

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

BALANCE SHEET AS ON 31.03.2018

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

Notes on Accounts & Accounting
Policies Schedule- "C"

Place: Dhanbad

Date: 30.10.2018

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

Signed In terms of Our Separate
report of even date.

For Sanjeev Kumar Singh
Chartered Accountants

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

ANAADI GROUP

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

Significant Accounting Policies and Notes to Accounts.

1. METHOD OF ACCOUNTING: -

The firm is maintaining its account on Mercantile System.

2. FIXED ASSETS: -

The fixed assets have been shown at written down value.

3. DEPRECIATION: -

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

4. VALUATION OF CLOSING STOCK: -

The Closing Stock has been valued at average cost.

5. LIABILITIES: -

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

6. CONTINGENT LIABILITIES: -

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

7. DEBTORS, CREDITORS AND LOANS & ADVANCES: -

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

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

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

Place : Jamtara
Date : 30/10/2018

For SINGH SANJEEV & CO.
Chartered Accountants

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

M/S ANAADI GROUP										<i>SCHEDULE "B"</i>
BEHIND SHANTI ENTERPRISES KACHNAR TOLI NIFT HATIA RANCHI, JHARKHAND										
SCHEDULE OF FIXED ASSETS AS ON 31.03.2018										
P A R T I C U L A R S	BALANCE AS ON 01.04.2017	A D D I T I O N		TOTAL	L E S S : S O L D	TOTAL	D E P R E C I A T I O N		BALANCE AS ON 31.03.18	
		More Than 180 Days	Less Than 180 Days				RATE	AMOUNT		
COMPUTER	-	47,799.00	-	47,799.00	-	47,799.00	0.40	19,119.60	28,679.40	
MOBILE			13,000.00	13,000.00	-	13,000.00	0.40	5,200.00	7,800.00	
	-	47,799.00	13,000.00	60,799.00	-	60,799.00		24,319.60	36,479.40	

M/S ANAADI GROUP

BEHIND SHANTI ENTERPRISES KACHNAR TOLI NIFT HATIA RANCHI, JHARKHAND

SCHEDULE-"D"

SCHEDULE OF SUNDRY CREDITORS AS ON 31.03.2018

(As per Certified by Proprietor)

