

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN			
	MORIAS INFRASTRUCTURE PRIVATE LIMITED			AAECP1548H			
	Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-6		
	511, 5TH FLOOR	PS IXL BUILDING BLOCK A					
	Road/Street/Post Office	Area/Locality					
	KOLKATA PARGANAS NORTH	RAJARHAT		Status Pvt Company			
	Town/City/District	State	Pin/ZipCode	Filed u/s			
	KOLKATA	WEST BENGAL	700104	139(1)-On or before due date			
	Assessing Officer Details (Ward/Circle)			CEN CIR - 2 RANCHI			
	e-filing Acknowledgement Number			238383511311019			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	9906464	
	2	Total Deductions under Chapter-VI-A			2	0	
	3	Total Income			3	9906460	
	3a	Deemed Total Income under AMT/MAT			3a	9852762	
	3b	Current Year loss, if any			3b	0	
	4	Net tax payable			4	2575685	
	5	Interest and Fee Payable			5	34158	
	6	Total tax, interest and Fee payable			6	2609843	
	7	Taxes Paid	a	Advance Tax	7a	1500000	
			b	TDS	7b	1019275	
c			TCS	7c	0		
d			Self Assessment Tax	7d	90570		
e			Total Taxes Paid (7a+7b+7c +7d)	7e	2609845		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	0		
10	Exempt Income	Agriculture		10			
		Others					

Income Tax Return submitted electronically on 31-10-2019 11:41:24 from IP address 180.87.236.185 and verified by

RIPUNJAY PRASAD SINGH having PAN ADAPS1769D on 31-10-2019 11:41:24 from IP address

180.87.236.185 using Digital Signature Certificate (DSC)

DSC details: 1312105CN=Capricorn CA 2014,2.5.4.51=#131647352c56494b41532044454550204255494c44494e47,STREET=18,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

FORM NO. 3CA

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

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

1. We report that the statutory audit of MORIAS INFRASTRUCTURE PRIVATE LIMITED OFFICE SPACE NO.511, FIFTH FLOOR, PS IXL BUILDING BLOCK A ATHGORA NEW TOWN RAJARHAT, KOLKATA, WEST BENGAL, 700136 A AECPI548H was conducted by Us S.SANNIGRAHI & CO. in pursuance of the provisions of the COMPANIES ACT, 2013 Act, and We annex here to a copy of Our audit report dated 05/06/2019 along with a copy each of

- the audited Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019
- the audited balance sheet as at, 31/03/2019 ; and
- documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

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

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

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

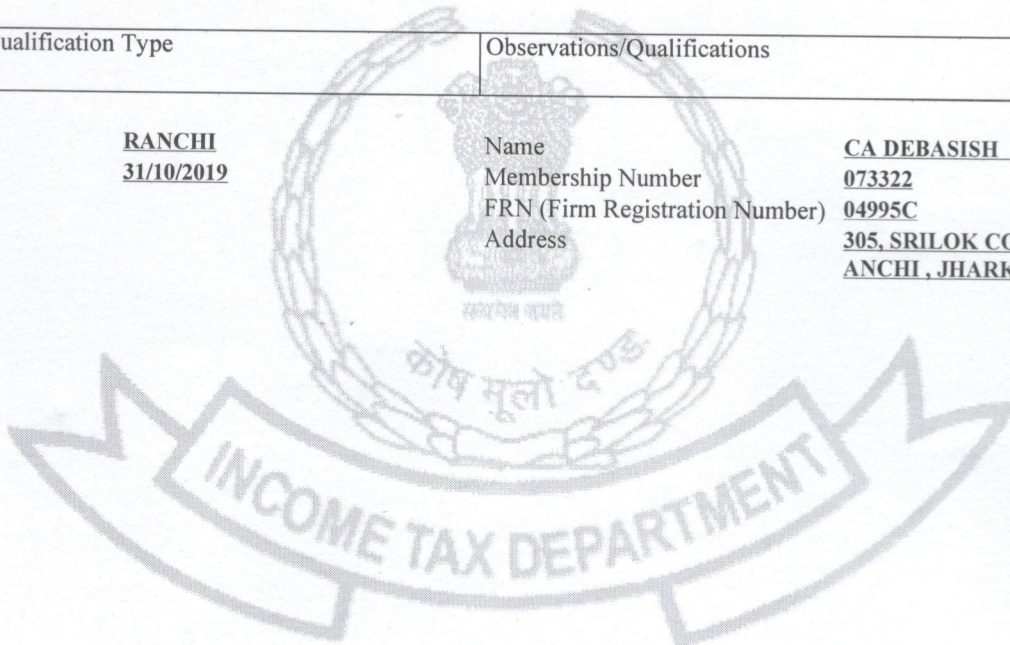
Sl No.	Qualification Type	Observations/Qualifications
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Place
Date

