 2,784,359.4° |
| Advance Tax | | | - 10 mm | | |
| Balance carried to Balance Sheet | | | 3,750,616.92 | | 2,784,359.42 |
| Share Premium | | | 785,000.00 | | 785,000.0 |
| 20000 shares @ Rs.39.25/- | | | 4,535,616.92 | | 3,569,359.42 |
| LONG TERM BORROWINGS | | | | | |
| Secured Loans | | | | | |
| Term Loans From Banks | | | | | |
| Others Unsecured Loans | | | | | 7,079 70- |
| _ From Others | | | | | |
| Deferred Tax Liability (net) | | | • | | |
| Deferred tax liability relating to Depreciation on tangible and intangible assets | | | 20200 | | |
| Deferred tax liability relating to | | | - 1 30 | | |
| Provision for doubtful debts and advances Others | | | | | |
| Deferred Tax Liability (net) | | TOTAL | | TOTAL | |
| Other Long-term Liablities | | TOTAL | | TOTAL | |
| Short-Term Borrowings | | | | | |
| Short-Term Borrowings Secured Loans Working Capital Facilities from banks | | Note | | Note | |
| Unsesered Loans Short-term loan from Banks | | | | | |
| | | TOTAL | - | TOTAL | |
| | | | | | |



| | Trade Payables Acceptances | | |
|---------------------------|---|---------------|--|
| | Sundry Creditors | 1,919,089.43 | 2,650,912.23 |
| | Total Outstanding dues to small enterprises | | -1959/15- |
| | | 1 010 000 43 | 0.000.010.00 |
| | | 1,919,089.43 | 2,650,912.23 |
| 0 | ther current liabilities | | |
| | current maturities of long-term borrowings | | |
| | Term Loan(Secured) | | |
| | Unsecured Loan from banks | | |
| | undry Creditors for capital goods | | |
| | nterest accrued but not due on borrowings | | A FREE PARTY |
| | vestor Education and Protection Fund shall be credited by | | |
| | Unclaimed Dividends | | |
| _ | dvances from Customers | 22,116,848.18 | 20,563,653.80 |
| | | | |
| | rectors salary payable | - | 597,570.00 |
| | Others | 772,250.00 | 702,250.00 |
| | | 22,889,098.18 | 21,863,473.80 |
| 0 | | | |
| | hort-term provisions | | |
| | roposed dividend | | |
| | rov.for filling fee | | |
| | rovision for director salary | | |
| | rovision for F.B.T | | |
| | rovision for income tax | 325,000.00 | 556,200.00 |
| | rovision for Service Tax | | |
| | rovision for Audit Fee | 76,250.00 | 60,850.00 |
| | rovision for salary | | |
| | rovision for staff salary | | |
| | Gratuity | | |
| | Compensated absences | | |
| TE | DS Payable | 22,371.00 | The state of the s |
| | | 423,621.00 | 617,050.00 |
| | | | |
| | xed Assets | | |
| | ingible Assets | | |
| Co | | | |
| | alance at 1 April 2018 | 1,079,106.00 | 1,079,106.00 |
| _ | Disposals/Transfers | 221,589.00 | |
| | plance as at 31 March,2019 | 1,300,695.00 | 1 079 106 00 |
| | cumulated Depreciation | 1,500,055.00 | 1,079,106.00 |
| | lance at 1 April 2018 | 411,395.07 | 239,673.20 |
| | Depreciation Charges for the year | 186,406.95 | 171,721.87 |
| | Disposals/Transfers | | , |
| | alance as at 31 March,2019 | 597,802.02 | 411,395.07 |
| | arrying Value | | |
| | 1 April 2018 | 474-mD | The state of the s |
| At | 31 March 2019 | 702,892.98 | 667,710.93 |
| Ca | pital Work-in-progress | 11,680.00 | 11 (90.00 |
| | tangible Assets | 11,680.00 | 11,680.00 |
| | tangible Assets under Development | | |
| Inta | angible Assets under Development | | |
| No | on-current Investment | | |
| 200000 | uity Shares | | |
| | vestments in Subsidiary Companies | | |
| | vestment in Joint Venture | | |
| | her Investment | | |
| - | eference shares | | |
| Pre | vestment in Joint Venture | | |
| | | | |
| Inv | | | |
| Inv | her Investment (FDR) | | |
| Inv Oth Nor | her Investment (FDR) on-Trade Investment | | |
| Inv Oth Nor | her Investment (FDR) | | |
| Inv Oth Nor Que | her Investment (FDR) on-Trade Investment | | |
| Nor Que Equ Prei | her Investment (FDR) on-Trade Investment ooted | | |

OP Charletona

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ed Acc

| | Long -term loans & advances | | |
|---|---|--|--|
| | Unsecured,considered good | | |
| | Capital advances | | |
| | Security Deposit | | |
| | Loans & advances to subsidiaries | | |
| | | 575 50000000000000000000000000000000000 | |
| | | | |
| 3 | Other non-current assets | | |
| | Unsecured considered good | | |
| | Prepaid Taxes | | |
| | Share application money | 1/30/4/5-11 | and the same of th |
| | MAT Credit ' | | - |
| | | | |
| | | | No. of Contract of |
| | 1 | | |
| | | AND ADDRESS OF THE PARTY OF THE | 2011/2017/00/00/00 00 00/00/00/00 |
| | Inventories | | |
| | Raw Material | | |
| | Packing Material | | |
| | Work-in-progress | 7,980,155.64 | 9,588,293.58 |
| | Finished goods | 7,760,133.04 | 9,366,293.36 |
| | Stock-in-trade(In respect of goods aquired for trading) | | |
| | | 7,980,155.64 | 9,588,293.58 |
| | | 7,300,133,03 | 7,300,473,38 |
| | Trade Receivables | | |
| | | 2 102 040 55 | |
| | Unsecured ,considered good | 2,102,960.57 | 2,102,960.57 |
| | Outstanding for more than six months | STATE OF THE PARTY | |
| | Others | | |
| | Less:Sale of Receivables(discounted with resourse) | 0.400.040.50 | |
| | University and analysis despited | 2,102,960.57 | 2,102,960.57 |
| | Unsecured ,considered doubtful | | |
| | Outstanding for more than six months | • | *** |
| | Others | - | - |
| | 2 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | • | |
| | Less:Provision for doubtful debts | - | - |
| | | 2,102,960.57 | 2,102,960.57 |
| | | | |
| | Cash and Bank Balances | | |
| | Cash & Cash equivalents | | |
| | Balance with banks | | |
| | _Current account | 538,499.08 | 645,166.72 |
| | _Deposit(Less than three months) | 7,309,471.00 | 8,708,900.00 |
| | Cash in hand | 372,611.33 | 213,640.34 |
| | Other Bank Balance | | |
| | Balance with banks | | |
| | _Margin Money account | | |
| | _Unpaid Dividend | | |
| | | 8,220,581.41 | 9,567,707.06 |
| | | | |
| | Short-term loans and advances | | |
| | Advance for Generator | | |
| | Advance for land | 8,796,980.00 | 5,840,000.00 |
| | Other Advances | 1,098,000.00 | 686,000.00 |
| | Advance for Stamp Charges | 1,00,000.00 | 000,000.00 |
| | Salary Advance | | |
| | Other Advances | | |
| | L.C Margin Money | | |
| | | 9,894,980.00 | 6,526,000.00 |
| | | 7,072,700,00 | 0,320,000.00 |
| | 04-0 | | |
| | Other Current assets | | |
| | Advances recoverable in cash or kind for value to be received | | |
| | | | |
| | (unsecured) | | |
| | _considered good | 16,499.74 | 16,499.74 |
| | | | |
| | considered good considered doubtful | 16,499.74 | 16,499.74 |
| | _considered good | 16,499.74 | 16,499.74 |
| | considered good considered doubtful Less:Provision for doubtful advances | 16,499.74 | |
| 1 | considered good considered doubtful Less:Provision for doubtful advances Advance to Director | 16,499.74 16,499.74 848,936.00 | 16,499.74 16,499.74 |
| 1 | considered good considered doubtful Less:Provision for doubtful advances Advance to Director Advance tax | 16,499.74 | 16,499.74 |
| 1 | considered good considered doubtful Less:Provision for doubtful advances Advance to Director Advance tax Balance with excise authorities | 16,499.74 16,499.74 848,936.00 250,000.00 | 16,499.74 16,499.74 550,000.00 |
| | considered good considered doubtful Less:Provision for doubtful advances Advance to Director Advance tax Balance with excise authorities Gst input | 16,499.74 16,499.74 848,936.00 250,000.00 84,258.62 | 16,499.74 16,499.74 550,000.00 40,159.00 |
| | considered good considered doubtful Less:Provision for doubtful advances Advance to Director Advance tax Balance with excise authorities | 16,499.74 16,499.74 848,936.00 250,000.00 | 16,499.74 16,499.74 550,000.00 |
| | considered good considered doubtful Less:Provision for doubtful advances Advance to Director Advance tax Balance with excise authorities Gst input | 16,499.74 16,499.74 848,936.00 250,000.00 84,258.62 | 16,499.74 16,499.74 550,000.00 40,159.00 |