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

ANAADI GROUP	
Barwa Road, Dhaiya, Dhanbad.	SCHEDULE-"F"
SCHEDULE OF ADVANCE AGAINST FLAT AS ON 31.03.2018	
(As per Certified by Proprietor)	
PARTICULARS	AMOUNT (RS.)
Abinash Kumar Sinha	402,000.00
Ajay Kumar	951,000.00
Alka Kumari	287,600.00
Amal Kumar	761,000.00
Annand Kumar	507,600.00
Anjali Sinha	1,200,000.00
Anju Kumari	180,000.00
Anju Singh	200,000.00
Anupama Rai	1,000,000.00
Archana Srivastava	610,000.00
A. Sahu	26,000.00
Ashok Kumar	1,793,000.00
Ashwani Kumar	650,000.00
Avinash Pratap Singh	100,000.00
Bandana Kumari	300,000.00
Bibha Kumari	202,190.00
Bimlesh Kumar	50,000.00
B. M. Mishra	159,090.00
B. M. Roy	475,000.00
Brij Mohan Mishra	393,000.00
Chandan kumar Singh	450,000.00
Chadni Kumari	1,050,000.00
Daya Devi	370,000.00
Devendra Kumar	575,000.00
Dipak Kumar Singh	40,000.00
Dipanwita Gupta	600,000.00
Geeta Gunjan	1,320,000.00
Hariday Kumar Singh	501,400.00
Harinath Singh	300,000.00
Jayraj Kumar	1,600,000.00
Jitender Singh	650,000.00
Jiwesh Singh	150,000.00
Joytshana Vimal	463,863.00
Kanchan Lal	200,000.00
Kanchan Mishra	400,000.00
Kavita Kumari	900,000.00
K M Yadav	650,000.00
Krishna Rai	400,000.00
Madan Mohan Pan	650,000.00
Mahendra Prasad	386,399.00
Malkangiri	300,000.00
Mamta Kumari	1,213,000.00
Mamta Singh	1,150,000.00
Manish Sharma	600,000.00
Manohar Prasad	1,107,400.00
Mithilesh Kumar	1,692,000.00
Mukesh Kumar Shukla	311,000.00
Naveen Kumar	600,000.00
Neeraj Sinha	151,000.00
Neha Singh	644,250.00
Neon Herbs India	1,000,000.00
Nilam Singh	392,886.00
Parvati Kumari	150,000.00
Prabhat Prasad Agarwal	295,000.00
Pratima Devi	500,000.00
Prem Chand Yadav	200,000.00
Priti Kumari	1,000,000.00
Puja Kumari Sinha	740,000.00
Rajiv Ranjan Kumar	845,800.00
Raj Kishor	200,000.00
Rakesh Kumar Tiwary	650,001.00
Ranjit Verma	1,000,000.00
Rashmi Priya	90,000.00
Renu Devi	600,000.00
Ritika Bhadani	1,000,000.00
Sandip Sinha	301,000.00
Sanjay Kumar Dubey	300,000.00
Sanjay Kumar	600,000.00
Sanjit Kumar Sinha	500,000.00
Sanjiv Bage	2,700,000.00
Shailendra Singh	200,000.00
Shiwani Kuntal	415,000.00
Shobha Gupta	711,500.00
Sikha Oberoi	792,300.00
Simran Arora	345,000.00
Smita Sinha	170,000.00
Sneha	534,000.00
Subhashish Bandopadhyay	375,500.00
Sunita Kumari	951,000.00
Suresh Prasad	500,000.00
Sushil Kumar	47,000.00
Sushma Singh	875,000.00
Sushma Sinha	850,000.00
Susmita Rana	976,500.00
Uday Kumar Singh	629,000.00
Uday Shankar	50,000.00
Veena Sinha	946,169.00
Vidya Kumar Singh	908,000.00
Vidya Sharma	551,000.00
Vijay Bhai Patel	1,860,000.00
Vindhya Vaisini Kumar	100,000.00
V V Kumar	150,000.00
	55,674,448.00

ANAADI GROUP

Barwa Road, Dhaiya, Dhanbad.

SCHEDULE-"G"

SCHEDULE OF UNSECURED LOANS AS ON 31.03.2018

(As per Certified by Proprietor)

PARTICULARS	PAN NUMBER	AMOUNT (RS.)
Balram Sahu	BLUPB5422J	76,650.00
Neha Singh	BYMSQ3497S	2,900,000.00
Ranjay Kumar Singh	AAFPL8721G	761,000.00
Satish Kumar Singh	AVQPK9728G	128,000.00
Shree Ramjee Foundation	DERFR1902R	85,000.00
		<hr/>
		3,950,650.00