RANCHI
31/10/2019

Name
Membership Number
FRN (Firm Registration Number)
Address

CA DEBASISH SANNIGRAHI
073322
04995C
305, SRILOK COMPLEX, H.B ROAD, RANCHI, JHARKHAND, 834001



FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		MORIAS INFRASTRUCTURE PRIVATE LIMITED			
2	Address		OFFICE SPACE NO.511, FIFTH FLOOR, PS IXL BUILDING BLOCK A ATHGORA NEW TOWN RAJARHAT, KOLKATA, WEST BENGAL, 700136			
3	Permanent Account Number (PAN)		AAECP1548H			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Goods and Services tax JHARKHAND	20AAECP1548H1ZS			
	2	Service Tax	AAECP1548HSD001			
5	Status		Company			
6	Previous year from		01/04/2018 to 31/03/2019			
7	Assessment Year		2019-20			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
	S.No.	Name				Profit Sharing Ratio (%)
	1					
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	S.No.	Sector		Sub Sector		Code
	1	REAL ESTATE AND RENTING SERVICES		Other real estate/renting services n.e.c		07005
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	S.No.	Business	Sector	SubSector		Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	S.No.	Books prescribed				
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	1	CASH BOOK	OFFICE SPACE NO. 511, 5TH FLOOR, PS IXL BUILDING, BLOCK A	ATHGORA NEW TOWN, RAJARHAT	KOLKATA	WEST BE NGAL
	2	LEDGERS	OFFICE SPACE NO. 511, 5TH FLOOR, PS IXL BUILDING, BLOCK A	ATHGORA NEW TOWN, RAJARHAT	KOLKATA	WEST BE NGAL
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK					
	LEDGERS					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					
	No					

S.No.	Section	Amount							
	Nil								
13 a	Method of accounting employed in the previous year	Mercantile system							
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No							
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.								
	Particulars	Increase in profit(Rs.) Decrease in profit(Rs.)							
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	No							
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.								
	S.No. ICDS	Increase in profit(Rs.) Decrease in profit(Rs.) Net effect(Rs.)							
	Total								
13 f	Disclosure as per ICDS.								
	S.No. ICDS	Disclosure							
	1 ICDS I - Accounting Policies	DISCLOSED IN NOTES ON ACCOUNTS NOTE NO 24 CLAUSE 2-i							
	2 ICDS II - Valuation of Inventories	DISCLOSED IN NOTES ON ACCOUNTS NOTE NO 24 CLAUSE 2-v							
	3 ICDS III - Construction Contracts	NOT APPLICABLE TO ASSESSEE							
	4 ICDS IV - Revenue Recognition	DISCLOSED IN NOTES ON ACCOUNTS NOTE NO 24 CLAUSE 2-iv							
	5 ICDS V - Tangible Fixed Assets	DISCLOSED IN NOTES ON ACCOUNTS NOTE NO 24 CLAUSE 2-ii							
	6 ICDS VII - Governments Grants	NOT APPLICABLE TO ASSESSEE							
	7 ICDS IX - Borrowing Costs	DISCLOSED IN NOTES ON ACCOUNTS NOTE NO 24 CLAUSE 2-viii							
	8 ICDS X - Provisions, Contingent Liabilities and Contingent Assets	DISCLOSED IN NOTES ON ACCOUNTS NOTE NO 24 CLAUSE 2-vi							
14 a	Method of valuation of closing stock employed in the previous year.								
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No							
	Particulars	Increase in profit(Rs.) Decrease in profit(Rs.)							
15	Give the following particulars of the capital asset converted into stock-in-trade								
	S.No. (a) Description of capital asset	(b) Date of acquisition (c) Cost of acquisition (d) Amount at which the asset is converted into stock-in trade							
	Nil								
16	Amounts not credited to the profit and loss account, being:-								
16 a	The items falling within the scope of section 28								
	S.No. Description	Amount							
	Nil								
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned								
	S.No. Description	Amount							
16 c	Escalation claims accepted during the previous year								
	S.No. Description	Amount							
	Nil								
16 d	Any other item of income								
	S.No. Description	Amount							
	Nil								
16 e	Capital receipt, if any								
	S.No. Description	Amount							
	Nil								
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:								
	S.No.	Details of property	Address Line 1	Address Line 2	City/Town/ District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
18	Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-								
	S.No.	Opening WDV /	Additions	Deductions (C)					

