

AAROHAN BULIDERS PRIVATE LIMITED

*Krishnapuri Colony, Chutia
Ranchi, Jharkhand*

AUDIT REPORT

*F. Y 2017-18
A. Y 2018-19*



*PRABHASH KUMAR & CO.
Chartered Accountants*

To,
The Members of
AAROHAN BUILDERS PVT LTD

Dear Members,

Your Directors have pleasure in presenting their Report on the business of the Company together with the Audited Statement of the account for the year ended March 31,2018.

Financial Summary or Performance Of The Company:

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2018	31.03.2017
Sales for the year	8,04,32,362.78	11,57,29,781.00
Other Income	11,11,956.14	9,36,598.36
Total Income	8,15,44,318.92	11,66,66,379.36
Profit before Financial Expenses, Preliminary expenses, Depreciation and Taxation	15,16,224.54	35,47,952.86
Less: Financial expenses	-	-
Operating profit before Preliminary expenses, Depreciation & Taxation	15,16,224.54	35,47,952.86
Less: Depreciation & Preliminary expenses W/off	38,42,455.27	28,48,952.58
Profit before Taxation	53,58,679.81	63,96,905.44
Less : Provision for Taxation	-	-
Current Tax	18,77,017.00	20,30,992.00
Deferred Tax	(2,21,185.00)	(54,347.00)
Profit after Taxation	32,60,477.81	43,11,566.44
Add: Charge pursuant to the adoption of revised Schedule II	-	-
Add: Charge on account of transitional provisions under AS 15	-	-
Add: Balance brought forward	-	-
Profit available for appropriation	32,60,477.81	43,11,566.44

Operations & Transfer to Reserves:

During the year under review, the company made a Profit/Loss of Rs. 53,58,629.81 and after providing provision for tax of Rs. 18,77,017.00 & Deferred Tax Assets of Rs. (2,21,185.00) and profit of Rs. 32,60,477.81 transferred to reserve & surplus.

Dividend

The Company has not declared any amount of Dividend.

Material Changes Between The Date Of The Board Report And End Of Financial Year

There have been no material changes & commitments, affecting the financial position of the Company.

Significant and material orders passed by the Regulators or Courts or Tribunal impacting the Going Concern status and Company's Operation in Future

During the year under review there has been no such significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status & Company's operations in future

Subsidiary Company:

As on 31st March 2018, the Company does not have any subsidiary

Statutory Auditors & Audit Report:

PRABHASH KUMAR & CO. Chartered Accountants, the statutory Auditors of the company having registration number FRN No.: 010223C holds office until the conclusion of the Annual General Meeting subject to the ratification of the members at every general meeting. The Company has received a certificate from the statutory auditors to the effect that their re-appointment, if made, would be within the limits prescribed. The statutory auditors have also confirmed that they hold a valid certificate issued by the "Peer Review Board" of the Institute Of Chartered Accountants of India.

There are no qualification or observations or remarks made by the auditors in their Report

Change in the nature of business:

There is no change in the nature of the business of the company.

Details of directors or key managerial personnel:

The Board of Directors has not appointed any directors or key managerial personnel

Conservation of energy, Technology absorption, Foreign Exchange earnings and outgo:

The requirement of Section 134(3)(m) (1) of the Companies Act, 2013 read with Rule, 8 of the Companies(Accounts) Rules,2014 are not applicable since there was no energy consumption technology absorption of foreign exchange earnings and outgo.

Corporate Social Responsibility:

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

Number of meeting of the Board:

During the year 2017-18, the Board Of Directors met 07 times viz. on 09.04.2016, 19.05.2016, 14.07.2016, 31.08.2016, 03.10.2016,17.11.2016,02.03.2017.

Directors Responsibility Statement as required under Section 134(3)(C) of the Companies Act

Yours Directors state that the annual accounts of the Company have been prepared in conformity, in all material respects, with the generally accepted accounting standards in India and supported by reasonable and prudent judgement and statement so as to give a true and fair view of the state of affairs of the Company. Significant accounting policies followed and other disclosures are appearing in the Notes to the Accounts and forming part of the annual accounts.

Declaration by Independent Directors

The Company was not required to appoint Independent Directors u/s 149(4) and Rule 4 of the Companies Rules, 2014 hence no declaration has been obtained.

Company's policy on Directors' appointment & remuneration including criteria for determining qualification, positive attributes, independence of a directors and other matters provided a/s 178(3) of the Companies Act 2013.

The Company being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under section 178(1) of the Companies Act, 2013 And Rule 6 of the Companies Rules, 2014 and Stakeholders Relationship Committee u/s 178(5) of the Companies Act, 2013.

Particulars of loans, guarantees or investments under section 186:

During the year under review, the Company has not advanced any loans / given guarantees/ made investments.

Particulars of Employees:

The requirement of Rule 5(2) of the Companies Rules, 2014 are not applicable since there was no employee receiving remuneration to the extent laid down therein.

EXTRACT OF THE ANNUAL RETURN IN FORM MGT-9:

Pursuant to section 92(3) of the Companies Act 2013 And Rule 12(1) of the Companies Rules, 2014.

These financial statements of the Company have been audited by PRABHASH KUMAR & CO. A reference may be made to their report date 24.08.2018 to the members.

BY ORDER OF THE BOARD

(CHAIRMAN)

DATE: 24/08/2018
PLACE: RANCHI

**PRABHASH KUMAR & CO.****(CHARTERED ACCOUNTANTS)**Head Office: Office no. 10 2nd floor GEL Church Complex Main Road, Ranchi – 834001e-mail:- pkmittal31@gmail.com

Tel. 9431100669, 0651- 2331392 Fax- 0651-2331392

To
The Members
Aarohan Builders Private Limited.
Krishnapuri Colony, Chutia, Ranchi.

Report on the Standalone financial statements

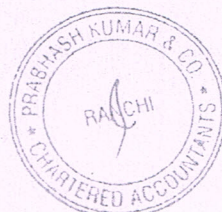
Opinion

We have audited the accompanying Standalone financial statements of Aarohan Builders Private Limited which comprise the Balance Sheet as at March 31, 2018 the statement of Profit and Loss and statement of cash flows 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 standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2018, and profit/loss, (change in equity) and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit 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 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 hereunder, 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.



Responsibility of Management for the Standalone Financial Statements

The company's Board of Directors is responsible for the matters stated in Section 134 (5) of the Companies Act, 2013 ("The Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (change in equity) 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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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.

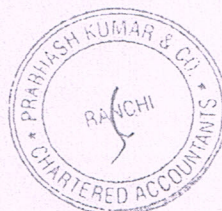
Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility For The Audit Of The Financial Statements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure" a statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

As required by section 143 (3) of the Act, we report that:

1. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books [and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.]
2. The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.
3. The Balance Sheet and the statements of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account [and with the returns received from the branches not visited by us].