RAND

| 233 | NOTES TO THE | FINANCIAL STATEMENT | |
|-----|--|------------------------------|--|
| | | AS AT 31ST MARCH,2019 | AS AT 31ST MARCH,2018 |
| 19 | Revenue from operations | | |
| | Sale of Products Sale of services (Work Value) | 7,950,666.48 | 11,120,007.26 |
| | Other operating revenues | 7,950,666.48 | 11,120,007.26 |
| | Less: . Sales Tax | 7,730,000.45 | 11,120,007.26 |
| | Excise duty | | |
| | 7 | 7,950,666.48 | 11,120,007.26 |
| 20 | Other Income Dividend received on non-trade investments Exchange gain(net) | | |
| | Commission Interest on FD | 404 000 00 | |
| | Misc.Income | 461,322.00 461,322.00 | 213,927.00 105,000.00 318,927.00 |
| 21 | Cost of material consumed Consumption of Raw material Consumption of Packing material | 1,007,090.35 | - 1,754,029.00 |
| | Consumables | 1,007,090.35 | 1,754,029.00 |
| 22 | Purchase Stock-in-trade Purchases Stock-in-trade | | til ka er kan kata |
| | | | |
| 23 | Changes in inventories of finished goods, work-in-progress and stock-in-trade (Increase)/Decrease in Stocks At year end Stock of finished goods Stock-in-trade | | |
| | Work-in-Progress At the beginning of the year | 7,980,155.64 7,980,155.64 | 9,588,293.58 9,588,293.58 |
| | Stock of finished goods Stock-in-trade | | |
| | Work-in-Progress | 9,588,293.58 9,588,293.58 | 14,139,183.01 14,139,183.01 |
| | | 1,608,137.94 | 4,550,889.43 |
| 24 | Employee benefit expenses | | |
| | Salaries & Wages Contribution to Provident and other funds | 659,300.00 | 1,308,000.00 |
| | Staff Welfare Expenses Leave Encashment | 4,600.00 | |
| 25 | Finance cost | 663,900.00 | 1,308,000.00 |
| | Interest expenses on _Long-term borrowings _Others | | |
| | | | 第一年 |
| 26 | <u>Depreciation and amortisation expenses</u> Depreciation on tangible assets | 186,406.95 | 171,721.87 |
| | Amortisation on Intangible assets | 186,406.95 | 171,721.87 |
| | | | |

Ť



| Other Expenses for Execution | | |
|-------------------------------|---------------|--------------|
| Excavation Expense | | |
| Site Expenses | 131,625.00 | |
| Architect's Fees | | 15,000.00 |
| Meters & Transformers | | 15,000.00 |
| Freight Inward | | |
| | | |
| | 131,625.00 | 15,000.00 |
| 8 OTHER EXPENSES | 20202000 | 25,000.(1/) |
| Audit Fee | 35,400.00 | 44 200 00 |
| Directors Salary | | 41,300.00 |
| Office Expenses | (1,833,050.00 | 1,133,051.00 |
| Registry & Stamp Charges | 147,446.00 | |
| Income Tax FY 17-18 | 29,450.00 | 111,218.00 |
| | 20,189.00 | • |
| Interest on Income Tax | 2,594.00 | 12,194.75 |
| Hire Charges | | 21,000.00 |
| Brokerage | | 65,072.42 |
| Advertisement | (3,000.00 | 3,000.00 |
| Security Expense | / - | 29,677.00 |
| Printing & Stationery | 9,180.00 | |
| Professional Fees | 2,000.00 | |
| Repairs & Maintenance | (97,588.00 | 27,000.00 |
| Rent | (300,000.00 | 15,000.00 |
| Staff Salary Staff Salary | (696,408.84 | 295,163.00 |
| Bank Charges | 14,778.00 | 1,153.00 |
| Telephone, Internet & Postage | (4,600.00 | 400.00 |
| Travelling & Conveyance | (117,192.00 | 20,277.00 |
| ROC Fees | 4,720.00 | |
| Builder Registeration Charges | (75,011.80 | |
| TDS late Fees | 18,410.00 | |
| Donation | | |
| Electricity Expenses | (7,000.00 | 21,148.00 |
| Miscelleneous Expense | (39,331.09 | 29,500.00 |
| DONATION | (66,062.00 | 27,100.00 |
| GST LATE FEES | (160.00 | 680.00 |
| | | |
| | 3,523,570.73 | 1,853,934 |



AAKRITI INFRASTRUCTURES AND PROJECTS PVT. LTD.

FIXED ASSETS

| Block of Assets / Asset | Rate | | Gross Block | Block | | | | Depreciation | | | Net Block | lock |
|-------------------------------------|---------------|--------------|-------------|-----------|--------------|-------------|--------------|--------------|---------------------------------|-------------|-------------|-------------|
| | | 01/04/2018 | Additions | Sale/Adj. | 31/03/2019 | 01/04/2018 | For the Year | Sale/Adj. | Residual Value Adjustment | 31/03/2019 | 31/03/2019 | 31/03/2018 |
| | | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees |
| COMPUTERS AND DATA PROCESSING UNITS | ROCESSIN | 3 UNITS | | | | | | | | 100 | | |
| COLOUR MONITOR | 63.16% | 00:0 | 1,31,040.00 | 00.0 | 1,31,040.00 | 0.00 | 35.146.72 | 00.00 | 00.00 | 35.146.72 | . 95 893 28 | 000 |
| FURNITURE AND FITTINGS | | | | | | | | | | | | |
| FURNITURE & FIXTURES | 25.89% 63.16% | 31,600.00 | 40,000.00 | 0.00 | 71,600.00 | 13,762.63 | 10,661.46 | 0.00 | 0.00 | 24,424.09 | 47,175.91 | 17,837.37 |
| Fotal (Asset Group) | | 41,604.00 | 40,000.00 | 0.00 | 81,604.00 | 23,642.63 | 10.661.46 | 0.00 | 0.00 | 34,304.09 | 47 299 91 | 17 961 37 |
| MOTOR VEHICLES | | | | | | | | | | | | |
| MOTORCYCLE SCOOTY | 25.89% | 41,618.00 | 0.00 | 0.00 | 41,618.00 | 23,400.71 | 4,716.46 | 0.00 | 0.00 | 28,117.17 | 13,500.83 | 18,217.29 |
| Total (Block) | | 41,618.00 | 50,549.00 | 0.00 | 92,167.00 | 23,400.71 | | 0.00 | 0.00 | 40.774.04 | 51.392.96 | 18 217 29 |
| OFFICE EQUIPMENT | | | | | | | | | | | | |
| OFFICE EQUIPMENT | 45.07% | 64,000.00 | 00.00 | 0.00 | 64,000.00 | 33,142,34 | 13,907,55 | 00.00 | 0.00 | 47.049.89 | 16 950 11 | 30 857 66 |
| PLANT AND MACHINERY | | | | | | | | | | | | |
| GENERATOR | 18.10% | 8,65,000.00 | 00.00 | 00.00 | 8,65,000.00 | 2,76,193.88 | 1.06,573.90 | 00.00 | 00.00 | 3.82.767.78 | 4 82 232 22 | 5 88 806 12 |
| GENERATOR | 31.23% | 34,606.00 | 00.00 | 0.00 | 34.606.00 | 31.893.13 | 847.23 | 00.0 | 0000 | 32 740 36 | 1 865 64 | 2 712 87 |
| PLANT & MACHINERY | 18.10% | 00'000'6 | 00.00 | 00.0 | 9,000.00 | 1,669.20 | 1,326.87 | 0.00 | 0.00 | 2,996.07 | 6.003.93 | 7,330,80 |
| | 31.23% | 23,278.00 | 00.00 | 00.00 | 23,278.00 | 21,453.18 | 569.89 | 0.00 | 00.00 | 22,023.07 | 1,254.93 | 1,824,82 |
| Fotal (Asset Group) | | 32,278.00 | 00.00 | 00.0 | 32,278.00 | 23,122.38 | 1,896.76 | 0.00 | 0.00 | 25,019.14 | 7,258.86 | 9,155.62 |
| Total (Block) | | 9,31,884.00 | 0.00 | 00.00 | 9,31,884.00 | 3,31,209.39 | 1,09,317.89 | 0.00 | 00.00 | 4,40,527.28 | 4,91,356.72 | 6,00,674.61 |
| Grand Total | | 10.79.106.00 | 2.21.589.00 | 00.00 | 13 00 695 00 | 4 11 395 07 | 1 86 406 9E | 000 | 000 | E 07 000 00 | 7 00 000 00 | 00 040 000 |

