



Ref. No. ....

Date .....

## INDEPENDENT AUDITOR'S REPORT

To,

The Members of **ANUMA CONSTRUCTION AND DEVELOPERS PRIVATE LIMITED**

Report on the Financial Statements

We have audited the accompanying financial statements of **ANUMA CONSTRUCTION AND DEVELOPERS PRIVATE LIMITED** ("The Company"), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2019, the Statement of Profit and Loss, the Cash Flow Statement for the year ended, and a summary of the significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flow of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial 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 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 that 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 of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, 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 operating effectiveness of such controls. An audit also includes evaluating the appropriateness of 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 financial statements.

### **Opinion**

In our opinion and to the best of our information and according to explanations given to us, the aforesaid 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 31<sup>st</sup> March, 2019, and its LOSS for the year ended on that date.

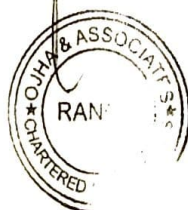
### **Emphasis of Matters**

We draw attention to the following in the Notes to the financial statements:

- (a) Confirmation of balances from trade receivables, trade payables & others are awaited.
- (b) The remaining useful life of the assets has been estimated as per Part 'C' of schedule II to the Companies Act, 2013 based on the fixed assets details maintained by the company. In relation to the portion of the assets whose date of installation could not be verified is not modified in respect of these matters.

### **Report on other Legal and Regulatory requirements**

1. 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 Act, we give in the Annexure a statement on the matters specified in paragraph 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 & explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

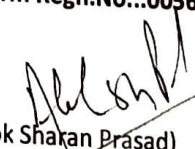




- c. The Balance Sheet and the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of accounts.
- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. The matters described under the 'Emphasis of Matters' paragraph above, in our opinion, do not have an adverse effect on the functioning of the company.
- f. On the basis of written representations received from the directors as on March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019, from being appointed as a director in terms of Section 164(2) of the Act.
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us.:
- i. The Company does not have any pending litigation which will have an impact on its financial position in its financial statements.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor and Protection Fund by the Company.

For Ojha & Associates  
Chartered Accountants

(Firm Regn.No.:005634C)

  
(Alok Sharan Prasad)  
PARTNER  
M.NO.404767



Place: Ranchi  
Date: 08.07.2019

## ANNEXURE REFERRED IN OUR REPORT OF EVEN DATE


Re: ANUMA CONSTRUCTION AND DEVELOPERS PRIVATE LIMITED ("the company")


- I. a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.
  - b) These fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification by the management of the company.
- II. a) Physical verification of trading stock has been conducted at reasonable intervals by the management.
  - b) Procedures of physical verification of stock followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.
  - c) The company is maintaining proper records of inventory and no material discrepancies have been noticed on physical verification of stock by the management of the company.
- iii. The company has not granted any unsecured loans to parties and hence no register covered maintained under section 189 of the Act.
- iv. In over opinion and according to the information and explanations given to us there is an adequate internal control system commensurate with the size of the company and the nature of its business for the purchase of trading stock and fixed assets and for the sale of goods and services. We have not observed any failure to correct major weaknesses in internal control system.
- v. In over opinion and according to the information and explanations given to us the company has not accepted deposits from public. Hence the provision of clause (v) of paragraph 3 of the Order are not applicable to the Company for the year under audit.
- vi. According to the information & explanation given to us we are of the opinion that the central Government has not prescribed maintenance of cost records under section 148 (1) of the Companies Act, 2013 for this company.
- vii. a) In our opinion and according to the information and explanation given to us, the company is regular in depositing undisputed statutory dues including provident Fund, Employees State Insurance, if any, Income tax, GST and any other statutory dues with the appropriate authorities.
  - b) According to the information and explanation given to us, the company is not required to transfer any amount to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 2013 and rules made there under.