	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Actual(A)	Purchase Value (1)	CENT VAT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)		Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	Plant & Machinery @ 15%	15%	755906	1448656	0	0	0	1448656	0	1281337	7727225
2	Furnitures & Fittings @ 10%	10%	72650	4406429	0	0	0	4406429	0	440471	4038608
3	Plant & Machinery @ 40%	40%	136545	421366	0	0	0	421366	0	167763	390148
4	Intangible Assets @ 25%	25%	117562	30000	0	0	0	30000	0	36891	110671
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page											
19 Amounts admissible under sections :											
	S.No.	Section	Amount debited to profit and loss account		Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.						
Nil											
20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]									
		S.No.	Description								Amount
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):									
		S.No.	Nature of fund			Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities		
Nil											
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc									
Capital expenditure											
		S.No.	Particulars								Amount in Rs.
Personal expenditure											
		S.No.	Particulars								Amount in Rs.
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party											
		S.No.	Particulars								Amount in Rs.
Expenditure incurred at clubs being entrance fees and subscriptions											
		S.No.	Particulars								Amount in Rs.
		1	CLUB MEMBERSHIP FEE								5600
Expenditure incurred at clubs being cost for club services and facilities used.											
		S.No.	Particulars								Amount in Rs.
Expenditure by way of penalty or fine for violation of any law for the time being force											
		S.No.	Particulars								Amount in Rs.
Expenditure by way of any other penalty or fine not covered above											
		S.No.	Particulars								Amount in Rs.
Expenditure incurred for any purpose which is an offence or which is prohibited by law											
		S.No.	Particulars								Amount in Rs.
(b) Amounts inadmissible under section 40(a):-											
(i) as payment to non-resident referred to in sub-clause (i)											
(A) Details of payment on which tax is not deducted:											
		S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)											

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

22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006							
23	Particulars of any payment made to persons specified under section 40A(2)(b).							
	S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.							
	S.No.	Section	Description			Amount		
	Nil							
25	Any amount of profit chargeable to tax under section 41 and computation thereof.							
	S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any		
	Nil							
26	(i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-						
26	(i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-						
26	(i)(A)(a)	Paid during the previous year						
	S.No.	Section	Nature of liability			Amount		
	Nil							
26	(i)(A)(b)	Not paid during the previous year						
	S.No.	Section	Nature of liability			Amount		
26	(i)B	was incurred in the previous year and was						
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)						
	S.No.	Section	Nature of liability			Amount		
	1	Sec 43B(a)-Tax,Duty,Cess,Fee etc	TDS			597262		
26	(i)(B)(b)	not paid on or before the aforesaid date						
	S.No.	Section	Nature of liability			Amount		
	Nil							
	(State whether sales tax,goods and services Tax, No customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)							
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts						No
		CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts				
		Opening Balance						
		Credit Availed						
		Credit Utilized						
		Closing/Outstanding Balance						
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-						
	S.No.	Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)			
	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)(viia)							No
	S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
	Nil							
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same							No
	S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares		
	Nil							
A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?							No
A(b)	If yes, please furnish the following details:							

	S.No.	Nature of income:							Amount (in Rs.)				
B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56												No
B(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:							Amount (in Rs.)				
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)												No
	S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil												
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.												
A(b)	If yes, please furnish the following details:												
	S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B												
B(b)	If yes, please furnish the following details:												
	S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:						
					Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)					
	Nil												
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020)												
C(b)	If yes, please furnish the following details:												
	S.No.	Nature of the impermissible avoidance arrangement						Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
	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 :-											
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.				