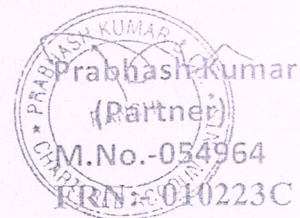


4. In our opinion, the aforesaid Standalone financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
5. On the basis of written representations received from the directors as on March 31, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018 from being appointed as a director in terms of Section 164 (2) of the Act.
6. 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 A".
7. 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:
 - a) The Company has disclosed the impact of pending litigations on its financial position in its financial statements-Refer Note XX to the financial statements; [or the Company does not have any pending litigations which would impact its financial position.
 - b) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts-Refer Note XX to the financial statements; [or the Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses].
 - c) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company {or, following are the instances of delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by Education and Protection Fund by the Company}.

Place. Ranchi

Date.24/08/2018

Prabhash Kumar & Co.
(Chartered Accountants)



Add- GEL Church Complex,
Main Road, Ranchi.

FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of AAROHAN BUILDERS PRIVATE LIMITED KRISHNAPURI COLONY, CHUTI A., RANCHI, JHARKHAND, 834001 AAFCA4319L was conducted by Us PRABHASH KUMAR & CO. in pursuance of the provisions of the COMPANIES Act, and We annex here to a copy of Our audit report dated 24/08/2018 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018
- (b) the audited balance sheet as at, 31/03/2018 ; and
- (c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

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

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

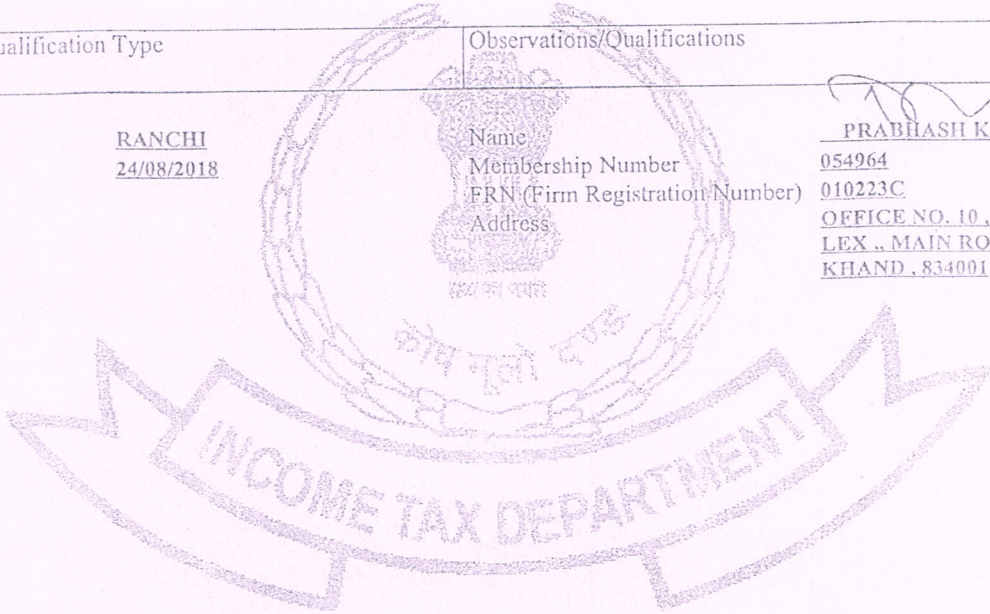
Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
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Place RANCHI
Date 24/08/2018

Name
Membership Number
FRN (Firm Registration Number)
Address

PRABHASH KUMAR & CO.
054264
010223C
OFFICE NO. 10, GEL CHURCH COMP
LEX, MAIN ROAD, RANCHI, JHAR
KHAND, 834001



FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		AAROHAN BUILDERS PRIVATE LIMITED				
2	Address		KRISHNAPURI COLONY, CHUTIA, RANCHI, JHARKHAND, 834001				
3	Permanent Account Number (PAN)		AAFCA4319L				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes				
	Sl No.	Type	Registration Number				
	1	Service Tax	20320201017				
	2	Goods and Services tax - JHARKHAND	20AAFCA4319LIZY				
5	Status		Company				
6	Previous year from		01/04/2017 to 31/03/2018				
7	Assessment Year		2018-19				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits					
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
	S.No.	Name			Profit Sharing Ratio (%)		
	1						
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	S.No.	Sector			Sub Sector		Code
	1	CONSTRUCTION			Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.		06005
10	b	If there is any change in the nature of business or profession, the particulars of such change					No
	S.No.	Business	Sector	SubSector		Code	
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					Yes
	S.No.	Books prescribed					
	1	CASH BOOK, BANK BOOK, PURCHASE, SALES, LEDGER, JOURNAL.					
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	1	CASH BOOK, BANK BOOK, PURCHASE, SALES, LEDGER, JOURNAL	KRISHNAPURI COLONY, CHUTIA,		RANCHI	JHARKHAND	834001
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined						
	CASH BOOK, BANK BOOK, PURCHASE, SALES, JOURNAL, LEDGER.						
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).						No
	S.No.	Section					Amount
	Nil						
13	a	Method of accounting employed in the previous year			Mercantile system		

13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No					
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.								
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)					
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No					
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.								
	S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)				
		Total							
13 f	Disclosure as per ICDS.								
	S.No.	ICDS	Disclosure						
	1	ICDS I - Accounting Policies	All significant accounting policies adopted are disclosed in the notes to the attached financial statements.						
	2	ICDS II - Valuation of Inventories	The inventories has been valued using standard costing technique as a measurement of cost and it approximates the actual cost. Inventories are not inclusive of duties and taxes, yet there is no effect on profits, refer to clause 14(b) of Form 3CD.						
	3	ICDS III - Construction Contracts	Physical proportion method has been used for calculation						
	4	ICDS IV - Revenue Recognition	All significant revenue recognition policies adopted are disclosed in the notes to the attached financial statements.						
	5	ICDS V - Tangible Fixed Assets	As per Schedule of Fixed asset forming part of financial statement and clause 18 of Form 3CD.						
	6	ICDS VII - Governments Grants	NA						
	7	ICDS IX - Borrowing Costs	Borrowing costs that are attributable to the acquisition or construction of a Qualifying asset (as defined in ICDS 1X) are capitalized as a part of cost of such asset till such time as the asset is first put to use / when substantially all the activities necessary to prepare such inventory for its intended sale are complete. All other borrowing costs are charged to Statement of Profit or Loss.						
	8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	NA						
14 a	Method of valuation of closing stock employed in the previous year.			AT COST PRICE					
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No					
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)					
15	Give the following particulars of the capital asset converted into stock-in-trade								
	S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade				
	Nil								
16	Amounts not credited to the profit and loss account, being:-								
16 a	The items falling within the scope of section 28			Amount					
	S.No.	Description							
	Nil								
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned			Amount					
	S.No.	Description							
16 c	Escalation claims accepted during the previous year			Amount					
	S.No.	Description							
	Nil								
16 d	Any other item of income			Amount					
	S.No.	Description							
	Nil								
16 e	Capital receipt, if any			Amount					
	S.No.	Description							
	Nil								
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:								
	S.No.	Details of property	Address Line 1	Address Line 2	City/Town/ District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