CALCULATION SHEET FOR DEPRECIATION ON FIXED ASSETS

| | to Use | 500 | 31/03/2018 | Carrying | Value | Life / Useful Life | of of Depreciat ion | of Netrod Rate (%) Of Oppreciat | Deduction | Depreciation Calculation | Depreciation Depreciation of Deduction | Depreciation of Deduction |
|--|--------------------|---|----------------|--------------------------|---------------------|-------------------------|------------------------------|---------------------------------|---------------------------|--|--|--|
| COMPUTERS AND DATA PROCESSING UNITS | ATA PROCESSING | 3 UNITS | | | THE REAL PROPERTY. | SECTION SECTION | Section 1 | THE RESIDENCE OF THE PERSON | | | THE STATE OF STREET | Mary San Park |
| COLOUR MONITOR (Useful Life (Years): 3; Rate (SLM): 31.57%; Rate (WDV): 63.16%) Addition | Useful Life (Years | s): 3; Rate (SLM). | : 31.67%; Rate | (WDV): 63.16 | (%) | | | | | | A STATE AND A STATE OF | |
| CCTV | 28/10/2018 | 1,31,040.00 | 00.00 | 0.00 1,31,040.00 | 6,552.00 | 3 | 3 WDV 63.16% | 63.16% | NAME OF TAXABLE PROPERTY. | 1155 Davs (28/10/18 - 31/03/19) | 1 35 146 72 | T. A. C. |
| FURNITURE AND FITTINGS | TINGS | 大学 100mm 10mm 10mm 10mm 10mm 10mm 10mm 10 | | THE REPORT OF THE PARTY. | THE PERSON NAMED IN | CHARLES OF THE PARTY OF | Court of the Paris | が大田の日本教育 | CONTRACTOR OF THE PARTY. | 日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日 | STATEMENT STATEMENT STATEMENT | The Court of Street, S |
| FURNITURE & FIXTURES (Useful Life (Years): 10; Rate (SLM): 9.5%; Rate (WDV): 25.89%) Opening | RES (Useful Life | (Years): 10; Rate | (SLM): 9.5%; | Rate (WDV): 2 | :5.89%) | | | | | | | |
| FURNITURE & FIXTURES | 01/04/2007 | 10,004.00 | 9,880.00 | 124.00 | 124.00 | 3 | WDV | 63.16% | | 365 Days (01/04/18 - 31/03/19) | 0.00 | • |
| FURNITURE & FIXTURES | 30/04/2016 | 31,600.00 | 13,762.63 | 17,837.37 | 1,580.00 | 10 | WDV | 25.89% | * | 365 Days (01/04/18 - 31/03/19) | 4,618.10 | |
| | | 41,604.00 | 23,642.63 | | | | | | | | 4.618.10 | 00.00 |
| Addition | | | | | STATE OF STREET | 新兴业公司 | SECRETARIA SECURIO | | がの はいからの はないない | はから からない 日本の | | 1 |
| FURNITURE | 31/08/2018 | 40,000.00 | 00.00 | 0.00 40,000.00 | 2,000.00 | 101 | 10 WDV 25.89% | 25.89% | | 213 Days (31/08/18 - 31/03/19) | 6,043.36 | *SINBINGOOUNIANIES |

| 0.00 | | 900 | | • | | | | • | • | 0.00 | | • | 0.00 | 0.00 |
|----------------|---|--------------------------------|--|--------------------------------|--|--|------------------|--------------------------------|--------------------------------|-------------------------|--|--------------------------------|-----------------------------|-------------|
| 10,661.46 | 4,716.46 | 12,656.87 | | 13,907.55 | | 847.23 | | 67,218.99 | 39,354.91 | 1,06,573.90 | | 569.89 | 1,896.76 | 1 86 406 95 |
| | 365 Days (01/04/18 - 31/03/19) | 353 Days (13/04/18 - 31/03/19) | | 365 Days (01/04/18 - 31/03/19) | | 365 Days (01/04/18 - 31/03/19) | | 365 Days (01/04/18 - 31/03/19) | 365 Days (01/04/18 - 31/03/19) | | | 365 Days (01/04/18 - 31/03/19) | (61)0010 -014-010) 2600 000 | |
| | 25.89% | 25.89% | | 45.07% | | 31.23% | | 18.10% | 18.10% | | | 31.23% | | |
| | 10 WDV 25.89% | WDV | | WDV | | WDV | | MDV | WDV | | | WDV VOW | | |
| | 101 | 10 | | 5 | | 8 | | 15 | 15 | | | <u>8</u> 4 | | |
| | 2,081.00 | 2,527.00 | | 3,200.00 | | 606.00 | | 27,500.00 | 15,750.00 | | (% | 408.00 | | |
| Ī | ;; Rate (WDV); 25.89%) 23,400.71 18,217.29 | 50,549.00 | (SLM): 19%; Rate (WDV): 45.07%) | 30,857.66 |): 18.1%) | 2,712.87 | 1. 10.170 | 3,71,375.66 | 2,17,430.46 | | te (WDV): 18.1 | 1,824.82 | | |
| 23,642.63 | 5%; Rate (WDV 23,400.71 | 0.00 | I): 19%; Rate (I | 33,142.34 | 6.33%; Rate (WDV): 18.1%) | 5.00 31,893.13 2,712. | 70, rate (wo | 1,78,624.34 3,71,375.66 | 97,569.54 | 2,76,193.88 | -M): 6.33%; Ra | 21,453.18 | 3,31,209,39 | 4,11,395.07 |
| 81,604.00 | 0; Rate (SLM): 9. | 50,549.00 92,167.00 | | 64,000.00 | | 34,606.00 | rate (acm). 6.35 | 5,50,000.00 | 3,15,000.00 | 8,65,000.00 2,76,193.88 | ars): 15; Rate (SI | 23,278.00 | Date: | |
| | Life (Years): 10 19/06/2015 | 13/04/2018 | Jseful Life (Yea | 23/12/2016 | ife (Years): 15; | 01/04/2007 | ne (rears). 13, | 12/04/2016 | 19/05/2016 | | (Useful Life (Ye | 01/04/2007 | | |
| MOTOR VEHICLES | MOTORCYCLE (Useful Life (Years): 10; Rate (SLM): 9.5%; Rate (WDV): 25.89%) Questing BIKE 19/06/2015 41,618.00 23,400.71 18,217.28 | Addition | OFFICE EQUIPMENT (Useful Life (Years): 5; Rate | EPBX EPBX | GENERATOR (Useful Life (Years): 15; Rate (SLM) | MISC. FIXED ASSETS 01/04/2007 34,606 GENERATOR III seful 16 (Years) 14. Bate (SI MN | Opening | GENERATOR FOR | GENERATOR FOR DHANBAD | The same of the same of | PLAN I & MACHINERY (Useful Life (Years): 15; Rate (SLM): 6.33%; Rate (WDV): 18.1%) Opening | PUMP FRIDGE | | Grand Total |

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INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT Assessment Year [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, 2020-21 ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Picase see Rule 12 of the Income-tax Rules, 1962) PAN AAFCA6017R Name AAKRITI INFRASTRUCTURES AND PROJECTS PVT. LTD. B-201, KP ENCLAVE, BANDHGARI, DIPATOLI, RANCHI, Jharkhand, 834001 Address Status Pvt Company Form Number ITR-6 Filed u/s 139(1)-On or before due date e-Filing Acknowledgement Number 263267751150221 Current Year business loss, if any 1 0 details Total Income 557920 Book Profit under MAT, where applicable Income and Tax 2 0 Adjusted Total Income under AMT, where applicable 3 0 Net tax payable 4 140417 Interest and Fee Payable 被放弃性 有新 5 21471 Total tax, interest and Fee payable 6 161888 Taxes Paid 7 202797 (+)Tax Payable /(-)Refundable (6-7) 8 -40910 Dividend Tax Payable 9 0 Interest Payable 10 Distribution 0 Total Dividend tax and interest payable 11 0 Taxes Paid 12 0 (+)Tax Payable /(-)Refundable (11-12) 13 0 & Tax Accreted Income as per section 115TD 14 0 Additional Tax payable u/s 115TD 15 0 Accreted Income & Detail Interest payable u/s 115TE 16 0 Additional Tax and Interest payable 17 0 Tax and interest paid 18 0 (+)Tax Payable /(-)Refundable (17-18) 19 Income Tax Return submitted electronically on 15-02-2021 18:54:35 from IP address 112.133.232.187 and verified by CHANDAN SINGH having PAN AOGPS7868Q on 15-02-2021 18:54:35 using from IP address 112.133.232.187 Digital Signature Certificate (DSC). 33638864496692CN=Vernsys CA DSC details: 2014,2.5.4.51=#13294f6666696365204e6f2e2032312e2032666420466e6f6f722e20426861766e61204275696c64696e67,STREET-V.S.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



Phone No.:- 91175-25639 Email Id: rnc.vrc@gmail.com V. ROHATGI & CO. Chartered Accountants 4th Floor, Arjan Place, 5 Main Road, Ranchi Date: 29.12.2020

INDEPENDENT AUDITORS' REPORT

To the Members of AAKRITI INFRASTRUCTURES AND PROJECTS PVT. LTD Flat NO 201/B, K.P. ENCLAVE BANDHGARI, DIPATOLI, PO- BARIYATU PS SADAR RANCHI JH- 834008

REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

We have audited the accompanying financial statements of AAKRITI INFRASTRUCTURES AND PROJECTS PVT. LTD ("the company"), Regd. Office Flat NO 201/B, K.P. ENCLAVE BANDHGARI, DIPATOLI, PO-BARIYATU PS SADAR RANCHI JH-834008 (CIN: U45200JH2006PTC011908) (PAN: AAFCA6017R) which comprise the Balance Sheet as at 31st March, 2020 and the statement of Profit and Loss Account and the Cash Flow Statement for the year then ended and notes to the financial statements, including, a summary of significant accounting policies and other explanatory information.