1	SANKALP I NFRAHOM ES LLP	DEEP CHAM BERS, KH NO . 72/11 MUND, KA NEW DEL HI	ADLFS2670Q	8700000	No	31600000	Yes- Electronic clearing system	
2	RIPUNJAY PRASAD SI NGH	PUSTAK BHA WAN COURT ROAD RANC HI	ADAPS1769D	1115000 0	No	14556802	Yes- Electronic clearing system	

31 b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil						

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt
Nil						

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt
Nil				

31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment
Nil						

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
Nil				

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available)	Amount of the repayment	Maximum amount outstanding in the account	Whether the repayment was made by cheque	In case the repayment was made by cheque or bank draft, whether the same was repaid by an
Nil							

				with the assessee) of the payee	at any time during the previous year	or bank draft or use of electronic clearing system through a bank account.	account payee cheque or an account payee bank draft.
1	RADHIKA BUILDERS PRIVATE LTD	102, DEEP C HAMBER, 72 SWARN PARK, ROHTAK ROAD, MUNDKA DELHI	AAACR9334B	11500000	20000000	Yes-Electronic clearing system	
2	RIPUNJAY PRASAD SINGH	PUSTAK BHAWAN COURT ROAD RANCHI	ADAPS1769D	2250000	14556802	Yes-Electronic clearing system	
31 d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—						
	S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year		
	Nil						
31 e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—						
	S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.		
	Nil						
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)							
32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available						
	S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order)	Order U/S and Date	Remarks
	Nil						
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.						No
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.						No
	If yes, please furnish the details below						
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year						No
	If yes, please furnish details of the same						
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73						
	If yes, please furnish the details of speculation loss if any incurred during the previous year						
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)						No

S.No.	Section	Amount										
Nil												
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish									Yes	
		S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified 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	CALM14 047F	192	Salary	480000	480000	480000	9880	0	9880	0
		2	CALM14 047F	194A	Interest other than Interest on securities	2445672	2445672	2445672	244567	0	244567	0
		3	CALM14 047F	194C	Payments to contractors	31417941	31417941	31417941	406529	0	406529	0
		4	CALM14 047F	194H	Commission or brokerage	10079446	10079446	10079446	503973	0	503973	0
		5	CALM14 047F	194J	Fees for professional or technical services	1875000	1875000	1875000	187500	0	187500	0
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:									Yes	
		S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported			If not, please furnish list of details/ transactions which are not reported		
		1	CALM14047F	26Q	31/07/2018	27/07/2018	Yes					
		2	CALM14047F	26Q	31/10/2018	27/10/2018	Yes					
		3	CALM14047F	26Q	31/01/2019	29/01/2019	Yes					
		4	CALM14047F	26Q	31/05/2019	07/05/2019	Yes					
		5	CALM14047F	24Q	31/05/2019	07/05/2019	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish									Not Applicable	
		S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.							
		Nil										
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the	Sales during the	Closing stock	*Yield of	*Percentage of yield	Shortage/excess, if any

						previous year	previous year	finished products		
	Nil									
35	bB	Finished products :								
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any	
	Nil									
35	bC	By products :								
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any	
	Nil									
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-									
	S.No.	(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) Date of Payment with Amounts		Amount		Dates of payment
	Nil									
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2									No
A(b)	If yes, please furnish the following details:									
	S.No.	Amount received (in Rs.)			Date of receipt					
	Nil									
37	Whether any cost audit was carried out									Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor									
38	Whether any audit was conducted under the Central Excise Act, 1944									Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor									
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor									Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor									
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:									
No	Particulars	Previous Year			Preceding previous Year					
a	Total turnover of the assessee	225392920			237637785					
b	Gross profit / Turnover	32346023	225392920	14.35 %	32459046	237637785	13.66 %			
c	Net profit / Turnover	9852486	225392920	4.37 %	15483734	237637785	6.52 %			
d	Stock-in-Trade / Turnover			%			%			
e	Material consumed/ Finished goods produced			%			%			
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)										
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings									

