

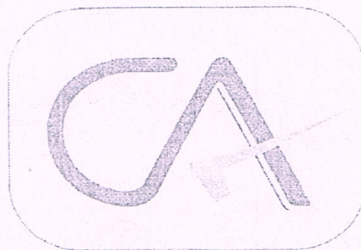
Aarohan Builders Private Limited

*Krishna Puri Colony
Chutia, Ranchi*

AUDIT REPORT

F. Y 2016-17

A. Y 2017-18



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 31,2017.

Financial Summary or Performance Of The Company:

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2017	31.03.2016
Sales for the year	11,57,29,781.00	1,05,79,800.00
Other Income	9,36,598.36	22,10,763.09
Total Income	11,66,66,379.36	1,28,90,563.09
Profit before Financial Expenses, Preliminary expenses, Depreciation and Taxation	35,47,952.86	4,17,539.46
Less: Financial expenses	-	-
Operating profit before Preliminary expenses, Depreciation & Taxation	35,47,952.86	4,17,539.46
Less: Depreciation & Preliminary expenses W/off	28,48,952.58	-
Profit before Taxation	63,96,905.44	4,17,539.46
Less: Provision for Taxation	-	-
Current Tax	20,30,992.00	1,29,020.00
Deferred Tax	(54,347.00)	-
Profit after Taxation	43,11,566.44	2,88,519.46
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	43,11,566.44	2,88,519.46

Operations & Transfer to Reserves:

During the year under review, the company made a Profit/Loss of Rs. 63,96,905.44 and after providing provision for tax of Rs. 20,30,992 & Deferred Tax Assets of Rs. (54,347) and profit of Rs. 43,11,566.44 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 2017, 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

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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 2016-17, 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.

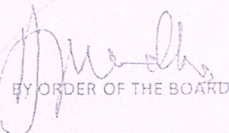
Particulars of Employees:

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.

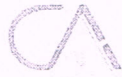
These financial statements of the Company have been audited by PRABHASH KUMAR & CO. A reference may be made to their report date 19.06.2017 to the members.


BY ORDER OF THE BOARD

(CHAIRMAN)

DATE : 19/06/2017

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

Independent Auditor's Report

To
The Members
Aarohan Builders Private Limited.
Ranchi.

Report on the financial statements

We have audited the accompanying (Standalone) financial statements of Aarohan Builders Private Limited which comprise the Balance Sheet as at March 31, 2017 the statement of Profit and Loss of the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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 and cash flows of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the companies (Accounts) Rules 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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



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

We conducted our audit in accordance with the Standards on Auditing specified under Section 143 (10) of the Act. Those standards require to we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks or material misstatement of the financial statements, whether due of fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operation effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the (Standalone) financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us the aforesaid (Standalone) financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2017, and its Profit/Loss for the year ended on the date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the order.
2. As required by section 143 (3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;



- b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c. The Balance Sheet and the statements of Profit and Loss Statement dealt with by this Report are in agreement with the books of account.
- d. 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.
- e. On the basis of written representations received from the directors as on March 31, 2017 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".
- 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 XX to the financial statements;

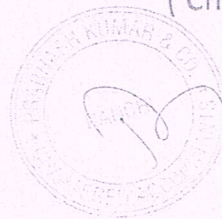
- (i) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (ii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (iii) The Company had provided requisite disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016 as given in "Notes on accounts-1(10)" and these are in accordance with the books of accounts maintained by the company.

For and on behalf of

Place. Ranchi

Date.19/06/2017

Prabhash Kumar & Co.
(Chartered Accountants)



Prabhash Kumar
(Partner)
M.No.- 054964
FRN:- 010223C

"Form No. 3CA"
See rule 6G(1)(A)

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

We report that the statutory audit of AAROHAN BUILDERS PRIVATE LIMITED. Permanent Account Number AAFC4319L, was conducted by Prabhash Kumar & Co. in pursuance of the provisions of the Companies Act, and we annex hereto a copy of our audit report dated 19/06/2017 Along with a copy each of :-

- a) The audited Profit and Loss Account for the year ended on 31st March, 2017
- b) The audited balance sheet as at 31st March 2017. And
- c) Documents declared by the said Act to be part of or annexed to, the profit and loss account and balance sheet.

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

In our opinion and to the best of our information and according to explanations given to us, the particulars given the said Form NO. 3CD and the annexure thereto are true and correct.

IN TERMS OF OUR REPORT OF EVEN DATE

Prabhash Kumar & Co.
Chartered Accountants
FRN - 010223C



Prabhash Kumar
(Partner)
Membership No. 054964

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

Place - Ranchi
Date : 19/06/2017

FORM NO. 3CD

[See Rule 6(7)]

STATEMENT OF PARTICULARS REQUIRED TO BE FURNISHED
UNDER SECTION 44AB OF THE INCOME TAX ACT, 1961

PART -- A

1.	NAME OF THE ASSESSEE	:	AAROHAN BUILDER PRIVATE LIMITED
2.	ADDRESS	:	CHUTIA, RANCHI,
3.	PERMANENT ACCOUNT NUMBER	:	KRISHNA PURI ROAD NO 1 AAFCA4319L
4.	WHETHER THE ASSESSEE IS LIABLE TO PAY INDIRECT TAX LIKE EXCISE DUTY, SERVICE TAX, SALES TAX, CUSTOMS DUTY, ETC. IF YES, PLEASE FURNISH THE REGISTRATION NUMBER OR ANY OTHER IDENTIFICATION NUMBER ALLOTTED FOR THE SAME	:	Yes TIN 20320201017
5.	STATUS	:	PRIVATE LIMITED COMPANY
6.	PREVIOUS YEAR	:	31st March 2017
7.	ASSESSMENT YEAR	:	2017-2018
8.	INDICATE THE RELEVANT CLAUSE OF SECTION 44AB UNDER WHICH THE AUDIT HAS BEEN CONDUCTED	:	Clause A.