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

S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV / Actual (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	CENT VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
1	Plant & Machinery @ 40%	40%	10	17373	0	0	0	17373	0	3479	13904
2	Plant & Machinery @ 15%	15%	17772497	3858397	0	0	0	3858397	0	3123174	18507720

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

19 Amounts admissible under sections :

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

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

S.No.	Description	Amount

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

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities

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

Capital expenditure		Amount in Rs.
S.No.	Particulars	
Personal expenditure		Amount in Rs.
S.No.	Particulars	
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		Amount in Rs.
S.No.	Particulars	
Expenditure incurred at clubs being entrance fees and subscriptions		Amount in Rs.
S.No.	Particulars	
Expenditure incurred at clubs being cost for club services and facilities used.		Amount in Rs.
S.No.	Particulars	
Expenditure by way of penalty or fine for violation of any law for the time being force		Amount in Rs.
S.No.	Particulars	
Expenditure by way of any other penalty or fine not covered above		Amount in Rs.
S.No.	Particulars	
Expenditure incurred for any purpose which is an offence or which is prohibited by law		Amount in Rs.
S.No.	Particulars	

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

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

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

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

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (iia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account					
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account					
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
S.No.	Nature Of Liability	Amount in Rs.									
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income											
S.No.	Nature Of Liability	Amount in Rs.									
(i) Amount inadmissible under the proviso to section 36(1)(iii)											
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										
23	Particulars of any payment made to persons specified under section 40A(2)(b).										
S.No.	Name of Person	Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)					

1	AARTI PRADHAN	AISPP8797R	DIRECTOR	REMUNERATION	780000			
2	ASHOK PRADHAN	AGYPP3610R	DIRECTOR	REMUNERATION	200000			
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.							
	S.No.	Section	Description	Amount				
	Nil							
25	Any amount of profit chargeable to tax under section 41 and computation thereof.							
	S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any		
	Nil							
26 (i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-							
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-							
26 (i)A(a)	Paid during the previous year							
	S.No.	Section	Nature of liability	Amount				
	Nil							
26 (i)A(b)	Not paid during the previous year							
	S.No.	Section	Nature of liability	Amount				
26 (i)B	was incurred in the previous year and was							
26 (i)B(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)							
	S.No.	Section	Nature of liability	Amount				
	1	Sec 43B(a)-Tax, Duty, Cess, Fee etc	tds payable	290776				
26 (i)B(b)	not paid on or before the aforesaid date							
	S.No.	Section	Nature of liability	Amount				
	Nil							
	(State whether sales tax, goods and services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.)		Yes	SALES TAX RS. 2003396, LABOUR CESS RS. 824690.90				
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit (ITC) in accounts				No			
	CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts					
	Opening Balance							
	Credit Availed							
	Credit Utilized							
	Closing/Outstanding Balance							
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-							
	S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)			
	Nil							
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)				No			
	S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of shares
	Nil							
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib). If yes, please furnish the details of the same				No			
	S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares		
	Nil							
A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?				No			
A(b)	If yes, please furnish the following details:							
	S.No.	Nature of income:		Amount (in Rs.)				

B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56												No	
B(b)	If yes, please furnish the following details:													
	S.No.	Nature of income:								Amount (in Rs.)				No
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)												No	
	S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	
	Nil													
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.												No	
A(b)	If yes, please furnish the following details:													
	S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money							
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B												No	
B(b)	If yes, please furnish the following details:													
	S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)				
	Nil													
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019)												No	
C(b)	If yes, please furnish the following details:													
	S.No.	Nature of the impermissible avoidance arrangement							Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-													
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.					
	Nil													

31	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-							
		S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
		Nil							
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)									
31	b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-							
		S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt	
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							
		S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt			
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-							
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment	
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)									
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:--							
		S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
		Nil							

31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—				
		S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
		Nil				

31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—				
		S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.
		Nil				

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

32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available					
		S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order)	Remarks
						Amount as assessed	Order U/S and Date
		Nil					

32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	No
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32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
		If yes, please furnish the details below	

32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	No
		If yes, please furnish details of the same	

32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73	No
		If yes, please furnish the details of speculation loss if any incurred during the previous year	

33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)			No
	S.No.	Section	Amount	
	Nil			

34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish									Yes	
		S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government

								rate out of (7)		out of (6) and (8)	
1	RCHA00942E	194C	Payments to contractors	18210600	18210600	0	223276	0	0	0	
2	RCHA00942E	194J	Fees for professional or technical services	60000	60000	0	6000	0	0	0	
3	RCHA00942E	192	Salary	780000	780000	0	71500	0	0	0	
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:									Yes	
	S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/ transactions which are not reported				
	1	RCHA00942E	26Q	31/07/2017	03/08/2017	Yes					
	2	RCHA00942E	26Q	31/05/2018	26/10/2018	Yes					
	3	RCHA00942E	24Q	31/05/2018		No				return not submitted	
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish the details:									No	
	S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	Amount	Dates of payment					
	Nil										
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
	Nil										
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35 bA	Raw materials :										
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
	Nil										
35 bB	Finished products :										
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
	Nil										
35 bC	By products :										
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
	Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
	S.No.					(d) Total tax paid thereon	(e) Date of Payment with Amounts				

	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	Amount	Dates of payment		
	Nil						
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (c) of clause (22) of section 2				No		
A(b)	If yes, please furnish the following details:						
	S.No.	Amount received (in Rs.)	Date of receipt				
37	Whether any cost audit was carried out				Not Applicable		
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor						
38	Whether any audit was conducted under the Central Excise Act, 1944				Not Applicable		
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor				Not Applicable		
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
No	Particulars	Previous Year		Preceding previous Year			
a	Total turnover of the assessee	80432363		115729781			
b	Gross profit / Turnover	24340718	80432363 30.26 %	30002444	115729781 25.92 %		
c	Net profit / Turnover	5358679	80432363 6.66 %	6396905	115729781 5.53 %		
d	Stock-in-Trade Turnover	7892685	80432363 9.81 %	2014530	115729781 1.74 %		
e	Material consumed/ Finished goods produced		%		%		
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
	S.No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil						
42	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?				No	
	A(b)	If yes, please furnish the following details:					
	S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported
43	A(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286				No	
	A(b)	If yes, please furnish the following details:					
	S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
A(c)	If Not due , please enter expected date of furnishing the report						

44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)						
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

Place RANCHI
Date 24/08/2018

Name PRABHASHI KUMAR & CO.
Membership Number 054964
FRN (Firm Registration Number) 010223C
Address OFFICE NO. 10, GEL CHURCH COMPLEX, MAIN ROAD, RANCHI, JHARKHAND, 834001,