Company Name : ANAADI GROUP
 PAN: ADNPU6874A

ANNEXURE - A

FINANCIAL YEAR : 2017-18

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

DISCLOSURES AS PER INCOME COMPUTATION AND DISCLOSURE STANDARD

Particulars	Disclosures												
ICDS - I Accounting Policies	<ol style="list-style-type: none"> All significant accounting policies have been disclosed in Note - 5 to Audited Financial Statement / Schedule annexed to and forming part of Balance Sheet and Profit & Loss A/c. The accounting policies have been consistently applied by the concern / entity unless otherwise stated. Further there is no change in accounting policy which has a material effect. 												
ICDS - II Valuation of Inventories	<ol style="list-style-type: none"> Accounting Policy adopted in measuring inventories Inventories are valued at the lower of actual cost and the net realizable value after providing for obsolescence and other losses, where considered necessary. The method of determining cost of various categories of inventories are as follows :- <table border="1" data-bbox="564 1485 1497 1767"> <thead> <tr> <th>Sr. No.</th> <th>Description</th> <th>Method of determining cost</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Raw Material</td> <td>Actual Cost</td> </tr> <tr> <td>2</td> <td>Work in Progress</td> <td>Lower of Actual Cost or NRV</td> </tr> <tr> <td>3</td> <td>Finished Goods</td> <td>Lower of Actual Cost or NRV</td> </tr> </tbody> </table> Cost Formula used in measuring inventories <ol style="list-style-type: none"> <i>For Item of Inventories that are not interchangeable</i> Specific identification cost formula is used. <i>For Item of Inventories that are ordinarily interchangeable</i> First - in First - out (FIFO) / Weighted average cost formula is used. 	Sr. No.	Description	Method of determining cost	1	Raw Material	Actual Cost	2	Work in Progress	Lower of Actual Cost or NRV	3	Finished Goods	Lower of Actual Cost or NRV
Sr. No.	Description	Method of determining cost											
1	Raw Material	Actual Cost											
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	<p>3. Total carrying amount of inventories and its appropriate classification</p> <table border="1" data-bbox="568 333 1497 622"> <thead> <tr> <th>Sr. No.</th> <th>Description</th> <th>Carrying Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Raw Material</td> <td>Nil</td> </tr> <tr> <td>2</td> <td>Work in Progress</td> <td>44,995,268.82</td> </tr> <tr> <td>3</td> <td>Finished Goods</td> <td>Nil</td> </tr> <tr> <td>4</td> <td>Consumable Stores & Spares</td> <td>Nil</td> </tr> <tr> <td>5</td> <td>Stock in Trade</td> <td>Nil</td> </tr> </tbody> </table>	Sr. No.	Description	Carrying Amount	1	Raw Material	Nil	2	Work in Progress	44,995,268.82	3	Finished Goods	Nil	4	Consumable Stores & Spares	Nil	5	Stock in Trade	Nil									
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<p>ICDS - III Construction Contracts</p>	<p>Contract revenue and contract cost associated with contract has been recognized as revenue and expenditure respectively with reference to the completion of contract if applicable.</p>																											
<p>ICDS - IV Revenue Recognition</p>	<p>1. In a transaction involving sale of goods:-</p> <table border="1" data-bbox="568 808 1497 969"> <tbody> <tr> <td>a</td> <td>Total amount not recognised as revenue during the previous year due to lack of reasonably certainty of its ultimate collection</td> <td>Nil</td> </tr> <tr> <td>b</td> <td>Nature of uncertainty</td> <td></td> </tr> </tbody> </table> <p>2. In a transaction involving rendering of services:-</p> <table border="1" data-bbox="568 1050 1497 1722"> <tbody> <tr> <td>a</td> <td>Amount of revenue from service transactions recognised as revenue during the period</td> <td>Nil</td> </tr> <tr> <td>b</td> <td colspan="2"> <p>Method used to determine the stage of completion of service transactions in progress:-</p> <p><i>(i) Contract for the rendering of services which are directly related to the construction of the asset</i></p> <p>The proportion that service transaction costs incurred for work performed upto the reporting date bear to the associated total service transaction costs.</p> <p><i>(ii) Service contracts with a duration of not more than ninety days</i></p> <p>The completed service contract method of accounting is used for recognizing the revenue and cost.</p> </td> </tr> </tbody> </table> <p>3. Disclosure relating to service transactions in progress at the reporting date</p> <table border="1" data-bbox="568 1883 1497 2078"> <thead> <tr> <th>Sr. No.