PART -- B

9.	[a] If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.	:	N.A
	[b] If there is any change in the partners/members or their profit-sharing ratios since the last date of preceding year, the particulars of such change.	:	N.A
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)	:	CIVIL CONTRACTOR
	[b] If there is any change in the nature of business or profession, the particulars of such change.	:	No Change
11.	[a] Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	:	Yes Cash Book, Bank Book, Sales, Purchase, Journal & Ledger
	[b] 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.]	:	Yes KRISHNAPURI COLONY, CHUTIA, RANCHI Cash Book, Bank Book, Sales, Purchase, Journal & Ledger
	[c] List of books of account and nature of relevant documents examined.	:	Cash Book, Bank Book, Sales, Purchase, Journal & Ledger
12.	Whether the Profit and Loss Account includes any Profits & Gains assessable on presumptive basis, if yes, indicate the amount and the relevant section [44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant Section].	:	No



13. (a) Method of accounting employed in the previous year. : Mercantile system

(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

(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the Profit or Loss.

Serial No.	Particulars.	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
Nil			

(d) Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under Section 145 and the effect thereof on the Profit or Loss. : No Deviation

14. (a) Method of valuation of closing stock employed in the previous year. : Nil

(b) Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit or Loss. Please Furnish:-

The Assessee followed "Exclusive method" as the method of valuation but its effect on profit or loss is Nil.

Serial No.	Particulars.	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
Nil			

15. Give the following particulars of the capital asset converted into stock in trade:- : No

- (a) Description of Capital Assets;
- (b) Date of acquisition
- (c) Cost of acquisition
- (d) Amount at which the asset is converted into stock in trade;



16. Amounts not credited to the Profit and Loss Account being:-
- (a) the items falling within the scope of section 28: Nil
 - (b) the proforma credits, drawbacks, refunds of duty of custom or excise, or service tax or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned. Nil
 - (c) escalation claims accepted during the previous years: Nil
 - (d) any other item of income: Nil
 - (e) capital receipt, if any, Nil

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in Section 43CA or 50C, Please furnish:-

Details of Property	Consideration received or accrued	Value adopted or assessed or assessable
Nil		

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 :-
- As per schedule 7
- (a) Description of asset / block of assets.
 - (b) Rate of depreciation.
 - (c) Actual cost or written down value, as the case may be
 - (d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -
 - (i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.
 - (ii) Change in rate of exchange of Currency, and
 - (iii) Subsidy or grant or reimbursement, by whatever name called.
 - (e) Depreciation allowable.
 - (f) Written down value at the end of the year.



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

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

Date of Payment	Amount of Payment	Nature of payment	Name and Address of the Payee
(i)	(ii)	(iii)	(iv)

(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):- Nil

Date of Payment	Amount of Payment	Nature of payment	Name and Address of the Payee	Amount of Tax deducted
(i)	(ii)	(iii)	(iv)	(v)

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

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

Date of Payment	Amount of Payment	Nature of payment	Name and Address of the Payee
(i)	(ii)	(iii)	(iv)

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Date of Payment	Amount of Payment	Nature of payment	Name and Address of the Payee	Amount of Tax deducted	Amount out of (v) deposited, of any
(i)	(ii)	(iii)	(iv)	(v)	(vi)

(iii) under sub-clause (ic) [Wherever applicable] : Nil

(iv) under sub-clause (iia) : Nil

(v) under sub-clause (iib) : Nil

(vi) under sub-clause (iic) : Details as under Nil

Date of Payment	Amount of Payment	Name and Address of the Payee
(i)	(ii)	(iii)

(vii) under sub-clause (iv) : Nil

(viii) under sub-clause (v) : Nil

(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:- Nil

(d) Disallowance/deemed income under section 40A(3) : NIL

(A) On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details. Yes

Serial No.	Date of Payment	Nature of payment	Amount	Name and PAN of the Payee, if available
(i)	(ii)	(iii)	(iv)	(v)

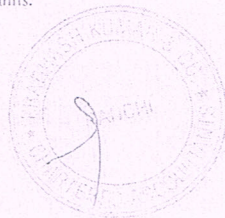


(B) On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits or gains of business or profession under section 40A(3A):-

Serial No.	Date of Payment	Nature of payment	Amount	Name and PAN of the payee, if available
(i)	(ii)	(iii)	(iv)	(v)

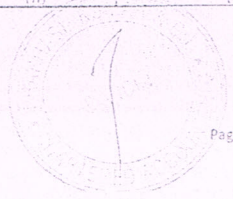
- (c) provision for payment of gratuity not allowable under sec.40A(7). : Nil
- (f) any sum paid by the assessee as an employer not allowable under section 40A(9); : Nil
- (g) particulars of any liability of a contingent nature. : Nil
- (h) amount of deduction inadmissible in terms of sec. 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; : Nil
- (i) amount inadmissible under the proviso to sec. 36(1)(iii) : Nil
22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 : Nil
23. Particulars of payments made to persons specified under Section 40A(2)(b). : As per Annexure-1
24. Amounts deemed to be Profits and Gains under Section 33AB or 33ABA or 33AC. : Nil
25. Any amount of Profit chargeable to tax under Section 41 & computation thereof. : Nil
26. In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of Section 43B, the liability for which, : Nil
- (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 : Nil
- (a) paid during the previous year;