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 Companies Act, 2013 (" the Act") in the manner so required and give a true and fair view in conformity with Indian Accounting Standard prescribed under section 133 of the Act read with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st,2020 and its Profit and its Cash Flow for the year ended on that date.

BASIS OF OPINION

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of



Analysis, Board's Report including annexure to Boards Report, Business Responsibility Report, Corporate Governance and Shareholders Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE 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 of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, 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.

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In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to

The Board of Directors are also responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's



report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Oldentify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. We are also responsible for expressing our opinion on whether the Company has adequate internal financial control system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial; statements may be influenced, We Consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.



We also communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

- 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, to the extent applicable.
- 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.
- (b) In our opinion proper books of accounts 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 the written representations received from the Directors as on 31 March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 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" and

- (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 information and according to the explanations given to us:
 - The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note 2.27 to the financial statements;
 - The Company has made provisions, as required under the applicable law or accounting standards for material foreseeable losses on long term contracts and the company did not have any derivative contracts.
 - The Company has no amount that is required to be transferred to the Investor Education and Protection Fund.

FOR V. ROHATGI & CO.

Chartered Accountants FRN: 000980C

CALAK MISHRA

Place: Ranchi Dated: 29.12.2020

Membership No. 076038

UDIN: 21076038AAAAEA9319

Annexure B

3

To the Independent Auditor report of the even date on Financial Statement of AAKRITI INFRASTRUCTURES AND PROJECTS PVT. LTD

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 AAKRITI INFRASTRUCTURES AND PROJECTS PVT. LTD ("the company") as of 31st March 2020 in conjunction with our audit of the financial statement 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 state in the Guidance Note on Audit of internal financial controls over financial reporting issued by the Institute of Chartered Accountant 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 and efficient conduct of its business including adherence to company's policies, the safeguarding of its assets, the prevention and detection of 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 finical 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 of 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 control system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial controls over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statement 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 (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions dispositions of the company; (2) provide reasonable assurance that transaction 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 dues 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 internal financial control over 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 financial reporting were operating effectively as at 31stMarch, 2020, based on the internal controls 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 Reporting issued by the Institute of Chartered Accountants of India.

RANCHI

FOR V.ROHATGI & CO.

Chartered Accountants

FRN:000980C

CA AKMISHRA Partner

Mem. No. 076038

UDIN: 21076038AAAACA9319

Place:Ranchi Dated: 29/12/2020

AAKRITI INFRASTRUCTURES AND PROJECTS PVT.LTD.

BALANCE SHEET AS AT 31ST MARCH, 2020

| Particulars | Note No | Figures as at 31st march 2020 | Figures as at 31st March 2019 |
|--|-------------|--|---|
| . EQUITY AND LIABILITIES . | | | |
| 1) Shareholder's Funds | | | |
| (a) Share Capital | 1 | 4,00,000.00 | 4,00,000.00 |
| Reserves and Surplus | 2 | 48,88,005.67 | 45,35,616.92 |
| (c) Money received against share warrants | | The Coult of the County of the | |
| 2) Share application money pending allotment | | | |
| (3) Non-Current Liabilities | | THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW | |
| (a) Long-term borrowings | 3 | THE PERSON NAMED IN | 10 To |
| (b) Deferred tax liabilities (Net) | 3 4 5 | - | |
| c) Other Long term liabilities | 5 | 100000 | (E 0 (0) E 1 |
| (d) Long term provisions | | | |
| | | | |
| (4) Current Liabilities | | | |
| 3) Short-term borrowings | 6 | | 42.02.222.0 |
| (b) Trade payables | 7 | 18,60,365.44 | 19,19,089.4 |
| Other current liabilities | 8 | 2,31,09,226.53 | 2,28,89,098.18 |
| (d) Short-term provisions | 9 | 5,28,810.00 3,07,86,407.64 | 4,23,621.00 3,01,67,425.53 |
| I.Assets | | 3,07,00,407.04 | 3,02,07,423.33 |
| (1) Non-current assets | | | |
| 1) Fixed assets | | | |
| (i) Tangible assets | 10 | 5,37,822.98 | 7,02,892.98 |
| (ii) Intangible assets | | *************************************** | |
| (iii) Capital work-in-progress | 10 | 11,680.00 | 11,680.00 |
| (iv) Intangible assets under development | 1 | and the same of th | - Made and A |
| (b) Non-current investments | 11 | ALTERNATION OF THE PARTY OF THE | V 400 CO CO CO CO |
| C) Deferred tax assets (net) | | 8,331.57 | 8,331.57 |
| d) Long term loans and advances | 12 | | |
| (e) Other non-current assets | 13 | | |
| Pre-Operative Expenses | | | NO DE LA |
| 2) Current assets | | | |
| (a) Current investments | | | |
|) Inventories | 14 | 52,43,212.07 | 79,80,155.64 |
| (c) Trade receivables | 15 | 21,02,960.57 | 21,02,960.57 |
| (d) Cash and cash equivalents | 16 | 1,29,16,857.59 | 82,20,581.4 |
| (e) Short-term loans and advances | 17 | 85,78,680.00 | 98,94,980.00 |
| 4f) Other current assets | 18 | 13,86,862.86 | 12,45,843.36 |
| Total | | 3,07,86,407.64 | 3,01,67,425.53 |

Notes to Accounts & Significant Accounting Policies he Note Nos. 1 to 29 form an integral part of these Financial Statements

FOR V.ROHATGI & CO. hartered Accountants

FRN:-000980C

KMISHRA NO.76038

LACE:RANCHI ATE: 29/12/2020

WDIN: 21076038AAAAEA9319

FOR AAKRITI INFRASTRUCTURE & PROJECTS PVT

SHILPE SINGH DIRECTOR

DIN: 2532811

Aakriti Infrastruce A PIOSENAPHAMADION DIRECTOR

2689156 Directut

AAKRITI INFRASTRUCTURES AND PROJECTS PVT.LTD.

B-201, KP ENCLAVE, BANDHGARI, DIPATOLI, RANCHI, JHARKHAND-834001

STATEMENT OF PROFIT & LOSS ACCOUNT AS AT 31ST MARCH, 2020

| 2 | Particulars | Note No | Figures as at the end of current reporting period 31st Mar 2020 | Figures as at the end of current reporting period 31st Mar 2019 |
|------|---|------------|---|---|
| | Revenue from operations | 19 | 89,84,872.65 | 79,50,666.48 |
| 2. | Other Income | 20 | 3,32,343.00 | 4,61,322.00 |
| | III. Total Revenue (I +II) | | 93,17,215.65 | 84,11,988.48 |
| 3 | Expenses: Cost of materials consumed Purchase of Stock-in-Trade | 21 22 | 27,88,000.10 | 10,07,090.35 |
| | Changes in inventories of finished goods, work-in- | 23 | 27,36,943.57 | 16,08,137.94 |
| 9 9 | progress and Stock-in-Trade Employee benefit expense | 24 | 5,46,000.00 | 6,63,900.00 |
| _ | Financial costs | 25 | | |
| 3 | Depreciation and amortization expense | 26 | 1,83,070.00 | 1,86,406.95 |
| | Other Expenses for Execution | 27 | 2,13,798.00 | 1,31,625.00 |
| 9 | Other expenses | 28 | 23,27,015.23 87,94,826.90 | 35,23,570.73 71,20,730.97 |
| | Total Expenses | | 87,94,820.90 | /1,20,/30.9/ |
| | Profit before exceptional and extraordinary items and tax | (III - IV) | 5,22,388.75 | 12,91,257.51 |
| 3 | Lax | | | |
| VI. | Exceptional Items | | | * |
| VII. | Profit before extraordinary items and tax (V - VI) | | A A STATE OF | |
| VIII | Extraordinary Items | | | * |
| IX. | Profit before tax (VII - VIII) | | 5,22,388.75 | 12,91,257.51 |
| 7. | Tax expense: | | 1,70,000.00 | 3,25,000.00 |
| 3 | (1) Current tax (2) Deferred tax | | 1,70,000.00 | 3,23,000.00 |
| XI. | Profit(Loss) from the perid from continuing operations | (VII-VIII) | 3,52,388.75 | 9,66,257.51 |
| XII. | Profit/(Loss) from discontinuing operations | | | |
| XIII | Tax expense of discounting operations | | | |
| JV. | Profit/(Loss) from Discontinuing operations (XII - XIII) | | | |
| XV. | Profit/(Loss) for the period (XI + XIV) | - / 6 | 3,52,388.75 | 9,66,257.51 |
| XVI. | Earning per equity share: (1) Basic (2) Diluted | | 8.81 | 24.16 |

Notes to Accounts & Significant Accounting Policies
The Notes Nos. 1 to 29 form an integral part of these Financial Statements