S.No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
Nil							
42	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?					No
	A(b)	If yes, please furnish the following details:					
S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported	
43	A(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286					No
	A(b)	If yes, please furnish the following details:					
S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			
	A(c)	If Not due, please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)						
S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST	
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities		

Place
Date

RANCHI
31/10/2019

Name
Membership Number
FRN (Firm Registration Number)
Address

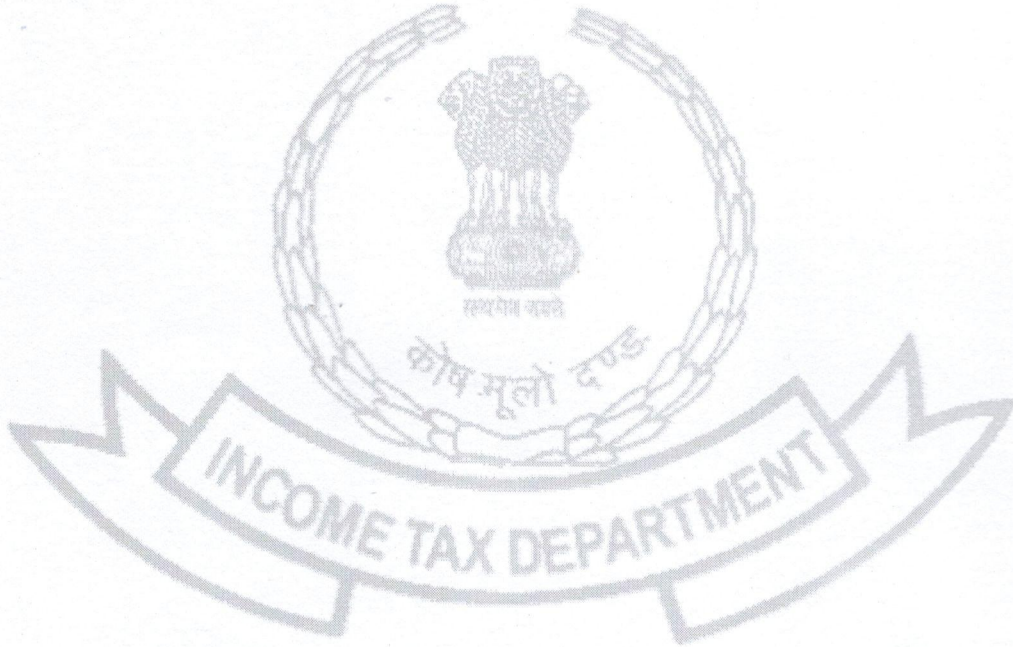
CA DEBASISH SANNIGRAHI
073322
04995C
305, SRILOK COMPLEX, H.B ROAD, RANCHI, JHARKHAND, 834001,

Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%	1	30/09/2018	30/09/2018	516000	0	0	0	516000
	2	31/03/2019	31/03/2019	932656	0	0	0	932656
Total of Plant & Machinery @ 15%								1448656
Furnitures & Fittings @ 10%	1	30/09/2018	30/09/2018	4257700	0	0	0	4257700
	2	31/03/2019	31/03/2019	148729	0	0	0	148729
Total of Furnitures & Fittings @ 10%								4406429
Plant & Machinery @ 40%	1	30/09/2018	30/09/2018	144358	0	0	0	144358
	2	31/03/2019	31/03/2019	277008	0	0	0	277008
Total of Plant & Machinery @ 40%								421366
Intangible Assets @ 25%	1	30/09/2018	30/09/2018	30000	0	0	0	30000
Total of Intangible Assets @ 25%								30000

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0
Intangible Assets @ 25%			
Total of Intangible Assets @ 25%			0