- (b) not paid during the previous year;
- (B) was incurred in the previous year and was : Nil
- (a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1); TDS Amount: 312980
- (b) not paid on or before the aforesaid date.
- * State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc is passed through the profit and loss account.
27. (a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the Profit & Loss Account & treatment of outstanding Central Value Added Tax credits in the accounts. : Nil



- [b] Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts. 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)(viii). If yes, please furnish the details for the same. 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)(viiB). If yes, please furnish the details of the same. Nil
30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Sec 69D] Nil
31. [a]* Particulars of each loan or deposit in an amount exceeding the limit specified in Section 269SS taken or accepted during the previous year :-
- (i) name, address and permanent account number (if available with the assessee) of the lender or depositor; Nil
 - (ii) amount of loan or deposit taken or accepted;
 - (iii) whether the loan or deposit was squared up during the previous year;
 - (iv) maximum amount outstanding in the account at any time during the previous year;
 - (v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.
- * (These particulars 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.)
- [b] Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in Section 269TT made during the previous year :- Nil
- (i) Name, address and permanent account number (if available with the assessee) of the payee;
 - (ii) amount of the repayment;
 - (iii) maximum amount outstanding in the account at any time during the previous year;
 - (iv) whether the repayment was made otherwise than by account cheque or account payee bank draft.
- [c] Whether the taking or accepting loan or deposit, or repayment of the same through an account payee cheque or an account payee bank draft based on the examination of books of accounts and other relevant documents. Yes
- (The particulars (i) to (iv) at (b) and the certificate at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, a 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 the extent available: Nil

Serial No.	Assessment Year	Nature of Loss/ Allowance (in Rs.)	Amount as returned (in Rs.)	Amount as assessed (give reference of relevant order)	Remarks
(i)	(ii)	(iii)	(iv)	(v)	(vi)



- (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 can not be allowed to be carried forward in terms of sec. 79. No
- (c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish the details of the same. No
- (d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. If yes, please furnish details of the same. No
- (e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. No



33. Section-wise details of deduction, if any, admissible under Chapter VI-A or Chapter III (Section 10A, Section 10AA).

Details as under:

Amount debited to P&L A/c	Amount admissible as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any specified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.

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:-

TAN	Sec.	Nature of Payment	Total amount of Payment or Receipt of the nature specified in Col. 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 ded. Or coll. Out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RCHA00942E	194J	PROFESSION	80,550.00			8,055.00	0	0.00	-
RCHA00942E	194C	CONTRACT	1,01,38,050.00	1,01,38,050.00	1,01,38,050.00	20,27,61.00	0	0	-
RCHA00942E	192B	SALARY	9,00,000.00	9,00,000.00	9,00,000.00	1,12,162.00	0	0	-
							0	0	-
							0	0	-

(b) Whether the assessee has furnished the statement of tax deducted and collected within the prescribed time. If not, Please furnish the details:-

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 transactions which are required to be reported.
(1)	(2)	(3)	(4)	(5)

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish:-

TAN	Amount of Interest Payable	Amount paid out of Col. (2)	Date of Payment
(1)	(2)	(3)	(4)

35. (a) In the case of a trading concern, give quantitative details of principal items of goods traded :
 (i) Opening Stock;
 (ii) Purchases during the previous year;
 (iii) Sales during the previous year;
 (iv) Closing stock;
 (v) shortage/excess, if any.

NA

(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

N.A

- (A) Raw materials :
 (i) Opening Stock;
 (ii) purchases during the previous years;
 (iii) consumption during the previous years;
 (iv) * percentage of yield;
 (v) shortage / excess, if any.
- (B) Finished products / By-products :
 (i) Opening Stock;
 (ii) purchases during the previous years;
 (iii) quantity manufactured during the previous year;
 (iv) sales during the previous year;
 (v) closing stock;
 (vi) shortage / excess, if any.

Nil

*Information may be given to the extent available.

36. In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-

Nil.

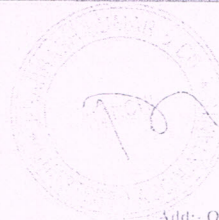
- (a) total amount of distributed profits;
- (b) amount of reduction as referred to in section 115-O(1A)(i)
- (c) amount of reduction as referred to in section 115-O(1A)(ii)
- (d) total tax paid thereon;
- (e) dates of payment with amounts.

37. Whether any cost audit was carried out. 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. : No
38. Whether any audit was conducted under the Central Excise Act, 1944, 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. : No
39. Whether any audit was conducted under section 72A of the Finance Act 1994 in relation to valuation of taxable services. If Yes, give the details, if any, of the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor. : No
40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: : Details as under:-

S No.	Particulars	Previous Year	Preceding Previous Year
1	Total Turnover	11,57,29,781.00	1,06,79,800.00
2	Gross Profit/Turnover	25.92%	0.00%
3	Net Profit/Turnover	3.73%	2.70%
4	Stock in trade/Turnover		
5	Material Consumed/Finished Good		

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. : No

PLACE: Ranchi
DATE : 19/06/2017



For Prabhash Kumar & Co.
Chartered Accountants

Prabhash Kumar
Partner
Membership No. : 1054964
FRN : 010223C

Add:- Office No.10, GEU Church Complex
Main Road, Ranchi-01.