FOR V.ROHATGI & CO. Chartered Accountages HATG

CA A.H.MISHRA

M.NO.76038 PLACE-RANCHI
DATE: 29/12/2020
UDIN: 21076038AAAAEA9319

FOR AAKRITI INFRASTRUCTURE.& PROJECTS PV

SHIPPI SINGH DIRECTOR DIN: 2532811

DIRECTOR

DIN: 2689156 /

B-201, KP ENCLAVE, BANDHGARI, DIPATOLI, RANCHI-834001

of For The Year Ended 31st March 2020

| Particulars | For the year ended 31st | March,2020 |
|--|--|--|
| | 'IN RS. | 'IN RS. |
| Cash flow from operating activities | | TOTAL STATE |
| Net Profit before tax & extra ordinary items | | 5,22,389 |
| Adjustments for Non Cash & Non Operating items: | The second second | THE PARTY OF THE P |
| Add: Depreciation | 1,83,070 | |
| Add: Finance costs | | |
| Less: Interest Income | 3,32,343 | |
| Add: Deferred Tax Asset | | (1,49,273) |
| Operating profit before working capital changes | | 3,73,116 |
| Adjustment for Current Assets & Current Liabilities | | |
| Add: Decrease in inventories | 27,36,944 | |
| Add: Decrease in trade recievables | + 1 | |
| Less: Increase in other current assets | 1,41,020 | |
| Add: Decrease in Short term loan & Advances | 13,16,300 | |
| Less: Increase in Current Investment | | |
| Add: Increase In Other Current Liabilities | 2,20,128 | |
| Less: Decrease in Trade Payables | 58,724 | |
| Add: Increase in Short Term Borrowings | | |
| Add: Increase in Short Term Provision | 1,05,189.00 | |
| Less: Increase in Deferred Tax Asset | | 41,78,817 |
| Cash generated / (used in) from operations | THE SECOND PROPERTY OF | 45,51,933 |
| Less: Income Tax Paid(Advance Tax) | | 1,70,000 |
| Less: Previous years Adjustment | | - |
| Net cash generated / (used in) from operating activities (A) | | 43,81,933 |
| Cash flow from investing activities | | |
| Less: Increase in Long Term Loans & Advances | | |
| Less: Purchase of Fixed Assets | 18,000 | |
| Less: Increase in other non current assets | | |
| Add: Interest Received | 3.32.343 | |
| Less: Increase in non current investment | 3,000 | |
| Less: Deferred Tax Asset created | La Company of the Com | 3,14,343 |
| Net cash generated / (used in) from investing activities (B) | | 3,14,343 |
| | - | |
| Cash flow from financing activities | | |
| Add: Proceeds of Share Capital | STATE OF THE PARTY | |
| Add: Increase in Securities Premium | | |
| Less Repayment of Long Term Borrowings | | |
| Add: Increase in Long Term Provision | | |
| Less; Interest Paid | | |
| Net cash generated / (used in) from financing activities (C) | | |
| Net increase / (decrease) in cash and cash equivalents | Contract to the | 46,96,276 |
| (A+B+C) | - | 50,70,270 |
| Add: Cash and cash balances at the beginning of the year | | 82,20,581 |
| Cash and cash balances at the end of the year | | 1,29,16,858 |

2 Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard (AS 3) "Cash Flow Statement".

Od Acco

In terms of our report attached.

2222222222

PLATERANCHI 1076038AAAAEA9319

On the behalf of the board

Askrith Infrastru & Proposition Supplemental DIN: 02689156

Director

SHILD SINGH DIRECTOR DIN: 02532811

Significant Accounting Policies and notes on accounts:

Company Overview:

Aakriti infrastructures and projects pvt. ltd (herein after referred to as "the company" is a private limited company and was incorporated on 11th day of February 1998. The company is primarily engaged into the business of Construction Service.

1. Significant Accounting Policies

1.1. Basis of preparation of financial statement

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2006, the provisions of the Companies Act, 2013 (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the end of financial statements and reported amount of incomes and expenses during the period. An example of such estimates includes income taxes.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

The Management periodically assesses using, external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognized wherever the carrying value of assets exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of the future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the assets in prior years.

1.3. Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue of the Company comprises of income from contract works, compensation and interest on deposits.

- a) Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue from operations (gross) is net of sales tax/ value added tax and adjustments on account of cancellation/ returns.
- b) The profit on contracts is recognized only when outcome of the contract is reasonably certain.

Revenue excludes Goods and Service Tax charged to customer.

d) Revenue from contracts awarded to jointly Controlled entity but executed by the company under the arrangement with the Joint Venture Partner (being in substance) in nature of Jointly Controlled operation in terms of accounting standards is recognized on the same basis as similar contracts independently executed by the

e) Interest on FDR/STDR is recognized on accrual basis. Income is recognized on a time portion basis taking into account the amount outstanding and the rate

applicable.

Rent and other related services are accounted for on accrual basis.

1.4. Provisions

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date.

1.5. Fixed Assets

Fixed assets are stated at cost of acquisition or construction less accumulated depreciation. Cost include purchase price, taxes and duties, labour cost and directly attributable costs for self constructed assets and other direct costs incurred up to the date assets is ready for its intended use.

1.6. Depreciation and amortization

The Company has revised the accounting policy for depreciation of assets in alignment with Schedule II of the Companies Act 2013, which became applicable from 1st April 2014. Depreciation is provided on written Down Method (WDV), considering residual 5 % of Carrying value of the assets as on 31.03.2014, over the useful lives of the assets, as specified in Schedule II of the Companies Act 2013. Assets costing upto Rs. 5000/- are fully depreciated in the year in which they are put to use.

Depreciation on addition to fixed asset is provided on prorate basis from the date on

which it is put to use.

Aakriti Infrastructures And Projects Pvt. Itd Flat No 201/B , K.P.Enclave Bandhgari , Dipatoli, PO- Bariyatu, PS Sadar Ranchi 834008

1.7. Inventories

2. Direct expenditure related to construction activity is inventoried. Direct and other expenditure is determined based on specific identification to the construction activity. Cost incurred/items purchased specifically for projects are taken as consumed as and when incurred/received. Costs are assigned to individual items of inventory on the basis of FIFO. Cost of purchased inventory are determined after deducting rebate and discounts. Net realizable value is the estimated selling price in the ordinary course of business less the estimated cost necessary to make the sale.

2.1. Retirement benefit to employees.

The provision for liability towards gratuity and leave encashment is based on accrual basis at the year-end using the projected unit credit method and recognized in profit & loss. Any actuarial gains or losses are recognized in profit and loss in the year in which they arise.

2.2. Income Taxes

Income tax accrued in the same period that the related revenue and expenses arise. A provision is made for income tax annually, based on the tax liability computed after considering tax allowances and exemptions. A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources, where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

The difference that result between the profit considered for income taxes and the profit as per the financial statements are identified, and thereafter a deferred tax assets or deferred tax liability is recorded for timing differences, namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount of timing difference. The tax effect is calculated on the accumulated timing difference at the end of an accounting period based on enacted or substantively enacted regulations. Deferred tax assets in situation where unabsorbed depreciation and carry forward business loss exists, are recognized only if there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax asset can be realized. Deferred Tax assets other than in situation of unabsorbed depreciation and carry forward business loss are recognized only if there is reasonable certainty that they will be realized. Deferred tax assets are reviewed for the appropriateness of their respective carrying values at each reporting date. Deferred tax assets and deferred tax liabilities have been offset wherever the Company has a legally enforceable right to set off current tax assets against current tax liabilities and where the deferred tax assets and deferred tax liabilities arise to income taxes levied by the same taxation authority

2.3. Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares considered for deriving basic earnings per share.

Investments that are readily realisable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognise a decline other than temporary in the value of the investments. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

2.5. Cash and Cash Equivalents

Cash and Cash equivalent comprises of Cash and balances with banks. The Company considers all highly liquid investments with a remaining maturity of three months or less from the date of purchases and that are readily convertible to known amount of cash, to be cash equivalents.

2.6. Impairment of Fixed Assets

The carrying Cost of assets is reviewed at each Balance Sheet date to determine whether there is any indication of impairment of assets. If any indication exists, the recoverable value of such assets is estimated. An impairment loss is recognized when the carrying cost of assets exceeds its recoverable value. An impairment loss is reversed, if there has been a change in the estimates used to determine the recoverable amount and recognized in compliance of AS-28.

2.7. Borrowing Cost

Borrowing Cost are recognized as expenses in the period in which these are incurred.

2.8. Contingent Liability

A contingent liability is a possible obligation that raises from past events whose be confirmed by the occurrence or non occurrence of one or more existence will beyond the control of the company or a present obligation that is uncertain future events not probable that an outflow that an outflow of resources not recognized because it is obligation. A Contingent liability also arises in extremely will be required to settle the that cannot be recognized because it rare cases where there is a liability

C. Details of Shareholder holding more than 5% shares in the Company

| | 31st Ma | rch 2020 | 31st March 2019 | | |
|-----------------------|---------|----------|-----------------|--------|--|
| Name of Share Holders | Nos. | Amount | Nos. | Amount | |
| CHANDAN SINGH | 24000 | 240000 | 24000 | 240000 | |
| SHILPI SINGH | 16000 | 160000 | 16000 | 160000 | |

2.2 Prior Period items provided for : NIL

2.3 Value of Import on CIF Basis :NIL

2.4 Expenditure in foreign currency :NIL

2.5 Earning in Foreign Exchange :NIL

2.6 Remittance in Foreign Currency :NIL

2.7 Contingent Liability in respect of:

| Particulars | 2019-20 | 2018-19 |
|---|---------|---------|
| D A. Claim not acknowledged by the Company: | Nil | Nil |

ES TO MICRO SMALL AND MEDIUM ENTERRPISES

The Company has not received information from vendors regarding the status under The Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amount unpaid, as at the year-end together with interest paid/payable under this act have not been given.