Form Filing Details	
Revision/Original	Revised
Reason	Others
Description	DIFFERENCE IN BALANCE SHEET DUE TO WRONG ATTACHMENT

Addition Details(From Point No. 18)									
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount	
					MODVAT	Exchange Rate Change	Subsidy Grant		
Plant & Machinery @ 40%	1	18/12/2017	18/12/2017	17373	0	0	0	17373	
Total of Plant & Machinery @ 40%								17373	
Plant & Machinery @ 15%	1	31/03/2018	31/03/2018	1155385	0	0	0	1155385	
	2	31/03/2018	31/03/2018	428786	0	0	0	428786	
	3	20/06/2017	20/06/2017	2238874	0	0	0	2238874	
	4	31/03/2018	31/03/2018	35352	0	0	0	35352	
Total of Plant & Machinery @ 15%								3858397	

Deduction Details(From Point No. 18)				
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount	
Plant & Machinery @ 40%				
Total of Plant & Machinery @ 40%				0
Plant & Machinery @ 15%				
Total of Plant & Machinery @ 15%				0

AAROHAN BUILDERS PRIVATE LIMITED
KRISHNAPURI COLONY, CHUTIA, RANCHI

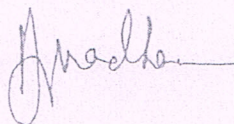
Balance Sheet as at 31.03.2018

Particulars	Note No.	(Amount in Rs.) As on 31.03.2018	(Amount in Rs.) As on 31.03.2017
I. EQUITY AND LIABILITIES:			
1 Shareholders' funds			
(a) Share Capital	1	38,00,000.00	38,00,000.00
(b) Reserves and surplus	2	2,33,90,813.85	2,01,30,336.04
© Money received against share warrants			-
2 Share application money pending allotment			
3 Non-current liabilities			
(a) Long-term borrowings	3	78,04,578.91	72,29,865.70
(b) Deferred tax liabilities		5,23,937.00	3,02,752.00
(c) Other Long term liabilities			-
(d) Long-Term provisions			-
4 Current liabilities			
(a) Short-term borrowings	4	2,49,64,533.04	1,57,44,808.55
(b) Trade payables	5	1,63,65,467.29	1,85,40,723.17
(c) Other current liabilities			-
(d) Short-term provisions	6	22,57,993.00	24,46,472.00
TOTAL		7,91,07,323.09	6,81,94,957.46
II. ASSETS:			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	7	1,59,01,688.18	1,56,68,372.45
(ii) Intangible assets			-
(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			-
2 Current assets			
(a) Current investments	8	1,35,02,675.30	1,72,18,905.90
(b) Inventories		78,92,685.27	20,14,530.00
(c) Trade receivables	9	12,29,475.00	95,39,494.00
(d) Cash and cash equivalents	10	14,21,678.92	11,14,851.07
(e) Short term loans and advances	11	3,91,59,120.42	2,24,38,804.04
(f) Other current assets			-
TOTAL		7,91,07,323.09	6,81,94,957.46
		(0.00)	0.00

Accounting policies & Notes on Account are forming part of Balance Sheet. 19

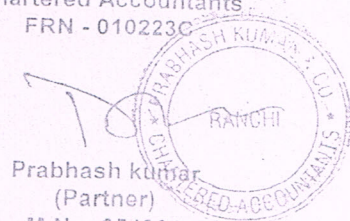
Directors:-
1. Ashok Pradhan
DIN:-00732228

2. Arti Pradhan
DIN:-00732269



IN TERMS OF OUR REPORT OF EVEN DATE

Prabhash Kumar & Co.
Chartered Accountants
FRN - 010223C



Prabhash Kumar
(Partner)
M.No.-054964

Add:- Church Complex, Main Road, Ranchi-01

Place : Ranchi
Dated: 24/08/2018

AAROHAN BUILDERS PRIVATE LIMITED

KRISHNAPURI COLONY, CHUTIA, RANCHI

Profit and Loss Statement for the year ended 31.03.2018

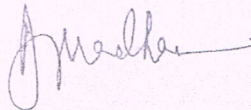
Particulars	Note No.	As on 31.03.2018	As on 31.03.2017
I. Revenue from operations			
(a) Sale of product		8,04,32,362.78	11,57,29,781.00
(b) Sale of Services			
(c) Other Operative Revenue			
II. Other income	12	11,11,956.14	9,36,598.36
III. Total Revenue (I+II)		<u>8,15,44,318.92</u>	<u>11,66,66,379.36</u>
IV. Expenses:			
Cost-of materials consumed	13	6,19,69,799.21	7,79,07,014.68
Purchase of Stock-in-Trade			
Changes in inventory		(58,78,155.27)	78,20,322.00
Employee benefits expense	14	34,74,392.00	28,91,703.00
Finance cost	15	30,69,794.46	29,58,239.21
Depreciation and amortization expense		38,42,455.27	72,81,348.05
Other expenses	16	97,07,353.44	1,58,43,242.45
Total Expenses		<u>7,61,85,639.11</u>	<u>11,47,01,869.39</u>
V. Profit before exceptional and extraordinary items and tax (III-IV)		53,58,679.81	63,96,905.44
VI. Exceptional items		-	-
VII. Profit before extraordinary item and tax (V-VI)		<u>53,58,679.81</u>	<u>63,96,905.44</u>
VIII. Extraordinary items		-	-
IX. Profit before tax (VII-VIII)		<u>53,58,679.81</u>	<u>63,96,905.44</u>
X. Tax expenses:			
(1) Current tax	18	18,77,017.00	20,30,992.00
(2) Deferred tax		(2,21,185.00)	(54,347.00)
XI. Profit (Loss) for the period from continuing operations		32,60,477.81	43,11,565.44
XII. Profit/(loss) from discontinuing operations		-	-
XIII. Tax expenses of discontinuing operations		-	-
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV. Profit (Loss) for the period (XI-XIV)		<u>32,60,477.81</u>	<u>43,11,566.44</u>
XVI. Earnings per equity share:			
(1) Basic			11.35
(2) Diluted			

Accounting policies & Notes on Account are forming part of Balance Sheet.