Amal

AAROHAN BUILDERS PRIVATE LIMITED
KRISHNAPURI COLONY, CHUTIA, RANCHI

Balance Sheet as at 31.03.2017

Particulars	Note No.	(Amount in Rs.)	
		As on 31.03.2017	As on 31.03.2016
I. EQUITY AND LIABILITIES:			
1 Shareholders' funds			
(a) Share Capital	1	38,00,000.00	38,00,000.00
(b) Reserves and surplus	2	2,01,30,336.04	1,56,89,749.60
(c) Money received against share warrants			
2 Share application money pending allotment			
3 Non-current liabilities			
(a) Long-term borrowings	3	72,29,865.70	24,85,399.70
(b) Deferred tax liabilities		3,02,752.00	2,48,405.00
(c) Other Long term liabilities			
(d) Long-Term provisions			
4 Current liabilities			
(a) Short-term borrowings	4	1,76,00,950.30	1,85,14,454.30
(b) Trade payables	5	1,66,84,581.42	14,15,881.80
(c) Other current liabilities	5A		
(d) Short-term provisions	6	24,46,472.00	2,52,020.00
TOTAL		6,81,94,957.46	4,24,05,910.40
II. ASSETS:			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	7	1,58,68,372.45	81,11,365.03
(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	1,72,18,905.90	37,71,018.17
(b) Inventories		20,14,530.00	1,94,43,472.69
(c) Trade receivables	9	95,39,494.00	8,24,639.82
(d) Cash and cash equivalents	10	11,14,851.07	7,32,024.26
(e) Short term loans and advances	11	2,24,38,804.04	95,23,390.43
(f) Other current assets			
TOTAL		6,81,94,957.46	4,24,05,910.40

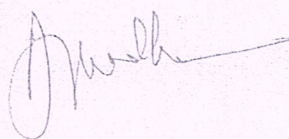
Accounting policies & Notes on Account are forming part of Balance Sheet.

19

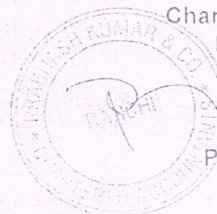
IN TERMS OF OUR REPORT OF EVEN DATE

Directors:-

1. Ashok Pradhan
DIN:-00732228
2. Arti Pradhan
DIN:-00732269



Prabhash Kumar & Co.
Chartered Accountants
FRN - 010223C



Prabhash Kumar
(Partner)
M.No.-054964

Place : Ranchi
Dated: 19/06/2017

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

AAROHAN BUILDERS PRIVATE LIMITED
KRISHNAPURI COLONY, CHUTIA, RANCHI

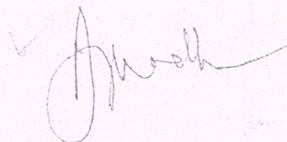
Profit and Loss Statement for the year ended 31.03.2017

Particulars	Note No.	As on 31.03.2017	As on 31.03.2016
I. Revenue from operations			
(a) Sale of product		11,57,29,781.00	1,06,79,600.00
(b) Sale of Services			
(c) Other Operative Revenue			
II. Other income	12	9,36,598.36	22,10,763.09
III. Total Revenue (I+II)		<u>11,66,66,379.36</u>	<u>1,28,90,663.09</u>
IV. Expenses:			
Cost of materials consumed	13	7,79,07,014.68	1,11,58,127.11
Purchase of Stock-in-Trade			
Changes in inventory		78,20,322.00	
Employee benefits expense	14	28,91,703.00	3,66,640.00
Finance cost	15	29,58,239.21	
Depreciation and amortization expense		28,48,952.58	
Other expenses	16	1,58,43,242.45	9,48,256.52
Total Expenses		<u>11,02,69,473.92</u>	<u>1,24,73,023.63</u>
V. Profit before exceptional and extraordinary items and tax (III-IV)		63,96,905.44	4,17,539.46
VI. Exceptional items			
VII. Profit before extraordinary item and tax (V-VI)		<u>63,96,905.44</u>	<u>4,17,539.46</u>
VIII. Extraordinary items			
IX. Profit before tax (VII-VIII)		<u>63,96,905.44</u>	<u>4,17,539.46</u>
X. Tax expenses:			
(1) Current tax	18	20,30,992.00	1,29,020.00
(2) Deferred tax		(54,347.00)	
XI. Profit (Loss) for the period from continuing operations		43,11,566.44	2,88,519.46
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>43,11,566.44</u>	<u>2,88,519.46</u>
XVI. Earnings per equity share:			
(1) Basic		11.35	0.76
(2) Diluted			

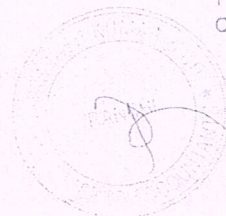
Accounting policies & Notes on Account are forming part of Balance Sheet.