2.8 DUES TO MICRO SMALL AND MEDIUM ENTERRPISES

The Company has not received information from vendors regarding the status under The Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amount unpaid, as at the year-end together with interest paid/payable under this act have not been given.

2.9 CSR EXPENDITURE

In the light of section 135 of the Companies Act, the company does not require to incurr expenses on Corporate Social Responsibility (CSR)

2.10 BALANCE CONFIRMATION

The Balances of Sundry Creditors, Sundry Debtors and amount receivable, earnest deposit, security deposits and mobilization advance are subject to their confirmation.

Aakriti Infrastructures And Projects Pvt. Itd Flat No 201/B , K.P.Enclave Bandhgari , Dipatoli, PO-Bariyatu, PS Sadar Ranchi 834008

RELATED PARTY TRANSACTION 2.11

| NAME OF PARTY | PAN | NATURE | AMOUNT (RS.) |
|------------------|------------|-----------------|-----------------|
| SILPI SINGH | BIVPS4310P | DIRECTOR SALARY | 380000/- |
| CHANDAN SINGH | AOGPS7868Q | TOTAL PARTY | 419660/- |

Auditor Remuneration

| SI No | Particulars | Current Year | Previous Year |
|-------|-------------|-----------------|------------------|
| 1 | Audit Fees | 23600/- | 35400/- |

2.13

| Earning Per Shares Particulars | 2019-20 | 2018-19 |
|--|-----------|-----------|
| Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders (in ') | 352388.75 | 966257.51 |
| Number of Equity Shares used as denominator for calculating EPS (Nos) | 40000 | 40000 |
| 3. Face value per Equity Shares (in ') | 10 | 10 |
| 4. Basic and Diluted Earnings per Shares (in `) | 8.80 | 24.16 |

In Terms of our Separate Report of even Date

HATG

RANCHI

For V . Rohatgi & Co

Chartered Accountants

FRN: 000980C

Ranchi Dated:29/12/2020

UDIN: 21076038AAAAEA9319

For AAKRITI INFRASTRUCTURES AND PROJECT

PRIVATE LIMITED

Project Tv. L

CHANDAN SINGH

Director Direct.

DIN:02689156

Director

DIN:02532811

| _ | | | AS AT 31S | T MARCH, 2020 | AS AT 3151 | MARCH,2019 |
|----|--|-----------|--------------|-----------------------------|---------------|--------------------------|
| | | | No of share | Amount | No. of Shares | Amount |
| 1 | SHARE CAPITAL Authorised 50000 Equity Share of Rs.10/- each | | 50,000.00 | 5,00,000.00 | 50,000.00 | 5,00,000.0 |
| | Issued, Subscribed and Paid up | | 40,000.00 | 4,00,000.00 | 40,000.00 | 4,00,000.0 |
| | | | 40,000.00 | 4,00,000.00 | | 4,00,000.0 |
| | | | | | AS AT MET | MARCH,2019 |
| 2. | List of Shareholders holding more than 5% | Nos. | % of Holding | ST MARCH,2020 Amount | % of Holding | Amount |
| | | 24,000.00 | 60.00% | 2,40,000.00 | 60.00% | 2,40,000.0 |
| | Chandan Singh | 16,000.00 | 40.00% | 1,60,000.00 | 40.00% | 1,60,000.0 |
| | Shilpi Singh | 10,000.00 | | AS AT 31ST MARCH,2020 | | AS AT 31ST MARCH,2019 |
| 2 | RESERVES & SURPLUS Surplus in Statement of Profit & Loss | | | 37,50,616.92 | | 27,84,359. |
| | At the begening of the year Add:Profit for the year Net Profit Aviailable for Appropriation | | | 3,52,388.75 41,03,005.67 | | 9,66,257. 37,50,616. |
| | Advance Tax | | | | | |
| | Balance carried to Balance Sheet | | | 41,03,005.67 | | 37,50,616. |
| | Share Premium | | | 7,85,000.00 | | 7,85,000. |
| | 20000 shares @ Rs.39.25/- | | | 48,88,005.67 | | 45,35,616. |
| | LONG TERM BORROWINGS | | | | | |
| | Secured Loans Term Loans | | | | | |
| | From Banks | | | | | |
| | Others Unsecured Loans _From Others | | | No. | | |
| | | | | • | | |
| | Deferred Tax Liability (not) Deferred tax liability relating to Depreciation on tangible and intangible assets | | | Example 1 | | |
| | Deferred tax liability relating to | | | | | |
| | Provision for doubtful debts and advances Others | | | - | | |
| | Deferred Tax Liability (net) | | TOTAL | | TOTAL | |
| | 5 Other Long-term Liabilities | | TOTAL | - | TOTAL | - |
| | Short-Term Borrowings Secured Loans | | | | Note | |
| | Marking Capital Facilities from banks Unsessered Loans Shot term loan from Banks | | | | - | |
| | | | TOTAL | | TOTAL | HATGI |
| | Bonard Capital facilities are secured by Deposits | - | | | (A) | RADCHLO |
| | | | | | | |

| 7 Ten | de Payables | | |
|--|---|---|------------------------------|
| | ptances | To a supplied | 19,19,089.43 |
| Sun | fry Creditors | 18,60,365.44 | 17,17,007.43 |
| _ To | tal Outstanding dues to small enterprises | | - Open and the second second |
| | | 18,60,365.44 | 19,19,069.43 |
| | | | |
| 8 Oth | er current flabilities | | |
| Cun | ent maturities of long-term borrowings | | £. |
| _10 | m Loan(Secured) secured Loan from banks | | |
| Sun | dry Creditors for capital goods | | |
| Inte | rest accrued but not due on borrowings | | |
| Inve | stor Education and Protection Fund shall be credited by | | |
| _Ur | claimed Dividends | | 2,21,16,848.10 |
| Adv | ances from Customers | 1,32,86,976.53 | 222,20,000.00 |
| | | | |
| Oth | tors salary payable | 98,22,250.00 | 7,72,250.00 |
| _0// | | 2,31,09,226.53 | 2,28,89,098.18 |
| | | 27 - 20 - 20 - 20 - 20 - 20 - 20 - 20 - | |
| | ort-term provisions | | |
| | osed dividend | | |
| | for filling fee | | |
| | ision for director salary vision for Γ.Β.Τ | | 4 |
| | rision for income tax | 4,23,560.00 | 3,25,000.0 |
| | vision for Service Tax | | 7, 200 |
| | pision for Audit Fee | 1,05,250.00 | 76,250.0 |
| Pro | vision for salary | | |
| Pro | vision for staff salary | | |
| | atuity | | |
| | mpensated absences | | 22,371.0 |
| 10 | 5 Payable | 5,28,810.00 | 4,23,621.0 |
| | | | |
| 10 Fix | ed Assets | | |
| | gible Assets | | |
| Co | | 10,79,106.00 | 10,79,106.0 |
| | ance at 1 April 2018 | 2.39.589.00 | 2,21,589.0 |
| | Idition | 2,00,000.00 | |
| | sposals/Transfers ance as at 31 March,2019 | 13.18,695.00 | 13,00,695. |
| | umulated Depreciation | | |
| | ance at 1 April 2018 | 5,97,802.02 | 4,11,395. |
| _D | epreciation Charges for the year | 1,83,070.00 | 1,86,406. |
| | sposals/Transfers | 7,80,872.02 | 5,97,802 |
| | ance as at 31 March,2019 | 1,80,072.02 | 277,002 |
| | rying Value | | |
| | 1 April 2018 31 March 2019 | 5,37,822.98 | 7,02,892. |
| AL | 31 march 2013 | | 11,680. |
| | pital Work-in-progress | 11,680.00 | 11,680. |
| (iii) Int | angible Assets | | |
| (iv) In | angible Assets under Development | | |
| 11 No | n-current Investment | | |
| (i) Eq | uity Shares | | |
| (a) In | estments in Subsidiary Companies | | |
| 200 030 | estment in Joint Venture | | |
| (c) O | her Investment | | |
| | eference shares | | |
| (ii) Pr | her Investment (FDR) | | |
| (ii) Pr | | | |
| (a) In (b) O | | | |
| (ii) Pr (ii) In (b) O | m-Trade Investment | | |
| (E) | m-Trade Investment | | |
| E S O NOS | on-Trade Investment outed only Shares | | |
| 日前ののの日前の日前の日前の日前の日前の日前の日前の日前の日前の日前の日前の日前 | m-Trade Investment | | |