IN TERMS OF OUR REPORT OF EVEN DATE

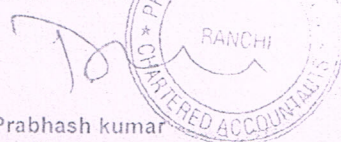
Directors:-

1. Ashok Pradhan
DIN:-00732228



2. Arti Pradhan
DIN:-00732269

Prabhash Kumar & Co
Chartered Accountants
FRN - 010223



Prabhash kumar
(Partner)
M.No.-054964

Add:- Church Complex, Main Road, Ranchi-01

Place : Ranchi
Dated: 24/08/2018

M/S AAROHAAN BUILDERS PRIVATE LIMITED

NOTE : 1	<u>SHARE CAPITAL</u> Disclosure 1	31st March 2018		31st March 2017	
		No. of Shares	Amount	No. of Shares	Amount
Authorised					
Preference Shares @ Rs. 10/- each					
Equity Shares @ Rs. 10/- each		500000	50,00,000.00	500000	50,00,000.00
Issued					
Preference Shares @ Rs. 10/- each					
Fully paid up for cash					
Equity Shares @ Rs. 10/- each		380000	38,00,000.00	380000	38,00,000.00
Fully paid up for cash					
		<u>3,80,000.00</u>	<u>38,00,000.00</u>	<u>380000</u>	<u>38,00,000.00</u>

Disclosure 2

Particulars	Equity Shares		Equity Shares	
	No. of Shares	Amount	No. of Shares	Amount
Shares O/s at the beginning	380000	38,00,000.00	380000	38,00,000.00
Shares issued during the year	-	-	0	-
Shares write off during the year	-	-	0	-
Shares O/s at the end	380000	38,00,000.00	380000	38,00,000.00

Disclosure 3

Shareholders holding more than 5% shares

Name of Shareholder	As at March 2018		As at March 2017	
	No. of Shares	% of holding	No. of Shares	% of holding
Ashok Pradhan	326600	85.95	326600	85.95
Ganga Devi	40500	10.66	40500	10.66

NOTE : 2 RESERVE & SURPLUS

Other Reserve - Amalgamation Reserve

Opening Balance	-	-
Add: Current Year Transfer	-	-
Less: Written Back in current year	-	-
Closing Balance	-	-

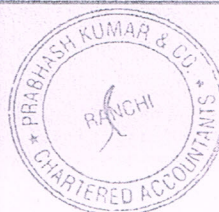
Securities Premium Account

Opening Balance	-	-
Add : Security Premium Credit on Share	-	-
Less: Premium Utilised for Various Reasons		
Premium on Redemption on Debentures	-	-
For Issing Bonus Shares	-	-
Closing Balance	-	-

Surplus

Profit and Loss Account

Opening Balance	2,01,30,336.04	1,58,18,769.60
Add : Net Profit / (Loss) for the year	32,60,477.81	43,11,566.44
Add : Trfd from Reserve	-	-
Less : Trfd to Reserve	-	-
Less : Dividend	-	-
Closing Balance	<u>2,33,90,813.85</u>	<u>2,01,30,336.04</u>
Gross Total Rs.	<u>2,33,90,813.85</u>	<u>2,01,30,336.04</u>



M/S AAROHAAN BUILDERS PRIVATE LIMITED

SCHEDULE "3"

LONG TERM BORROWINGS

	Year 2018	Year 2017
IndusInd Bank Loan No. BRR00858D	9,48,911.55	17,29,191.52
IndusInd Bank Loan No. BRR00859D	9,48,911.55	17,29,191.52
IndusInd Bank Loan No. BRR00433E	5,59,551.83	-
IndusInd Bank Loan No. BRR00434E	5,59,551.83	-
Sanjay Palsania	18,29,000.00	18,29,000.00
Syndicate Bank Greader Loan(0344)	14,46,186.09	-
Syndicate Bank Car loan 0176	15,12,466.06	19,42,482.66
	<u>78,04,578.91</u>	<u>72,29,865.70</u>

SCHEDULE "4"

SHORT TERM BORROWINGS

Syndicate Bank OD 0384	1,41,61,962.77	1,37,72,835.74
IndusInd Bank Loan BRR00391E	8,27,038.77	19,71,972.81
N Pandey- ABPL(Joint Venture)	76,05,742.50	-
RDD (RWA) Work Division Jamshedpur (Advance)	23,69,789.00	-
	<u>2,49,64,533.04</u>	<u>1,57,44,808.55</u>

SCHEDULE "5"

Trade Payable

Sub Contractors	11,85,055.00	1,48,33,435.00
Ashok Pradhan	52,68,843.75	17,70,955.00
Eshan Trading	52,400.00	-
Fortune Developer and Contractors	1,44,000.00	1,44,000.00
JBFS Engineering systems pvt ltd	-	1,50,000.00
Pankaj Steel	-	31,728.00
Sethi tyres	10,03,155.73	98,999.00
SRG Consulting Services	-	-
Tirupati Hardware	1,68,007.00	-
Sundry creditors (OK)	47,74,445.01	10,11,606.17
Koushik Shilpi fuel Centre	-	5,00,000.00
KNP Singh ABPL N Pandey (Joint Venture)	37,69,560.80	-
	<u>1,63,65,467.29</u>	<u>1,85,40,723.17</u>

SCHEDULE "6"

Short Term Provision

Audit Fees Payable	30,000.00	62,500.00
Accounting Charges	54,000.00	40,000.00
Compliance Fees	5,000.00	-
Filing Fees	1,200.00	-
Tax Provision (A.Y-2017-18)	18,77,017.00	20,30,992.00
TDS Payable	2,90,776.00	3,12,980.00
	<u>22,57,993.00</u>	<u>24,46,472.00</u>

SCHEDULE "8"

Current Investments

Fixed Deposits	4,97,791.83	4,97,791.83
New NSC	91,192.00	91,192.00
NSC on Nagar Nigam	1,15,000.00	1,15,000.00
NSC & TDR on NH Work	38,069.68	38,069.68
FD with Syndicate Bank	1,27,52,621.79	1,64,76,852.39
R.D	8,000.00	-
	<u>1,35,02,675.30</u>	<u>1,72,18,905.90</u>



M/S AAROHAAN BUILDERS PRIVATE LIMITED

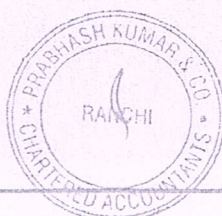
<u>SCHEDULE "9"</u>	<u>Trade Receivable</u>		
Reo Works Divison, Jamshedpur		20,005.00	20,005.00
RDD (RWA) Work Division Khunti		1,80,934.00	-
JSSRDA RWD Chakardharpur		-	64,49,751.00
K.N.P. Singh- ABPL (joint venture)		-	20,47,500.00
R.C.D. Road Division		10,14,000.00	10,14,000.00
RDD (RWA) Work Division JSR		-	8,238.00
Rudram Homes & Infrastructure pvt. Ltd.		14,536.00	-
Other Debtors			
		<u>12,29,475.00</u>	<u>95,39,494.00</u>

<u>SCHEDULE "10"</u>	<u>CASH AND CASH EQUIVALENT</u>		
Cash in hand		11,96,905.44	7,20,531.09
HDFC 17284		40,278.18	40,632.18
SBI 199		1,77,643.00	41,164.50
Syndicate Bank 03606		6,852.30	3,12,523.30
		<u>14,21,678.92</u>	<u>11,14,851.07</u>