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 - 010223C



Prabhash Kumar
(Partner)
M.No.-054964

Place : Ranchi
Dated: 19/06/2017

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

M/S AAROHAN BUILDERS PRIVATE LIMITED

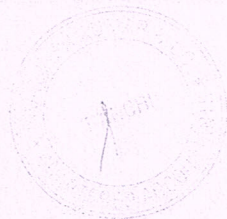
NOTE : 1	SHARE CAPITAL	31st March 2017		31st March 2016	
		No. of Shares	Amount	No. of Shares	Amount
Disclosure 1					
Authorised					
Preference Shares @ Rs. 10/- each		500000	50,00,000.00	500000	50,00,000.00
Equity Shares @ Rs. 10/- each					
Issued					
Preference Shares @ Rs. 10/- each					
Fully paid up for cash		380000	38,00,000.00	380000	38,00,000.00
Equity Shares @ Rs. 10/- each					
Fully paid up for cash		380000	38,00,000.00	380000	38,00,000.00

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

Shareholders holding more than 5% shares	As at March 2017		As at March 2016	
	No. of Shares	% of holding	No. of Shares	% of holding
	Ashok Pradhan	326600	85.95	326600
Ganga Devi	40500	10.66	40500	10.66

NOTE : 2 RESERVE & SURPLUS

<u>Other Reserve - Amalgamation Reserve</u>			
Opening Balance		-	-
Add: Current Year Transfer		-	-
Less: Written Back in current year		-	-
Closing Balance		-	-
<u>Securities Premium Account</u>			
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		-	-
<u>Surplus</u>			
<u>Profit and Loss Account</u>			
Opening Balance		1,58,18,789.60	1,54,01,230.14
Add: Net Profit / (Loss) for the year		43,11,566.44	2,88,519.46
Add: Trfd from Reserve		-	-
Less: Trfd to Reserve		-	-
Less: Dividend		-	-
Closing Balance		2,01,30,336.04	1,56,89,749.60
	Gross Total Rs.	2,01,30,336.04	1,56,89,749.60



M/S AAROHAN BUILDERS PRIVATE LIMITED

SCHEDULE "3"

LONG TERM BORROWINGS

	Current Year	Previous Year
Indusind Bank Loan No. BRR00858D	17,29,191.52	-
Indusind Bank Loan No. BRR00859D	17,29,191.52	-
Indusind Bank (JCB Loan) 6230	-	63,840.30
Indusind Bank (JCB Loan) 0829	-	63,851.40
Sanjay Palsania	18,29,000.00	18,29,000.00
Syndicate Bank Car loan 0176	19,42,482.66	-
Pintu Kumar Sharma	-	5,28,708.00
	72,29,865.70	24,85,399.70

SCHEDULE "4"

SHORT TERM BORROWINGS

Syndicate Bank OD 0384	1,37,72,835.74	1,36,08,312.55
Indusind Bank Loan BRR00391E OK	19,71,972.81	27,50,000.00
SRG Consulting Services	18,56,141.75	21,56,141.75
	1,76,00,950.30	1,85,14,454.30

SCHEDULE "5"

Trade Payable

Sub Contractors	1,48,33,435.00	-
Ashok Pradhan	17,70,955.00	-
Abpl N Panday	-	72,498.00
Afroz	1,44,000.00	-
Fortune Developer and Contractors	-	1,94,749.56
Gaurav Earthmoving Equipment Pvt Ltd	1,50,000.00	-
JBFS Engineering systems pvt ltd	31,728.00	1,48,856.00
Pankaj Steel	-	2,50,080.00
Vansidhar Singh	98,999.00	3,26,999.95
Sethi tyres	-	9,307.00
Shiv Shakti Fuel Centre	-	-
Sundry creditors (OK)	(8,44,535.56)	1,06,851.00
Bikram motors	-	2,78,640.29
Koushik Shilpi fuel Centre	5,00,000.00	27,900.00
Om Shankar Upadhyia	-	-
	1,66,84,581.42	14,15,881.80

SCHEDULE "5A"

Other Current Liabilities

SD JSRRDA BAMINISOL	-	-
SD JSRRDA BAMINI PWD TO GERUAA RD	-	-
SD JSRRDA JSR CHIRUDIH TO RUPSAN	-	-
SD MID RANCHI NAAR NIGAM	-	-
Security Deposit	-	-
	-	-

SCHEDULE "6"

Short Term Provision

Audit Fees Payable	40,000.00	65,000.00
Prabhash Kumar & Co.	22,500.00	-
Accounting Charges	40,000.00	25,000.00
Compliance Fees	-	8,000.00
Filing Fees	-	5,000.00
Legal Fees	-	20,000.00
Tax Provision (A.Y-2017-18)	20,30,992.00	-
Tax Provision (A.Y-2016-17)	-	1,29,020.00
TDS Payable	3,12,980.00	-
	24,46,472.00	2,52,020.00

SCHEDULE "8"

Current Investments

Fixed Deposits	4,97,791.83	1,23,904.10
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
FDR with RDW tender	-	-
FD with Syndicate Bank	1,64,76,852.39	34,02,852.39
	1,72,18,905.90	37,71,018.17



M/S AAROHA BUILDERS PRIVATE LIMITED

SCHEDULE "9"	Trade Receivable		
Reo Works Divison		20,005.00	1,26,183.00
Lazara Commodities			6,98,456.82
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	-
RDD (RWA) Work Division JSR		8,238.00	-
Other Debtors			-
		95,39,494.00	8,24,639.82