MORIAS INFRASTRUCTURE PVT LTD.
BALANCE SHEET AS AT 31st MARCH, 2019

Particulars	Note	Figures for the Current Year	Figure for the Previous year
A. EQUITY AND LIABILITY			
I Shareholder's fund			
(a) Share Capital	1	18,415,900	18,415,900
(b) Reserve and Surplus	2	114,993,659	107,736,314
II Non-current liabilities			
(a) Deffered tax liability	3	144,539	169,756
III Current Liabilities			
(a) Short-term Borrowings	4	89,350,039	90,162,413
(b) Trade payables	5	1,894,139,716	1,671,508,873
(c) Other current liabilities	6	22,032,911	23,505,653
(d) Short-term provisions	7	2,555,273	4,327,226
		2,141,662,036	1,915,826,136
B. ASSETS			
I Property, Plant and Equipments	8		
Gross Block		21,085,686	14,779,235
Less : Depreciation for the year		7,511,436	5,527,598
Net Block		13,574,250	9,251,637
II Investment	9	3,969,006	3,996,742
III Current Assets, Loans & Advance.			
(a) Inventories	10	1,675,926,985	1,473,555,998
(b) Trade Receivables	11	7,508,031	7,908,031
(c) Cash & Bank Balance	12	7,779,595	6,108,193
(d) Short term Loans & Advances	13	425,235,754	405,632,895
(e) Other Current Asset	14	7,668,415	9,372,640
		2,124,118,780	1,902,577,757
Notes on Accounts	24		
		2,141,662,036	1,915,826,136

Notes referred above forms intregal part of the Balance Sheet.

For : **MORIAS INFRASTRUCTURE PVT LTD**

For Morias Infrastructure Pvt. Ltd. For Morias Infrastructure Pvt. Ltd.

M. H. J.

Managing Director
(DIN : 00638790)

Anu Prabha

Director
(DIN : 02568146)

Director
Place : Ranchi

Date : 05-06-2019

Certified in term of our separate report of even date.

FOR : S. SANMIGRAHI & CO.

Chartered Accountants

FRN: 004995C

S. Sanmigrani

[CA. Debasish Sanmigrani]
Partner

M.No.: 073322



MORIAS INFRASTRUCTURE PVT LTD.
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st March, 2019

Particulars	Notes	Figures for the current year	Figures for the previous year
I INCOME			
a) Sales Of Flats	15	-	3,200.00
b) Other income	16	1,160,550	3,421,42
		1,160,550	6,621,42
II EXPENDITURE			
a) Material Expenses	17	111,552,971	115,555,30
b) Labour Expenses	18	42,427,184	68,239,47
c) Project Expenses	19	39,066,742	21,383,96
d) Employee Benefits	20	9,395,574	3,288,36
e) Change in inventory	21	(224,232,370)	(231,016,36)
f) Other Expenses	22	9,419,334	9,266,14
g) Finance Costs	23	1,694,792	2,866,05
h) Depreciation and amortization expense	8	1,983,838	1,554,75
Total Expenses		(8,691,936)	(8,862,31)
III Profit before exceptional and extraordinary item and tax		9,852,486	15,483,73
IV Profit after exceptional and extraordinary item and tax		9,852,486	15,483,73
V Profit before Tax		9,852,486	15,483,73
VI Tax Expense			
a) Current Tax		2,585,273	4,327,22
b) Deferred Tax		(25,217)	11,53
VII Profit(Loss) for the current period from continuing operation		7,292,431	11,144,97
VIII Profit(Loss) for the period		7,292,431	11,144,97
IX Earning Per equity Share			
a) Basic		14	
b) Diluted		14	

Schedules referred above forms integral part of the Profit & Loss Account

For: **MORIAS INFRASTRUCTURE PVT LTD**

For Morias Infrastructure Pvt. Ltd.

For Morias Infrastructure Pvt. Ltd.

Hij M. Singh

Managing Director

(DIN : 00638790)

Director

(DIN : 02568146)

Director

Anu Prashna

Director

Place : Ranchi

Date : 05-06-2019

Certified in term of our separate report of even date.

FOR : S. SANNIGRAHI & CO.

Chartered Accountants

FRN: 004995C

Debasish Sannigrahi

[CA. Debasish Sannigrahi]

Partner

M.No.: 073322



MORIAS INFRASTRUCTURE PVT LTD.