<u>SCHEDULE "11"</u>	<u>Short Term Loans & Advances</u>		
<u>Loans & Advances</u>			
Advance For Construction Work		4,47,000.00	4,47,000.00
Advance for Land & Properties		70,000.00	5,50,000.00
Basant Ohdar Stone Crusher		61,00,000.00	19,00,000.00
Bhagat Auto Service		22,20,000.00	6,50,000.00
Chuddu Lohar (Advance from land)		50,000.00	50,000.00
Ganga Construction		1,00,000.00	1,00,000.00
Dalgovind Prmanik		11,600.00	-
Sangeeta Auto Fuels		10,000.00	10,000.00
Sai Traders		1,05,144.00	-
Tata Steel Limited Slag		3,43,423.26	-
Advance to Party		9,64,903.08	15,57,333.00
Advance to Supplier		34,46,819.52	-
GST Recievable		4,16,057.48	-

<u>TDS REFUNDABLE</u>			
Income Tax Refund AY 05-06		1,216.00	1,216.00
Income Tax Refund AY 07-08		29,315.00	29,315.00
Income Tax Refund AY 08-09		1,89,300.64	1,89,300.64
Income Tax Refund AY 09-10		1,68,143.71	1,68,143.71
Income Tax Refund AY 10-11		18,203.50	18,203.50
Income Tax Refund AY 11-12		2,56,052.88	2,56,052.88
Income Tax Refund AY 12-13		1,41,057.01	1,41,057.01
Income Tax Refund AY 13-14		3,16,443.96	3,16,443.96
Income Tax Refund AY 15-16		1,27,175.10	1,27,175.10
Income Tax Refund AY 18-19		4,95,450.00	-
TDS AY (14-15)		16,34,830.31	16,34,830.31
TDS (A.Y.2016-17)		1,15,196.00	1,15,196.00
Tcs		39,574.00	-
TDS (Ay 2018-19)		18,12,518.34	25,26,439.93

<u>SECURITY DEPOSITS</u>			
Security Deposits Chandil		2,386.00	2,386.00
Security Deposits MID Ranchi		13,026.00	13,026.00
Security Deposits NH JSR (old work)		1,84,298.00	1,84,298.00
Security Deposits NH Ramgarh		19,559.00	19,559.00
Security Deposits 2016-17		61,60,711.00	59,77,457.00
Security Deposits RWD Ramgarh		4,53,207.00	4,53,207.00
Security Deposit		54,89,647.63	-
Time Extension		33,35,698.00	11,30,000.00
Misc. Deposits		4,48,794.00	4,48,794.00
Extension Deduction RWD,JSR		4,16,946.00	4,16,946.00
Extension of Time, RDW		2,87,388.00	2,87,388.00
Ext of Time Deduction RCD, JSR		27,11,166.00	27,11,166.00
New Hywa Margin Money		6,870.00	6,870.00
		<u>3,91,59,120.42</u>	<u>2,24,38,804.04</u>



M/S AAROHAN BUILDERS PRIVATE LIMITED

SCHEDULE "12"	Other Income		
Intt on FD		9,69,991.66	4,45,405.80
Interest on IT refund		-	37,818.00
Other Income		-	25,000.00
Discount Received		1,41,964.29	3,207.71
Round Off		0.19	166.85
Hire Charges		-	4,25,000.00
		<u>11,11,956.14</u>	<u>9,36,598.36</u>
SCHEDULE "13"	Cost of Material Consumed		
Purchase Account		3,12,77,944.29	2,32,60,607.72
Cost of construction		3,06,91,854.92	5,46,46,406.96
		<u>6,19,69,799.21</u>	<u>7,79,07,014.68</u>
SCHEDULE "14"	Employee Benefits Expenses		
Staff Salary		24,94,392.00	11,97,528.00
Directors Remuneration		9,80,000.00	17,24,742.00
		<u>34,74,392.00</u>	<u>29,22,270.00</u>
SCHEDULE "15"	Finance Cost:		
Bank Charges and Commission		7,29,328.69	7,71,152.90
Interest on Car Loan		1,52,675.55	44,279.08
Interest on CC A/c		15,90,753.35	15,12,105.38
Interest on loan- Indsland bank		1,91,940.20	6,08,164.85
Valution Charges		-	22,537.00
Finance Cost		4,05,096.67	-
		<u>30,69,794.46</u>	<u>29,58,239.21</u>
SCHEDULE "16"	Other Expenses		
Audit Fees		30,000.00	25,000.00
Accounting Charges		60,000.00	-
Business promotion		-	13,015.00
Compliance Fees		5,000.00	-
Rent		1,28,500.00	-
Donation		11,601.00	-
Filling Fees		1,200.00	-
Freight		1,34,100.00	-
Interest on TDS		10,550.00	2,409.00
Repair & Maintenance		5,26,871.00	6,90,959.98
Labour Cess		8,24,690.90	9,35,491.00
Legal Exp.		-	3,000.00
Misc Exp		23,279.24	47,612.00
Printing & Stationery		94.00	18,658.00
Professional fees		-	1,43,000.00
Registration fees		-	9,247.00
Sales Tax Deduction		20,03,396.00	37,41,971.00
Staff Welfare Exp.		25,975.00	22,440.00
Telephone Expenses		-	1,60,624.00
Website Development		-	18,400.00
Insurance		3,31,980.00	1,73,548.00
Transportation Charges		-	1,02,690.00
Revenue		1,56,514.00	2,56,205.00
Royalty		53,00,177.30	44,09,532.00
Tender Expenses		50,000.00	2,12,400.00
Travelling Expenses		83,425.00	3,94,078.00
		<u>97,07,353.44</u>	<u>1,13,80,279.98</u>



SCHEDULE - 7 (A) : FIXED ASSETS (AS PER COMPANIES - ACT.)