SCHEDULE "10"	CASH AND CASH EQUIVALENT		
Cash in hand		7,20,531.09	6,68,963.78
(As Certified by the management)			
HDFC 17284		40,632.18	40,747.18
SBI 199		41,164.50	12,778.00
Syndicate Bank 03606		3,12,523.30	9,530.30
		11,14,851.07	7,32,024.26

SCHEDULE "11"	Short Term Loans & Advances		
Loans & Advances			
Advance For Construction Work		4,47,000.00	4,47,000.00
Advance for Land & Properties		5,50,000.00	-
Dasant Ohdar Stone Crusher		19,00,000.00	-
Bhagat Auto Service		6,50,000.00	-
Chuddu Lohar (Advance from land)		50,000.00	-
Ganga Construction		1,00,000.00	-
Sangeeta Auto Fuels		10,000.00	-
Yash Petroleum		-	25,000.00
Maharaja Uatc Centre		-	1,50,000.00
Arti Pradhan		12,08,664.00	9,02,000.00
Advance from Party		3,48,669.00	-
Mangalam Ores		-	1,73,669.00

TDS REFUNDABLE			
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	2,05,523.71
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	3,57,249.01
Income Tax Refund AY 13-14		3,16,443.96	3,16,443.96
Income Tax Refund AY 15-16		1,27,175.10	-
TDS AY (14-15)		16,34,830.31	16,34,830.31
TDS 14-15		-	1,27,175.10
TDS on fixed deposit		31,575.32	-
TDS 16-17		24,94,864.61	-
TDS (A.Y.2016-17)		1,15,196.00	1,46,771.32

SECURITY DEPOSITS			
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		59,77,457.00	-
Security Deposits RWD Ramgarh		4,53,207.00	4,53,207.00
Time Extension		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
		2,24,38,804.04	95,23,390.43

SCHEDULE "11 A"
Other Current Assets

Duties & taxes			
Input 14%			
Input 5%			



M/S AAROHAN BUILDERS PRIVATE LIMITED

SCHEDULE "12"	<u>Other Income</u>		
Intt on FD		4,45,405.80	3,52,512.88
Interest on IT refund		37,818.00	-
Other Income		25,000.00	-
Commission Received		-	9,00,000.00
Discount Received		3,207.71	-
Hire Charges		4,25,000.00	9,58,250.00
Round off		165.85	0.21
		<u>9,36,598.36</u>	<u>22,10,763.09</u>
SCHEDULE "13"	<u>Cost of Material Consumed</u>		
Purchase Account		2,32,60,607.72	22,49,820.70
Cost of construction		5,46,46,405.96	85,87,506.41
		<u>7,79,07,014.68</u>	<u>1,08,37,327.11</u>
SCHEDULE "14"	<u>Employee Benefits Expenses</u>		
Staff Salary		11,66,961.00	3,56,640.00
Directors Remuneration		17,24,742.00	-
		<u>28,91,703.00</u>	<u>3,66,640.00</u>
SCHEDULE "15"	<u>Finance Cost:</u>		
Bank Interest		-	-
B G Commission		5,98,006.40	-
Bank Charges		1,73,146.50	-
Interest on Car Loan		44,279.08	-
Interest on CC A/c		15,12,105.38	-
Interest on loan- Indsland bank		6,08,164.85	-
Valution Charges		22,537.00	-
		<u>29,58,239.21</u>	<u>-</u>
SCHEDULE "16"	<u>Other Expenses</u>		
Audit Fees		25,000.00	25,000.00
Advertisement Expenses		2,880.00	-
Business promotion		13,015.00	-
Compliance Fees		-	5,000.00
Carriage & Loading Charges		4,740.00	-
Depreciation (Fy 2015-16)		44,32,395.47	-
Filing Fees		-	2,600.00
Guest house maintenance		4,375.00	-
Interest on TDS		2,409.00	-
Repair & Maintenance (Computer)		5,650.00	-
Repair & Maintenance		6,85,309.98	4,02,962.00
Labour Cess Deduction		9,35,491.00	-
Legal Exp.		3,000.00	5,000.00
Misc Exp		40,357.00	-
Printing & Stationery		18,658.00	-
Professional fees		1,43,000.00	-
Registration fees		9,247.00	-
Security Guard Exp		30,567.00	-
Sales Tax Deduction		37,41,971.00	-
Staff Welfare Exp.		22,440.00	-
Site Exp.		-	-
Telephone Expenses		1,60,624.00	-
Website Development		18,400.00	-
Other Deduction		-	-
Insurance		1,73,548.00	2,37,857.50
Transportation Charges		97,950.00	81,700.00
Revenue		2,56,205.00	-
Royalty		44,09,532.00	-
Tender Expenses		2,12,400.00	1,00,000.00
FJCCI		-	20,610.00
Discount		-	77.02
Travelling Expenses		3,94,078.00	67,450.00
		<u>1,58,43,242.45</u>	<u>9,48,256.52</u>