| | Long -term loans & advances Unsecured.considered good | | |
|----------|--|-------------------------------|-------------------------|
| | Capital advances | | |
| | Security Deposit | | |
| | Loans & advances to subsidiaries | - | • |
| 3 | Other non-current assets | | |
| | Unsecured considered good | | |
| | Prepaid Taxes | | |
| | Share application money | | |
| | MAT Credit | | * |
| | | - | |
| | | | |
| 4 | Inventories Raw Material | | |
| | Packing Material | | 20000000 |
| | Work-in-progress | 52,43,212.07 | 79,80,155.64 |
| | Finished goods | | |
| | Stock-in-trade(In respect of goods aquired for trading) | 52,43,212.07 | 79,80,155.64 |
| | 2000 | | |
| 15 | Trade Receivables Unsecured ,considered good | 21,02,960.57 | 21,02,960.57 |
| | Outstanding for more than six months | See as to be a first | |
| | Others | | 19 88 |
| | Less:Sale of Receivables(discounted with resourse) | 21,02,960.57 | 21,02,960.57 |
| | Unsecured considered doubtful | | |
| | Outstanding for more than six months | * | |
| | Others | | |
| | Control of the Contro | | |
| | Less:Provision for doubtful debts | 21,02,960.57 | 21,02,960.57 |
| | | | * |
| 16 6) | Cash and Bank Balances Cash & Cash equivalents | | |
| | Balance with banks | 1000000000 | 5,38,499.08 |
| | _Current account | 8,58,266.25 1,20,43,642.00 | 73,09,471.00 |
| | _Deposit(Less than three months) | 14.949.34 | 3,72,611.33 |
| rein | Cash in hand Other Bank Balance | 171100000 | |
| (m) | Balance with banks | | |
| | _Margin Money account | | |
| | Unpaid Dividend | 1,29,16,857.59 | 82,20,581,41 |
| | | 1,29,10,057.55 | |
| 17 | Short-term loans and advances | | |
| | Advance for Generator | 80.54.980.00 | 87,96,980.00 |
| | Advance for land | 5.23.700.00 | 16,98,000.00 |
| | Other Advances Advance for Stamp Charges | 7.777.500.700.000 | - |
| | Salary Advance | | |
| | Other Advances | | |
| | L.C Margin Money | 85,78,680.00 | 98,94,980.00 |
| | | | |
| 18 | Other Current assets Advances recoverable in cash or kind for value to be received | | 7 |
| | (unsecured) | 40 400 74 | 16,499.74 |
| | _considered good | 16,499.74 | 10/45577 |
| | _considered doubtful | 16,499.74 | 16,499.74 |
| | Less:Provision for doubtful advances | | 16,499.74 |
| | and the second s | 16,499.74 | 16,499.74 8,48,936.0 |
| | Advance to Director | 9,10,442.00 2,50,000.00 | 2,50,000.0 |
| | Advance tax | 2,30,000.00 | 1000000 |
| | Balance with excise authorities | 86,444.12 | 84,258.6 |
| | TDS | 1,23,477.00 | 46,149.0 |
| | | 13,86,862.86 | N T \$245,843.30 |

| | | | AS AT |
|-----|---|------------------------------|------------------------|
| | | AS AT 31ST MARCH,2020 | 31ST MARCH,2019 |
| 19 | Revenue from operations | | * |
| | Sale of Products Sale of services (Work Value) | 89,84,872.65 | 79,50,666.4 |
| | Other operating revenues | 89,84,872.65 | 79,50,666.4 |
| | Less: Sales Tax | | |
| | Excise duty | 89.84,872.65 | 79,50,666.4 |
| | 1 | 00,04,012.00 | - |
| 20 | Other Income Dividend received on non-trade investments | | |
| | Exchange gain(net) Commission | and the second | |
| | Interest on FD | 3,32,343.00 | 4,61,322.0 |
| | Misc.Income | 3,32,343.00 | 4,61,322.0 |
| 21 | Cost of material consumed Consumption of Raw material Consumption of Packing material | 27,88,000.10 | 10,07,090. |
| | Consumables | 27,88,000.10 | 10,07,090. |
| | | 27,00,000.10 | |
| 22 | Purchase Stock-in-trade Purchases Stock-in-trade | | |
| | | | |
| | | | |
| 23 | Changes in inventories of finished goods, work-in-progress and stock-in-trade | | |
| | (Increase)/Decrease in Stocks At year end Stock of finished goods | | |
| | Stock-in-trade Work-in-Progress | 52,43,212.07 | 79,80,155 79,80,155 |
| | At the beginning of the year | 52,43,212.07 | 79,80,133 |
| | Stock of finished goods Stock-in-trade | ********** | 95,88,293 |
| | Work-in-Progress | 79,80,155.64 79,80,155.64 | 95,88,293 |
| | | 27,36,943.57 | 16,08,137 |
| | | | |
| 24 | Employee henefit expenses | 5,46,000.00 | 6,59,300 |
| 1 | Salaries & Wages Contribution to Provident and other funds | 19 Web-Carlotte | 4.600 |
| - | Staff Welfare Expenses Leave Encashment | | 6,63,900 |
| 1 ~ | Finance cost | 5,46,000.00 | 6,63,900 |
| 1 | Interest expenses on | | |
| | _Long-term borrowings _Others | | |
| 1 | | | - |
| 2 | | 1,83,070.00 | 1,86,400 |
| 1 | Depreciation on tangible assets Amortisation on Intangible assets | 1,83,070.00 | 1,86,400 |
| 1 | | 1,63,070.00 | OHATG |
| | | | 12 34 |
| | | | RANGAT P |

| 7 Other Expenses for Execution | | |
|--------------------------------|--|--------------|
| Excavation Expense | Salara de la constanta de la c | |
| Site Expenses | 2,13,798.00 | 1,31,625.00 |
| Architect's Fees | | |
| Meters & Transformers | | |
| Freight Inward | | |
| | 2,13,798.00 | 1,31,625.00 |
| 8 OTHER EXPENSES | | |
| Audit Fee | 23,600.00 | 35,400.00 |
| Directors Salary | 7,99,680.00 | 18,33,050.00 |
| Office Expenses | 5,600.00 | 1,47,446.00 |
| Registry & Stamp Charges | 43,050.00 | 29,450.00 |
| Income Tax FY 17-18 | | 20,189.00 |
| Interest on Income Tax | | 2,594.00 |
| Hire Charges | | |
| Brokerage | | |
| Advertisement | 2.09.626.00 | 3,000.00 |
| Security Expense | | |
| Printing & Stationery | 15.890.00 | 9,180.00 |
| Professional Fees | | 2,000.00 |
| | 1.76.259.50 | 97,588.00 |
| Repairs & Maintenance | 72,000.00 | 3.00.000.00 |
| Rent | 5.46.759.0D | 6,96,408.84 |
| Staff Salary | 3,051.23 | 14.778.00 |
| Bank Charges | 3,031.23 | 4,600.00 |
| Telephone, Internet & Postage | 4 00 400 00 | 1,17,192.00 |
| Travelling & Conveyance | 1,09,120.00 | 4.720.00 |
| ROC Fees | 11,800.00 | |
| Builder Registeration Charges | 1,75,130.00 | 75,011.80 |
| TDS late Fees | WEST WAY DE | 18,410.00 |
| Deisel and petrol | 39,063.00 | |
| Electricity Expenses | 53,082.00 | 7,000.00 |
| Miscelleneous Expense | 43,324.50 | 39,331.09 |
| DONATION | | 66,062.00 |
| GST LATE FEES | the state of the s | 160.00 |
| | 23,27,015.23 | 35,23,570.73 |