Asset	WDV as on	WDV Written Off	Additions during the year	Total	Deletions During The year	Depreciation for the year	WDV as on 31-
	01/04/2017						03-2018
Dumper	20,234.00	-	-	20,234.00	-	-	20,234.00
Loader Bachow Machine	36,193.00	-	-	36,193.00	-	-	36,193.00
L & T Machine (JH01N9898)	89,649.00	-	-	89,649.00	-	-	89,649.00
Mixer Machine	807.00	-	-	807.00	-	-	807.00
Mixer Machine New	105,819.00	-	-	105,819.00	-	-	105,819.00
Bitumen Hot Mix Plant	30,075.00	-	-	30,075.00	-	-	30,075.00
Kirloskar DG	111,540.00	-	-	111,540.00	-	-	111,540.00
L&T 752 Tandom Roller	63,565.00	-	-	63,565.00	-	-	63,565.00
Paver Finisher	5,450.00	-	-	5,450.00	-	-	5,450.00
Hywa 0428	1,986,198.50	-	-	1,986,198.50	-	620,289.79	1,365,908.71
Hywa 4673	1,986,198.50	-	-	1,986,198.50	-	620,289.79	1,365,908.71
Hywa 3854	567,155.31	-	-	567,155.31	-	177,122.60	390,032.71
Hywa 3855	567,155.31	-	-	567,155.31	-	177,122.60	390,032.71
Motor Cycle-BajajCity	114,249.00	-	-	114,249.00	-	-	114,249.00
Motor Cycle-1481	14,366.40	-	-	14,366.40	-	5,753.74	8,612.66
Motor Cycle-2501	13,852.52	-	-	13,852.52	-	5,597.80	8,254.72
Motor Cycle-2502	14,132.52	-	-	14,132.52	-	5,592.24	8,540.28
Roller	427,152.56	-	-	427,152.56	-	-	427,152.56
Escort Roller	-	-	2,274,226.00	2,274,226.00	-	332,691.23	1,941,534.77
Tractor JH5075E(75HP)	1,745,523.00	-	1,155,385.71	2,900,908.71	-	546,115.40	2,354,793.31
Tractor JH01AB1194	20,869.00	-	-	20,869.00	-	-	20,869.00
Tractor JH01AB1195	58,381.72	-	-	58,381.72	-	-	58,381.72
Tractor JH01AB1264	63,585.17	-	-	63,585.17	-	-	63,585.17
Tractor JH01AS5681	68,083.42	-	-	68,083.42	-	-	68,083.42
Tractor JH01AS5689	43,638.80	-	-	43,638.80	-	-	43,638.80
Tractor Mini Grader	-	-	428,786.41	428,786.41	-	366.88	428,419.53
Tally ERP 9 Silver	-	-	17,372.88	17,372.88	-	1,926.68	15,446.20
AUDI- Q3	2,777,183.00	-	-	2,777,183.00	-	867,314.25	1,909,868.75
JCB-0829	712,531.40	-	-	712,531.40	-	222,523.56	490,007.84
JCB-6230	705,516.86	-	-	705,516.86	-	220,332.92	485,183.94
Mixer Machine	3,519,267.46	-	-	3,519,267.46	-	39,415.80	3,479,851.66
	15,868,372.45	-	3,875,771.00	19,744,143.45	-	3,842,455.27	15,901,688.18

SCHEDULE - 7 (B) : FIXED ASSETS (AS PER INCOME TAX ACT.)

PARTICULARS	Rate	AS ON		ADDITION		SOLD DURING		DEPRECIATION		NET BLOCK	
		01.04.2017	AS ON	More than 180 Days	Less than 180 Days	THE YEAR	THE YEAR	31.03.2018	DURING THE YEAR	AS ON 31.03.2018	
Dumper	15%	76,684.00	76,684.00	-	-	-	-	11,503.00	11,503.00	65,181.00	
Loader Bachow Machine	15%	137,167.00	137,167.00	-	-	-	-	20,575.00	20,575.00	116,592.00	
L&T Machine (JH01N9998)	15%	339,752.00	339,752.00	-	-	-	-	50,963.00	50,963.00	288,789.00	
Mixer Machine	15%	2,552,443.50	2,552,443.50	-	-	-	-	382,867.00	382,867.00	2,169,576.50	
Bitumen Hot Mix Plant	15%	20,654.00	20,654.00	-	-	-	-	3,098.00	3,098.00	17,556.00	
Kirloskar DG	15%	416,658.00	416,658.00	-	-	-	-	62,499.00	62,499.00	354,159.00	
L&T 752 Tandrom Roller	15%	118,420.00	118,420.00	-	-	-	-	17,763.00	17,763.00	100,657.00	
Paver Finisher	15%	447,600.00	447,600.00	-	-	-	-	67,140.00	67,140.00	380,460.00	
Hywa 0428	15%	2,242,034.50	2,242,034.50	-	-	-	-	336,305.00	336,305.00	1,905,729.50	
Hywa 4673	15%	2,242,034.50	2,242,034.50	-	-	-	-	336,305.00	336,305.00	1,905,729.50	
Mixer Machine New	15%	309,784.00	309,784.00	-	-	-	-	46,468.00	46,468.00	263,316.00	
Hywa JH 01AU 3654	15%	945,092.00	945,092.00	-	-	-	-	141,764.00	141,764.00	803,328.00	
Hywa KH 01AU 3655	15%	99,767.00	99,767.00	-	-	-	-	14,965.00	14,965.00	84,802.00	
Tractor JH01AB1194	15%	113,733.00	113,733.00	-	-	-	-	17,060.00	17,060.00	96,673.00	
Tractor JH01AB1195	15%	99,922.00	99,922.00	-	-	-	-	14,988.00	14,988.00	84,934.00	
Tractor JH01AB1264	15%	117,711.00	117,711.00	-	-	-	-	17,657.00	17,657.00	100,054.00	
Tractor JH01AS5681	15%	138,406.00	138,406.00	-	-	-	-	20,761.00	20,761.00	117,645.00	
Tractor JH01AS5689	15%	138,406.00	138,406.00	-	-	-	-	20,761.00	20,761.00	117,645.00	
Tractor Mini Grader	15%	1,078,784.00	1,078,784.00	-	428,786.41	-	-	161,818.00	161,818.00	909,966.00	
JCB-0829	15%	1,070,114.00	1,070,114.00	-	-	-	-	160,517.00	160,517.00	909,597.00	
JCB-6230	15%	1,637,250.00	1,637,250.00	-	1,155,385.71	-	-	332,241.00	332,241.00	2,460,394.71	
Tractor JH5075E(75HP)	15%	111,000.00	111,000.00	-	-	-	-	16,650.00	16,650.00	94,350.00	
Motor Cycle-BajajCity	15%	22,390.00	22,390.00	-	-	-	-	3,359.00	3,359.00	19,031.00	
Motor Cycle-1481	15%	22,390.00	22,390.00	-	-	-	-	3,359.00	3,359.00	19,031.00	
Motor Cycle-2501	15%	22,390.00	22,390.00	-	-	-	-	3,359.00	3,359.00	19,031.00	
Motor Cycle-2502	15%	2,750,104.00	2,750,104.00	-	-	-	-	412,516.00	412,516.00	2,337,588.00	
AUDI- Q3	15%	501,806.00	501,806.00	-	-	-	-	75,271.00	75,271.00	426,535.00	
Roller	15%	501,806.00	501,806.00	-	-	-	-	338,479.00	338,479.00	1,935,747.00	
Escort Roller	15%	-	-	2,238,874.00	-	35,352.00	-	3,475.00	3,475.00	13,897.88	
Tally ERP 9 Silver	40%	-	-	-	-	17,372.88	-	4.00	4.00	6.00	
Computer	40%	10.00	10.00	-	-	-	-	-	-	-	
TOTAL		17,772,506.50	17,772,506.50	2,238,874.00	1,636,897.00	3,126,649.00	18,521,628.50	3,126,649.00	3,126,649.00	18,521,628.50	



ANNEXURE "A"