Cash Flow Statement for the year ended 31st March, 2019

	Year Ended 31.03.2019	Year Ended 31.03.2018
Cash Flow from Operating Activities :		
Net Profit before tax	9,852,486	15,483,734
Adjustments for :		
Interest on Fixed deposits	-	-
Depreciation	1,983,838	1,584,751
Provision for Income Tax	(2,585,273)	(4,327,226)
Operating Profit before Working Capital Changes	(601,435)	(2,772,475)
Cash generated from operating activities	9,251,052	12,711,259
Increase in inventory	(202,370,987)	(231,816,364)
Decrease in Debtors	400,000	2,323,366
Increase in Short Term Loan & Advances	(19,602,859)	(135,895,251)
Decrease in Other Current Assets	1,704,225	1,722,800
Decrease in Short Term Borrowing	(812,374)	75,964,299
Decrease in Trade Payable	222,630,842	(4,488,293)
Increase in Other Current Liability	(1,472,742)	296,514,268
Decrease In Short Term Provision	(1,741,953)	(31,836,133)
Cash Generated from Operations	(1,265,848)	(19,662,708)
Net Cash from Operating Activities	7,985,204	(6,951,449)
Cash Flow from Financing Activities :		
Decrease in Long Term Liability	-	-
Increase in Long Term Advances	-	-
Increase In Other Long Term Liability	-	-
Net Cash used in financing Activities	-	-
Cash Flow from Investing Activities :		
Purchase of fixed assets	(6,306,451)	(1,097,762)
Decrease in Non Current Investment	(7,351)	9,315,599
Net Cash flow in Investing Activities	(6,313,802)	8,897,747
Net Increase/(Decrease) in Cash or Cash equivalents (A+B+C)	1,671,402	1,856,295
Opening Cash and Cash equivalents	6,108,198	4,351,895
Closing Cash and Cash Equivalents	7,779,596	6,198,192

For: MORIAS INFRASTRUCTURE PVT LTD.

For Morias Infrastructure Pvt. Ltd.

For Morias Infrastructure Pvt. Ltd.

Certified in terms of our separate report of even date.

For: S. SANNIGRAHI & CO.

Chartered Accountants

FRN : 084903C

S. Sannigrahi

CA. D. SANNIGRAHI

[PARTNER]

Mem. No.: 873322

Hij M Jy.
Managing Director

(IN : 00638790)

Director
Director
(DIN : 02568146)

Anu Prabha

Director

Place : Ranchi

Date : 05-06-2019



MORIAS INFRASTRUCTURE PVT LTD.

NOTES: FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2019 AND TO BE READ IN CONJUNCTION THEREWITH

Particulars	Figure for Current year	Figure for Previous year
-------------	----------------------------	-----------------------------

Note - 1

Details of Share Capital

Authorised share capital

20,00,000 equity share of Rs 10/- each

20,000,000 20,000,000

Issued, subscribed and paid-up share capital

18,41,590 equity share of Rs 10 each
subscribed and fully paid up

18,415,900 18,415,900

1.1 Reconciliation of the Shares outstanding at the beginning and at the end of the reporting Period

Equity Shares

Particulars	As at 31 March 2019		As at 31 March 2018	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	1,841,590	18,415,900	1,841,590	18,415,900
Shares Issued during the year				
Shares bought back during the year				
Shares outstanding at the end of the year	1,841,590	18,415,900	1,841,590	18,415,900

1.2 Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of the Shareholder	As at 31 March 2019		As at 31 March 2018	
	No. of Share held	% of Holding	No. of Share held	% of Holding
M/s Spike Computer & communication Pvt Ltd	512,500	27.83	512,500	28
Sri Ripunjay Prasad Singh	1,328,590	72.14	1,328,590	72

Note - 2

Details of Reserve & Surplus

2.1 Security premium reserve

As per last balance sheet
Addition during the year

45,270,000 45,270,000

2.2 Profit and Loss statement

Balance at the beginning of the year
Less: Adjustment for Income tax of P.Y
Add : Prior Period Adjustment
Add: Profit of the reporting period
Add: Depreciation Adjustment

45,270,000 45,270,000

62,466,314 51,321,338
(35,086)

7,292,431 11,144,976

TOTAL

69,723,659 62,466,314

114,993,659 107,736,314

Note - 3

Details of Deffered tax

Balance at the beginning of the year
Additions during the year

169,756 158,224

TOTAL

(25,217) 11,532

144,539 169,756

Note - 4

Details of Short term borrowings

Shree Equipment Pvt Ltd

- (a) **Terms of Repayment**
45 Monthly Instalment of Rs. 881000 Each
- (b) **Rate of Interest : 13.99%**
- (c) Secured by hypothecatio of Plant and equipments