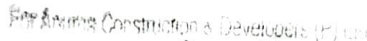
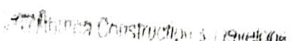


- vii. There are no accumulated losses at the end of the financial year and the company has not incurred any cash loss during the period covered by the report or the immediately preceding financial year.
- ix. In our opinion and according to the information and explanation given to us, the company has not defaulted in payment of dues to any financial institution or bank.
- x. In our opinion, the company has not given any guarantee for loans taken by others from bank or financial institutions and hence the provisions of this clause are not applicable.
- xi. According to the information and explanations given to us, no fraud on or by the company has been noticed or reported during the period covered by the report.

**For Ojha & Associates  
Chartered Accountants**

  
Partner  
(Alok Sharan Prasad)  
M.NO.404767  
Date: 08.07.2019  
Place: Ranchi



**For and on Behalf of Board of Directors**

   
 DIRECTOR  
 DIRECTOR



M/S ANUMA CONSTRUCTION AND DEVELOPERS PRIVATE LIMITED  
 HATIA STATION ROAD, GITIL PIDI, BIRSA CHOWK, RANCHI- JHARKHAND

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2019

	Schedule	Figures as at the end of current reporting period	Figures as at the end Of Previous reporting period
I. Revenue from operations			
II. Other Income		-	-
III. Closing Stock			
<b>III. Total Revenue (I + II)</b>		11,800,000.00	3,088,000.00
<b>IV. Expenses:</b>		11,800,000.00	3,088,000.00
Opening Stock			
Purchases	7	3,088,000.00	78,000.00
Depreciation and amortization expense		8,878,500.00	1,555,400.00
Other Expenses for Execution		116,565.28	137,100.63
Other expenses			
<b>Total Expenses</b>	10	2,409,116.00	1,369,609.00
		14,492,181.28	3,140,109.63
V. Profit before exceptional and extraordinary items and tax	(III - IV)	(2,692,181.28)	(52,109.63)
VI. Exceptional Items			
VII. Profit before extraordinary items and tax (V - VI)			
VIII. Extraordinary Items			
<b>IX. Profit before tax (VII - VIII)</b>		(2,692,181.28)	(52,109.63)
X. Tax expense: (1) Current tax (2) Deferred tax			
XI. Profit(Loss) from the perid from continuing operations	(VII-VIII)	(2,692,181.28)	(52,109.63)
XII. Profit/(Loss) from discontinuing operations			
XIII. Tax expense of discounting operations			
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)			
<b>XV. Profit/(Loss) for the period (XI + XIV)</b>		(2,692,181.28)	(52,109.63)
XVI. Earning per equity share: (1) Basic (2) Diluted			

Notes to Accounts & Significant Accounting Policies  
 The Note Nos. 1 to 8 form an integral part of these Financial Statements

FOR OJHA & ASSOCIATES.  
 Chartered Accountants

CA A.S.PRASAD  
 (Partner)  
 M.NO.404767



PLACE:RANCHI  
 DATE : 08.07.2019

FOR ANUMA CONSTRUCTION PVT.LTD

DIRECTOR

DIRECTOR

Asha Sharan

**M/S ANUMA CONSTRUCTION AND DEVELOPERS PRIVATE LIMITED**  
HATIA STATION ROAD, GITIL PIDI, BIRSA CHOWK ,RANCHI- JHARKHAND

**BALANCE SHEET AS AT 31ST MARCH, 2019**

Particulars	Schedule	Figures as at the end of current reporting period	Figures as at the end Of Previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	100,000.00	100,000.00
(b) Reserves and Surplus	2	(2,654,952.58)	37,228.70
(c) Money received against share warrants			
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings			500,000.00
(b) Deferred tax liabilities (Net)			
(c) Other Long term liabilities			
(d) Long term provisions			
<b>(4) Current Liabilities</b>			
(a) Cash Credit with Bank			
(b) Trade payables			
(c) Other current liabilities	3	5,781,529.51	278,950.00
(d) Short-term borrowings	4	1,201,050.00	
(e) Advance from Customers		8,060,000.00	3,010,000.00
<b>Total</b>		<b>12,487,626.93</b>	<b>3,926,178.70</b>
<b>II.Assets</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets	8	662,321.43	778,886.71
(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			
(f) Pre-Operative Expenses			
<b>(2) Current assets</b>			
(a) Current investments			
(b) Closing Stock/ WIP		11,800,000.00	3,088,000.00
(c) Trade receivables			
(d) Cash and cash equivalents	6	25,305.50	59,291.99
(e) Short-term loans and advances			
(f) Other current assets	9	-	
<b>Total</b>		<b>12,487,626.93</b>	<b>3,926,178.70</b>