PARTICULARS OF PAYMENTS MADE TO PERSONS SPECIFIED U/S 40A(2)(b) OF THE INCOME TAX ACT, 1961

Name of the person	Relation	Salary
Ashok Pradhan	Director	2,00,000.00
Arti Pradhan	Director	7,80,000.00



SCHEDULE " 18 "

CALCULATION OF PROVISION OF TAX :

Net Profit as per Profit & Loss A/c		5,358,679.81
Add: Disallow Expenses		3,842,455.27
Add : Depreciation as per Companies Act.		9,201,135.08
		3,126,649.00
Less : Depreciation as per Income Tax Act.		6,074,486.08
	Taxable Income	6,074,490.00
	Rounded off U/s 288	
	Tax @ 30%	6,074,490.00
	Add : Education Cess @3%	1,822,347.00
	Provision for Tax	54,670.00
	Less: TDS	1,877,017.00
	Tax Payable (Refundable)	1,812,518.34
		64,498.66

CALCULATION OF DEFERRED TAX LIABILITY :

Net Profit as per Profit & Loss A/c		5,358,679.81
Add : Depreciation as per Companies Act.		3,842,455.27
		9,201,135.08
Less : Depreciation as per Income Tax Act.		3,126,649.00
	Taxable Income	6,074,486.08
	Or Say	6,074,490.00
	Tax on Rs.	6,074,490.00
Add : Education Cess @3%		1,822,347.00
		54,670.00
		1,877,017.00
Accounting Income		5,358,679.81
	Or Say	5,358,680.00
	Tax on Rs.	5,358,680.00
Add : Education Cess @3%		1,607,604.00
		48,228.00
		1,655,832.00
	Deffered Tax Assets	(221,185.00)



AAROHAN BUILDERS PVT LTD
NOTES OF ACCOUNT AS ON 31 MARCH 2018

1) SIGNIFICANT ACCOUNTING POLICIES :

a. Basis of Preparation :

The financial statement have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the accounting standards issued by the Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013, to the extent applicable.

b. Use of estimates :

The preparation of the financial statements in conformity of the generally accepted accounting principles (GAAP) required management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods. Contingent liabilities are usually not provided for unless it is probable that the future outcome may be materially detrimental to the

c. Revenue Recognition :

Revenue from sale of goods is recognized on transfer of all significant risks and rewards of ownership to the buyer. Income from services is recognized on rendering of services to clients. Sales and service income are recognized exclusive of sales tax, service tax and trade discounts wherever granted.

d. Fixed Assets :

Fixed Assets are stated at cost less accumulated depreciation. Cost of fixed assets includes duties, levies and any directly attributable cost of bringing the asset to its working condition for intended use.

Advances paid towards acquisition of fixed assets and the cost of fixed assets acquired but not ready for use at the balance sheet are disclosed under capital work in progress. All upgradations or enhancements are generally charged to profit and loss account unless they being significant additional benefits.

e. Depreciation and amortization :

Calculation of Depreciation requires systematic allocation of the depreciable amount of an asset over its useful life as per prescribed under Schedule II of the Companies Act, 2013.

f. Inventories :

Inventories are carried at the lower of cost and net realizable value. The comparison of cost and net realizable value is made on an item-by-item basis. Cost includes the purchase price and other incidental costs incurred in bringing inventories to the present location

g. Taxation :

Income tax expenses comprises of current tax, deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the provisions of the Income Tax act. Deferred tax reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rates and tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

h. Contingencies & Event occurring after Balance Sheet Date:

Accounting for contingencies (gains and losses) arising out of contractual obligations, are made only on the basis of mutual acceptances.

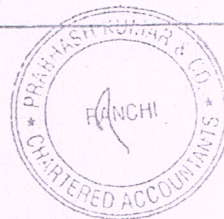
i. Employee Benefit

Wages, Salaries and paid annual leave are accrued in the year in which the services are rendered by the employees. The company does not permit accumulating of unused leave. The Company does not provide any long-term benefits.

NOTES ON ACCOUNTS :

2) There are no dues to any small scale industrial undertaking that are outstanding for more than 30 days from due date as on the balance sheet date (Previous year Rs. NIL)

Information required to be furnished as per Section of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) for the year ended 31st March 2018 is given below. This information has been determined to the extent such parties have been identified on the basis of information available with the company.



SL.NO.	PARTICULARS	YEAR ENDED 31ST MARCH 2018	YEAR ENDED 31ST MARCH 2017
1	Principal amount and interest due thereon remaining unpaid to any	NIL	NIL
2	The amount of interest paid by the buyer in terms of Section 16, of	NIL	NIL
3	The amount of interest due and payable for the period of delay in	NIL	NIL

3) The Balance Sheet Abstract and Company's General Business Profile is as per Schedule III of the Companies Act.

4) Previous year figures have been regrouped/reclassified wherever necessary to make them comparable.

5) Balances of Debtors, Creditors, Loans & Advances are subject to confirmation and hence subject to adjustments if any, arising out of reconciliation.

6) Where External evidences in the form of cash memos/bills, stamped receipts etc. were not available, we have relied on the internal vouchers prepared by the concerns and authorised by authorised signatory.

7) Finance Charges and depreciation has been charged to WIP A/c. There was no activity during and sales booked is from work done of previous year. Hence Fixed cost of finance charge & depreciation ha been carried forward and charged to WIP A/c.

8) Associates Concern:	Rs.
N Pande-ABPL (Joint Venture)	76,05,742.50
Ashok Pradhan	52,68,843.75
KNP Singh ABPL N Pandey (Joint Venture)	37,69,560.80

9) Related Party Disclosures :

Related Parties as defined under Clause 3 of AS-18 "Related Party Disclosure" have been identified on the basis of representation made by Key Management Personnel and Information available both the company :

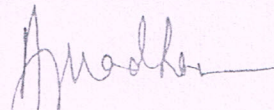
PARTICULARS	KEY MANAGEMENT PERSONNEL	RELATION OF KEY MANGEMENT PERSONNEL	KEY ENTERPRISES ONES WHICH (A) (B) EXERCISE SIGNIFICANT INFLUENCE
	1	2	3
Transaction During The Year :			
Director Remuneration :-			

Name of related parties and description of relationship :

1	Key Management Personnel	Ashok Pradhan Arti Pradhan	Director Director
2	Relation to Key Management Personnel	: AS PER ANNEXURE "A"	
3	Enterprises over which any person described in 1 & 2 is able to exercise significant control	: N.A.	

Notes to Accounts form an integral part of the balance sheet as at 31st March 2018 and the profit and loss account for the year ended on that date.

FOR : AAROHAN BUILDERS PVT LTD



DATE: 24/08/2018
PLACE : RANCHI

PRABHASH KUMAR & CO.
Chartered accountants

PRABHASH KUMAR
(Partner)
Membership No. 054964
FRN:-010223C



ADD:-Office No. 10, Gel Church Complex
Main Road, Ranchi-834001