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

Asset	WDV as on 01/04/2016	WDV Written Off	Additions during the year	Total	Deletions During The year	Depreciation for the year	WDV as on 31-03-2017
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	1,05,819.00	-	-	1,05,819.00	-	-	1,05,819.00
Bitumen Hot Mix Plant	30,075.00	-	-	30,075.00	-	-	30,075.00
Kirloskar DG	1,11,540.00	-	-	1,11,540.00	-	-	1,11,540.00
L & T 752 Tandom Roller	63,565.00	-	-	63,565.00	-	-	63,565.00
Paaver Finisher	5,450.00	-	-	5,450.00	-	-	5,450.00
Hywa 0428			26,37,687.50	26,37,687.50		6,51,489.00	19,86,198.50
Hywa 4673			26,37,687.50	26,37,687.50		6,51,489.00	19,86,198.50
Hywa 3854	8,24,713.26	-	-	8,24,713.26	-	2,57,557.95	5,67,155.31
Hywa 3855	8,24,713.26	-	-	8,24,713.26	-	2,57,557.95	5,67,155.31
Motor Cycle-BajajCity			1,20,000.00	1,20,000.00		5,751.00	1,14,249.00
Motor Cycle-1481	23,963.20	-	-	23,963.20	-	9,596.80	14,366.40
Motor Cycle-2501	23,248.26	-	-	23,248.26	-	9,395.74	13,852.52
Motor Cycle-2502	23,388.26	-	-	23,388.26	-	9,255.74	14,132.52
Roller	45,486.56	-	3,87,300.00	4,32,786.56	-	5,634.00	4,27,152.56
Tractor JH5075E(75HP)			17,70,000.00	17,70,000.00		24,477.00	17,45,523.00
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	1,30,476.40	-	-	1,30,476.40	-	86,837.60	43,638.80
AUDI- Q3			29,73,085.00	29,73,085.00		1,95,902.00	27,77,183.00
Computer			-	-		-	-
JCB-0829	10,25,907.90	-	10,200.00	10,36,107.90	-	3,23,576.50	7,12,531.40
JCB-6230	10,25,907.90	-	-	10,25,907.90	-	3,20,391.04	7,05,516.86
Mixer Machine	34,89,308.72	-	70,000.00	35,59,308.72	-	40,041.26	35,19,267.46
	81,11,365.03	-	1,06,05,960.00	1,87,17,325.03	-	28,48,952.58	1,58,68,372.45



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

PARTICULARS	Rate	AS ON		ADDITION		SOLD DURING		DEPRECIATION		NET BLOCK "	
		01.04.2016	31.03.2017	More than 180 Days	Less than 180 Days	THE YEAR	Adjustment	THE YEAR	AS ON	AS ON	
Dumpher	15%	90,216.00	90,216.00	-	-	-	-	13,532.00	-	76,684.00	76,684.00
Loader Backhoe Machine	15%	1,61,373.00	1,61,373.00	-	-	-	-	24,206.00	-	1,37,167.00	1,37,167.00
L&T Machine (JH01N9896)	15%	3,99,708.00	3,99,708.00	-	-	-	-	59,956.00	-	3,39,752.00	3,39,752.00
Mixer Machine	15%	30,02,874.50	30,02,874.50	-	-	-	-	4,50,431.00	-	25,52,443.50	25,52,443.50
Bitumen Hot Mix Plant	15%	24,299.00	24,299.00	-	-	-	-	3,645.00	-	20,654.00	20,654.00
Kirloskar DG	15%	4,90,186.00	4,90,186.00	-	-	-	-	73,528.00	-	4,16,658.00	4,16,658.00
L&T 752 Tandrom Roller	15%	1,39,318.00	1,39,318.00	-	-	-	-	20,898.00	-	1,18,420.00	1,18,420.00
Paver Finisher	15%	5,26,588.00	5,26,588.00	-	-	-	-	78,988.00	-	4,47,600.00	4,47,600.00
Hywa 0426	15%	26,37,687.50	26,37,687.50	26,37,687.50	-	-	-	3,95,653.00	-	22,42,034.50	22,42,034.50
Hywa 4673	15%	26,37,687.50	26,37,687.50	26,37,687.50	-	-	-	3,95,653.00	-	22,42,034.50	22,42,034.50
Mixer Machine New	15%	2,94,452.00	2,94,452.00	70,000.00	-	-	-	54,668.00	-	3,09,784.00	3,09,784.00
Loader Backhoe L&T 851	15%	11,11,873.00	11,11,873.00	-	-	-	-	1,66,781.00	-	9,45,092.00	9,45,092.00
Hywa JH 01AU 3854	15%	1,17,373.00	1,17,373.00	-	-	-	-	17,606.00	-	99,767.00	99,767.00
Hywa KH 01AU 3855	15%	1,33,804.00	1,33,804.00	-	-	-	-	20,071.00	-	1,13,733.00	1,13,733.00
Tractor JH01AB1194	15%	1,17,555.00	1,17,555.00	-	-	-	-	17,633.00	-	99,922.00	99,922.00
Tractor JH01AB1195	15%	1,38,484.00	1,38,484.00	-	-	-	-	20,773.00	-	1,17,711.00	1,17,711.00
Tractor JH01AB1264	15%	1,62,831.00	1,62,831.00	-	-	-	-	24,425.00	-	1,38,406.00	1,38,406.00
Tractor JH01AS5681	15%	1,62,831.00	1,62,831.00	-	-	-	-	24,425.00	-	1,38,406.00	1,38,406.00
Tractor JH01AS5689	15%	1,62,831.00	1,62,831.00	-	-	-	-	24,425.00	-	1,38,406.00	1,38,406.00
JCB-0829	15%	12,58,958.00	12,58,958.00	10,200.00	-	-	-	1,90,374.00	-	10,78,784.00	10,78,784.00
JCB-6230	15%	12,58,958.00	12,58,958.00	10,200.00	-	-	-	1,88,844.00	-	10,70,114.00	10,70,114.00
Tractor JH5075E(75HP)	15%	17,70,000.00	17,70,000.00	17,70,000.00	-	-	-	1,32,750.00	-	16,37,250.00	16,37,250.00
Motor Cycle-Bajaj(City)	15%	26,341.00	26,341.00	1,20,000.00	-	-	-	9,000.00	-	1,11,000.00	1,11,000.00
Motor Cycle-1481	15%	26,341.00	26,341.00	1,20,000.00	-	-	-	3,951.00	-	22,390.00	22,390.00
Motor Cycle-2501	15%	26,341.00	26,341.00	1,20,000.00	-	-	-	3,951.00	-	22,390.00	22,390.00
Motor Cycle-2502	15%	26,341.00	26,341.00	1,20,000.00	-	-	-	3,951.00	-	22,390.00	22,390.00
AUDI-Q3	15%	1,68,886.00	1,68,886.00	29,73,085.00	-	-	-	2,22,981.00	-	27,50,104.00	27,50,104.00
Roller	15%	24.00	24.00	3,87,300.00	-	-	-	54,380.00	-	5,01,806.00	5,01,806.00
Computer	60%	24.00	24.00	14.00	-	-	-	14.00	-	10.00	10.00
TOTAL		98,39,614.50	98,39,614.50	53,55,575.00	52,50,385.00	-	-	26,73,068.00	-	2,04,45,574.50	1,77,72,506.50