**Notes to Accounts & Significant Accounting Policies**

The Note Nos. 1 to 9 form an integral part of these Financial Statements

**FOR OJHA & ASSOCIATES.**  
Chartered Accountants

**FOR ANUMA CONSTRUCTION PVT.LTD**

*Ashu S*  
**CA A.S.PRASAD**  
(Partner)  
M.NO.404767



*Sanjiv*  
**DIRECTOR**

*Asha sharma*  
**DIRECTOR**

**PLACE:RANCHI**  
**DATE :08.07.2019**

**ANUMA CONSTRUCTION AND DEVELOPERS PVT L**

March 31, 2019 3

**SCHEDULE-1**

**Share Capital**

**Authorised Share Capital**

1000 Equity Shares @Rs.100/- Each 100,000.000

100,000.000

**Issued, Subscribed and paid up Capital**

1000 Equity Shares @Rs.100/-Each 100,000.000

100,000.000

**SCHEDULE 2: RESERVES & SURPLUS**

**CAPITAL RESERVE**

a) Net Surplus on Revaluation of Fixed Assets:  
As per last account 37,228.70  
Less : Adjustments towards assets sold  
Less : Transfers to depreciation Account

37,228.70

Add: During the year (2,692,181.280)

b) Others :  
(2,654,952.577)

**SECURITIES PREMIUM ACCOUNT**

As per last account -

Less : Set off with Profit & Loss Account -

**CENTRAL SUBSIDY**

As per last account -

**SCHEDULE-3**

**Other Current Liabilities**

Compensation Payable -  
Audit fee payable 35,400.00

Provision for income tax

Provision for ROC

Creditors 5,746,129.51

5,781,529.51

**SCHEDULES 4 : LOANS**

**SECURED :**

Loan fund -

Magma Fincorp Limited -

Unsecured Loan -

**UNSECURED :**

Loan from director 1,201,050.000

**SHORT TERM**

From Subsidiary Companies -

From Other Bodies Corporate -

Security & Other Deposits -





1,201,050.000

**SCHEDULE 5 : DEFERRED PAYEMENT LIABILITIES**

Voluntary Retirement Schemes

**SCHEDULE 6 : CASH & CASH EQUIVALENT**

Cash in Hand & Bank

25,305.50

25,305.50

**SCHEDULE 7 : PURCHASE**

Material Purchases

8,878,500.00

**SCHEDULE 9 : OTHER CURRENT ASSETS**

Debtors

**SCHEDULE 10 : OTHER EXPENSES**

Labour Payment

1,745,800.00 ✓

Bank Charges

1,016.00 ✓

Traveling Expenses

25,800.00 ✓

Printing & Stationery

9,850.00 ✓

Audit Fee

17,700.00 ✓

Directors Remuneration

600,000.00 ✓

Miscellaneous Expenses

8,950.00 ✓

2,409,116.00



# SCHEDULE 18 FIXED ASSETS

## Depreciation Schedule 2019

Name of the asset	At the beginning of the year	Addition during the year	Gross block	Depreciation	Net block
Furniture and Fixture	5,354.53	0	5,354.53	535.45	4,819.08
Plant and Machinery	773,532.18	0	773,532.18	116,029.83	657,502.35
<b>TOTAL</b>	778,886.71		778,886.71	116,565.28	662,321.43