</th> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Cost Incurred</td> <td>Nil</td> </tr> <tr> <td>2</td> <td>Recognised Profit / (Loss)</td> <td>Nil</td> </tr> <tr> <td>3</td> <td>Advances Received</td> <td>Nil</td> </tr> <tr> <td>4</td> <td>Retentions</td> <td>Nil</td> </tr> </tbody> </table>	a	Total amount not recognised as revenue during the previous year due to lack of reasonably certainty of its ultimate collection	Nil	b	Nature of uncertainty		a	Amount of revenue from service transactions recognised as revenue during the period	Nil	b	<p>Method used to determine the stage of completion of service transactions in progress:-</p> <p><i>(i) Contract for the rendering of services which are directly related to the construction of the asset</i></p> <p>The proportion that service transaction costs incurred for work performed upto the reporting date bear to the associated total service transaction costs.</p> <p><i>(ii) Service contracts with a duration of not more than ninety days</i></p> <p>The completed service contract method of accounting is used for recognizing the revenue and cost.</p>		Sr. No.	Description	Amount	1	Cost Incurred	Nil	2	Recognised Profit / (Loss)	Nil	3	Advances Received	Nil	4	Retentions	Nil
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ICDS - V Tangible Fixed Assets	As per clause 18 of Form No. 3CD.																								
ICDS - VII Government Grants	No government grant has been received during the period.																								
ICDS - IX Borrowing Costs	<p>1. Accounting policy adopted for borrowing costs Borrowing costs include interest; amortization of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalization of such asset is added to the cost of the assets. Capitalization of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.</p> <p>2. Borrowing Cost Capitalized during the year</p> <table border="1" data-bbox="564 1048 1498 1211"> <thead> <tr> <th>Sr. No.</th> <th>Particulars</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>As Fixed Assets/ Intangible Assets/Capital Work in Progress</td> <td>Nil</td> </tr> <tr> <td>2</td> <td>As inventory</td> <td>Nil</td> </tr> </tbody> </table>	Sr. No.	Particulars	Amount	1	As Fixed Assets/ Intangible Assets/Capital Work in Progress	Nil	2	As inventory	Nil															
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ICDS - X Provisions, Contingent Liabilities and Contingent Assets	<p>1. Disclosure in respect of each class of provision/contingent liability</p> <table border="1" data-bbox="564 1368 1498 2125"> <thead> <tr> <th>Sr. No.</th> <th>Particulars</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Description of the nature of the obligation</td> <td>Provision for audit Fess</td> </tr> <tr> <td>2</td> <td>Carrying amount at the beginning of the previous year</td> <td>Nil</td> </tr> <tr> <td>3</td> <td>Carrying amount at the end of the previous year</td> <td>8000/-</td> </tr> <tr> <td>4</td> <td>Additional provisions made during the previous year, including increases to existing provisions</td> <td>8000/-</td> </tr> <tr> <td>5</td> <td>Amounts used, that is incurred and charged against the provision, during the previous year</td> <td>Nil</td> </tr> <tr> <td>6</td> <td>Unused amounts reversed during the previous year</td> <td>Nil</td> </tr> <tr> <td>7</td> <td>the amount of any expected reimbursement, stating the amount of</td> <td>Nil</td> </tr> </tbody> </table>	Sr. No.	Particulars	Description	1	Description of the nature of the obligation	Provision for audit Fess	2	Carrying amount at the beginning of the previous year	Nil	3	Carrying amount at the end of the previous year	8000/-	4	Additional provisions made during the previous year, including increases to existing provisions	8000/-	5	Amounts used, that is incurred and charged against the provision, during the previous year	Nil	6	Unused amounts reversed during the previous year	Nil	7	the amount of any expected reimbursement, stating the amount of	Nil
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6	Unused amounts reversed during the previous year	Nil																							
7	the amount of any expected reimbursement, stating the amount of	Nil																							

		any asset that has been recognised for that expected reimbursement	
2. Disclosure in respect of each class of contingent asset and related income recognised			
	Sr. No.	Particulars	Description
	1	Brief description of the nature of the asset and related income	Nil
	2	Carrying amount of asset at the beginning of the previous year	Nil
	3	Carrying amount of asset at the end of the previous year	Nil
	4	Additional amount of asset and related income recognised during the year including increases to assets and related income already recognised	Nil
	5	amount of asset and related income reversed during the previous year	Nil

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

Sd/-
Sanjeev Kumar Singh

Proprietor
Membership No.311165

PLACE: Jamtara
Date: 30/10/2018