PARTICULARS OF LOAN TAKEN OR ACCEPTED DURING THE YEAR AS PER THE PROVISION OF SEC. 269SS OF INCOME TAX ACT 1961				
Name, Address an	Amount	Whether the loan or deposit was squared up during the year	Max amt o/s at any time during the prev yr.	Whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.
SRG CONSULTA	3,00,000.00	NO	21,56,141.75	NO
		NO		

ANNEXURE "4"

PARTICULARS OF LOAN REPAYMENT DURING THE YEAR AS PER THE PROVISION OF SEC. 269T OF INCOME TAX ACT 1961				
Name, Address an	Amount	Whether the loan or deposit was squared up during the year	Max amt o/s at any time during the prev yr.	Whether the loan or deposit was repaid otherwise than by an account payee cheque or an account payee bank draft.
		NO		
		NO		
		NO		



AAROHAN BUILDERS PVT LTD
NOTES OF ACCOUNT AS ON 31 MARCH 2017

1) SIGNIFICANT ACCOUNTING POLICIES :

a. Basis of Preparation:

The financial statements 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 upgrades 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.



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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, 2005 (MSMED Act) for the year ended 31st March 2017 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 2017	YEAR ENDED 31ST MARCH 2016
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) 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	ENTERPRISES ONES WHICH (A) (B) EXERCISE SIGNIFICANT INFLUENCE
	1	2	3
Transaction During The Year :			
Director Remuneration :-			

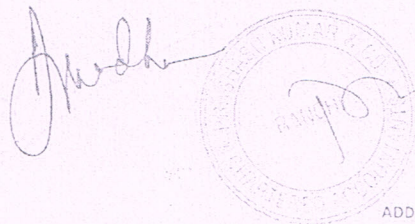
Name of related parties and description of relationship :

1	Key Management Personnel	Ashok Pradhan Arti Pradhan	Director Director
2	Relation to Key Management Personnel	: N.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 2017 and the profit and loss account for the year ended on that date.

FOR : AAROHAN BUILDERS PVT LTD

DATE: 19/06/2017
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

SCHEDULE " 18"

CALCULATION OF PROVISION OF TAX :

Net Profit as per Profit & Loss A/c		63,96,905.44
Add: Disallow Expenses		-
Add : Depreciation as per Companies Act.		28,48,952.58
		<u>92,45,858.02</u>
Less : Depreciation as per Income Tax Act.		26,73,068.00
		<u>65,72,790.02</u>
	Taxable Income	65,72,790.02
	Rounded off U/s 288	65,72,790.00
		<u>65,72,790.00</u>
	Tax @ 30%	19,71,837.00
	Add : Education Cess @3%	59,155.00
		<u>20,30,992.00</u>
	Provision for Tax	20,30,992.00
	Less: TDS	25,26,439.93
	Tax Payable (Refundable)	<u>(4,95,447.93)</u>

CALCULATION OF DEFERRED TAX LIABILITY :

Net Profit as per Profit & Loss A/c		63,96,905.44
Add : Depreciation as per Companies Act.		28,48,952.58
		<u>92,45,858.02</u>
Less : Depreciation as per Income Tax Act.		26,73,068.00
		<u>65,72,790.02</u>
	Taxable Income	65,72,790.02
	Or Say	<u>65,72,790.00</u>
		<u>65,72,790.00</u>
	Tax on Rs.	19,71,837.00
	Add : Education Cess @3%	59,155.00
		<u>20,30,992.00</u>
		<u>20,30,992.00</u>
		<u>20,30,992.00</u>
Accounting Income		63,96,905.44
	Or Say	<u>63,96,910.00</u>
		<u>63,96,910.00</u>
	Tax on Rs.	19,19,073.00
	Add : Education Cess @3%	57,572.00
		<u>19,76,645.00</u>
		<u>19,76,645.00</u>
	Deffered Tax Assets	<u>(54,347.00)</u>