CILLITILE AND PROJECTS PVT. LTD. F.Y. 2019-20 F.Y. 2019-20

FIXED ASSETS

| Block of Assets / Asset | Rate | | Gross Block | Slock | | | | Depreciation | | | Net Block | lock 1 |
|-------------------------------------|------------------------|--|-------------------|-----------|--|-----------------------------|--------------------|--------------|---------------------------------|-------------|-------------|-------------|
| | | 01/04/2019 | Additions | Sale/Adj. | 31/03/2020 | 01/04/2019 | For the Year | Sale/Adj. | Residual Value Adjustment | 31/03/2020 | 31/03/2020 | 31/03/2019 |
| | | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees | Rupees |
| COMPUTERS AND DATA PROCESSING UNITS | OCESSING | SUNITS | | | | | | | | | | |
| COLOUR MONITOR | 63.16% | 1,31,040.00 | 0.00 | 00:00 | 1,31,040.00 | 35,146.72 | 60,566,20 | 0.00 | 00:00 | 95,712,92 | 35.327.08 | 95.893.28 |
| FURNITURE AND FITTINGS | COLUMN TO THE STATE OF | | | | | | | | | | | |
| FURNITURE & FIXTURES | 25.89% 63.16% | 10,004.00 | 0000 | 0.00 | 10,004 00 | 9,880.00 | 12,213.84 | 0.00 | 0.00 | 36,637.93 | 34,962.07 | 47, 175,91 |
| Total (Asset Group) | | 81,604.00 | 00.00 | 00.00 | 81,604.00 | 34,304.09 | 12,213.84 | 00'0 | 00'0 | 4 | 35,086.07 | 47,299.91 |
| MOTOR VEHICLES | | , | | | | | | | | | | |
| MOTORCYCLE | 25.89% | 41,618.00 | 0.00 | 0.00 | 41,618.00 | 28,117.17 | 3,495.36 | 00.0 | 00:0 | | 10,005.47 | 13,500.83 |
| Total (Block) | 22,000.00 | 92,167.00 | 00.00 | 0.00 | 92,167,00 | 40.774.04 | 13.305.63 | 0.00 | 0.00 | 54.079.67 | 38 087 33 | 51,392,13 |
| OFFICE EQUIPMENT | | | | | The same of the sa | | | | | | | |
| OFFICE EQUIPMENT | 45.07% | 64,000.00 | 00:00 | 00:00 | 64,000.00 | 47,049.89 | 7,639.41 | 00.0 | 000 | 54,689.30 | 9,310,70 | 16,950.11 |
| PLANT AND MACHINERY | | The second secon | The second second | 1000 000 | The second secon | Variable of the Contraction | All Control of the | | | | | |
| GENERATOR | 18.10% | 8,65,000.00 | 00.0 | 00.00 | 8,65,000.00 | 3,82,767.78 | 87,284.03 | 00:00 | 00.0 | 4,70,051.81 | 3,94,948.19 | 4,82,232.22 |
| GENERATOR | 31.23% | 34,606.00 | 0.00 | 00'0 | 34,608.00 | 32,740.36 | 582.64 | 00:00 | 00:00 | 33,323.00 | 1,283.00 | 1,865.64 |
| MACHINERIES 13.91 PERCENT | 22.09% | 0.00 | 18,000.00 | 0.00 | 18,000.00 | 00.00 | 97.78 | 0.00 | 0.00 | 97.78 | 17,902 22 | 000 |
| PLANT & MACHINERY | 18.10% | 9,000.00 | 0.00 | 0.00 | 9,000 00 | 22,023.07 | 1,086.71 | 0.00 | 00.00 | 4,082.78 | 4,917.22 | 6,003.93 |
| Total (Asset Group) | | 32,278.00 | 00.00 | 00.00 | 32,278.00 | 25,019.14 | 1,478.62 | 00'0 | 0.00 | 26,497.76 | 5,780.24 | 7,258.86 |
| Total (Block) | | 9,31,884,00 | 18,000.00 | 00.00 | 9,49,884.00 | 4,40,527.28 | 89,443.07 | 00'0 | 00.00 | 5,29,970.35 | 4,19,913.65 | 4,91,356.72 |
| Grand Total | | 13,00,695,00 | 18,000.00 | 00'0 | 13,18,695,00 | 5,97,802.02 | 1,83,168.15 | 00.0 | 00.00 | 7,80,970,17 | 5,37,724,83 | 7,02,892,98 |

CALCULATION SHEET FOR DEPRECIATION ON FIXED ASSETS

| Particulars | Date of Put to Use | Cost | Dep. Upto 31/03/2019 | WDV / Carrying Amount | Residual | Remaining Life / Useful Life | Method of Depreciat | Rate (%) Deduction | Deduction | Depreciation Calculation | Depreciation | Depreciation Depreciation of Deduction |
|------------------------|--|--------------------|-------------------------|-----------------------------|---------------|--|---------------------------|--------------------|------------------|--|---------------|--|
| UTERS AND DA | COMPUTERS AND DATA PROCESSING UNITS | SUNITS | | | | Service and the service and th | ion | - | | | | |
| UR MONITOR (| COLOUR MONITOR (Useful Life (Years): 3; Rate (SLM); 31.67%; Rate (WDV): 63.16%) |): 3; Rate (SLM); | 31.67%; Rate | (WDV): 63.16 | (%) | 1.58681.00 | | | Topo III | Marie Company of the Company | Sign of the | OSET TO |
| Opening | 28/10/2018 | 1,31,040.00 | 35.146.72 | 95,893,28 | 6,552.00 | 3 | WDV 63.16% | 63.16% | STORES OF STREET | 366 Days (01/04/19 - 31/03/20) | 60.566.20 | |
| FURNITURE AND FITTINGS | TINGS | STATE OF THE PARTY | | III REPORTED IN | Confidence of | THE STREET WAY | STREET TOTAL | | Seattless | THE RESIDENCE OF THE PARTY OF T | THE PERSON IN | Salar Barrell |
| TURE & FIXTUR | FURNITURE & FIXTURES (Useful Life (Years): 10; Rate (SLM): 9.5%; Rate (WDV): 25.89%) | Years): 10; Rate | (SLM): 9.5%; | Rate (WDV): 2 | (%68.83 | | 80000 | THE SAME OF | | | | The state of the s |
| Opening | | | | | | | | | | | | |
| FURNITURE & FIXTURES | 01/04/2007 | 10,004.00 | 9,880.00 | 124.00 | 124.00 | 8 | WDV | 63.16% | | 366 Days (01/04/19 - 31/03/20) | 00.00 | 160 |
| FURNITURE & FIXTURES | 30/04/2016 | 31,600.00 | 18,380.73 | 13,219.27 | 1,580.00 | 10 | WDV | 25.89% | | 366 Days (01/04/19 - 31/03/20) | 3,422.47 | * |
| FURNITURE | 31/08/2018 | 40,000.00 | 6,043.36 | 33,956.64 | 2,000.00 | 10 | WDV | 25.89% | | 366 Days (01/04/19 - 31/03/20) | 8,791.37 | 1 |

| - | | 81,604.00 | 34,304.00 | | H | H | П | H | | 12,213,84 | 0.00 |
|--|-----------------------------------|---|---|--|---------------|-----------|------------------|-----------------|--|---|------|
| MOTORICY HINT MOTORICY (SLM): 9.5%; Ra MOTOR | Life (Years): 10, | | %; Rate (WDV 28,117,17] | nte (WDV): 25.89%) | 2,081.00 | 101 | 10 WDV 25.89% | 25.89% | 366 Days (01/04/19 - 31/03/20) | 3,495.36 | |
| SCOOTY (Vastul Life () Opening MOTORCYCLE | Voars): 10; Rate | (SLM): 9.5%; Rat 50,549.00 92,167.00 | 12.656.87 40,774.04 | 37,892.13 | 2,527,00 | 01 | VOW | 25.89% | 366 Days (01/04/19 - 31/03/20) | 9,810.27 | 0.00 |
| OFFICE EQUIPMENT (Useful Life (Years): 5; Rate (SLM): 19%; Rate (WDV): 45.07%) | Useful Life (Year | rs): 5; Rate (SLM) | i: 19%; Rate () | NDV): 45.07% | | | | | | | |
| Opening | 23/12/2016 | 64,000.00 | 47,049.89 | 16,950.11 | 3,200,00 | TO. | 5 WDV 45.07% | 45.07% | 366 Days (01/04/19 - 31/03/20)/ | 7,639.41 | |
| PLANT AND MACHINERY GENERATOR (Useful Life (Years): 15; Rate (SLM): 6.33%; Rate (WDV): 18.1%) | .ife (Years): 15; I | Rate (SLM): 6.33 | %; Rate (WDV |]: 18.1%) | | | | | | | |
| Opening MISC. FIXED ASSETS 01/04/2007 34,606.00 32,740.36 1,865. GENERATOR (Useful Life (Years): 15; Rate (SLM): 6.33%; Rate (WDV): 18.1%) | 01/04/2007 Life (Years): 15; | 34,606.00 Rate (SLM): 6.33 | 32,740.36 %; Rate (WDV | 1,865.64 | 606.00 | 80 | MDV | 8 WDV 31.23% | [366 Days (01/04/19 - 31/03/20) | 582.64 | |
| Opening GENERATOR FOR | 12/04/2016 | 5,50,000.00 | 5,50,000.00 2,45,843.33 | 3,04,156.67 | 27,500.00 | 15 | VDV | 18.10% | 366 Days (01/04/19 - 31/03/20) | 55,052.36 | |
| RANCHI GENERATOR FOR | 19/05/2016 | 3,15,000.00 | 1,36,924.45 | 1,78,075.55 | 15,750.00 | 15 | WDV | 18.10% | 366_Days (01/04/19 - 31/03/20) | 32,231.67 | |
| DHANBAD 8.65,000.00 3.82.767.78 MACHINERIES 13.91 PERCENT (Useful Life (Years): 12; Rate (SLM): 7.92%; Rate (WDV): 22.09%) | FRCENT (Usefu | 8,65,000.00 3,82,767.78 | 3,82,767.78 ; Rate (SLM): | 7.92%; Rate (| MDV): 22.09%) | - Section | | - | | 87,284.03 | 0.00 |
| Addition INVERTOR 23/03/2020 18,000.00[INVERTOR 23/03/2020 18,000.00[PLANT & MACHINERY (Useful Life (Years): 15; Rate (SLM): | 23/03/2020 | 18,000.00 tars): 15; Rate (S | 0.00 LM): 6.33%; R | 0.00 18,000.00 8.33%; Rate (WDV): 18.1%) | 900.00[| 12 | WDV | WDV 22.09% | 9 Days (23/03/20 - 31/03/20) | 87.78 | |
| Opening PUMP FRIDGE | 21/03/2017 | 23,278.00 9,000.00 32,278.00 | 22,023.07 2,996.07 25,019.14 4,40,527.28 | 1,254.93 | 408.00 | 8 5 | WDV | 31.23% | 366 Days (01/04/19 - 31/03/20) 366 Days (01/04/19 - 31/03/20) | 391.91 1,085.71 1,478.62 89,443.07 | 0.00 |
| Grand Total | | | 5,97,802.02 | | | | | | | 1,03,100.13 | |