5,057,875

- (a) Deposit from related parties
(Interest free Unsecured loan
repayable on demand)

89,350,039 85,104,538

89,350,039 90,162,413

Note - 5

Details Of Trade Pvable

Sundry Creditors
Advance from customer
Liabilities for expenses
TOTAL

155,411,371 190,644,512

1,736,840,917 1,479,582,054

1,887,428 1,282,308

1,894,139,716 1,671,508,873

Note - 6

Details of Other Current Liabilities

Current maturity of Long term debt
Statutory Dues
TOTAL

6,689,932 10,572,000

15,342,979 12,933,653

22,032,911 23,505,653

Note - 7

Details of Short - Term Provisions

Provision for Income Tax
TOTAL

2,585,273 4,327,226

2,585,273 4,327,226

For Morias Infrastructure Pvt. Ltd.

M. H. Singh

Director

For Morias Infrastructure Pvt. Ltd.

Annu Babha

Director



MORIAS INFRASTRUCTURE PVT LTD.

NOTES: FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2019 AND TO BE READ IN CONJUNCTION THEREWITH

Particulars	Figure for Current year	Figure for Previous year
Note - 9		
Details of Investment		
Kotak Low Duration Fund-(Folio no 3574595/50)	1,707,886	1,707,886
Health Insurance (Apollo Munich)	-	27,736
Birla Sunlife MF -(Folio no 1017703326)	1,261,120	1,261,120
Reliance Mutual Fund- (Folio no 422176298425)	1,000,000	1,000,000
TOTAL	3,969,006	3,996,742
Note - 10		
Details of Inventory		
(As taken valued and certified by management)		
Land at Cost	331,590,343	350,924,598
Work in Progress	1,327,398,029	1,105,692,787
Unsold Flats	16,938,613	16,938,614
TOTAL	1,675,926,985	1,473,555,998
Note - 11		
Details of Trade Receivables		
Receivables Outstanding For More Than Six Month from the date they are due for payment		
Secured, considered good	-	-
Unsecured but considered good	7,508,031	7,908,031
Unsecured, considered doubtful	-	-
Other Receivable	-	-
Secured, considered good	-	-
Unsecured but considered good	-	-
Unsecured, considered doubtful	-	-
TOTAL	7,508,031	7,908,031
Note - 12		
Details of Cash & Bank Balance		
Cash in hand	1,916,497	1,144,894
Balance with Bank	5,863,098	4,963,299
TOTAL	7,779,595	6,108,193
Note - 13		
Details of Short Term Loans & Advances		
Advances to Related Parties	4,995,000	7,095,000
Advance to Staffs	1,293,000	1,005,000
Advance to Land Owners	383,957,755	333,463,536
Advance to Suppliers	34,989,999	64,069,359
TOTAL	425,235,754	405,632,895
Note - 14		
Details of Other Current Assets		
TDS on sale of property	1,019,274.75	1,650,640
Income Tax Refundable	27,140	-
Advance Income tax	1,500,000	2,600,000
Income Tax under protest	4,622,000	4,622,000
Advance for Flat	500,000	500,000
TOTAL	7,668,415	9,372,640

For Morias Infrastructure Pvt. Ltd.

Haj. M Singh

Director

For Morias Infrastructure Pvt. Ltd.

Anu Prabha

Director



MORIAS INFRASTRUCTURE PVT. LTD.

Note - 8

DETAILS OF PROPERTY, PLANT & EQUIPMENTS AND DEPRECIATION THEREON AS AT 31ST MARCH 2019

DESCRIPTION OF ASSETS	At cost or Book Value as on	Addition/ Adjustment during the year	Less: Disposals/ Adjustments during the year	TOTAL	Upto (SLM) Depreciation	GROSS BLOCK		NET BLOCK	
						For the year	Less: Adjustments during the year	31.03.2019	31.03.2018
	01.04.2018								
Plant & Machinery	8,391,108.00	608,656.00	-	8,999,764.00	3,132,278.00	839,565.00	3,971,843.00	5,027,921.00	5,258,830.00
Computer	586,951.00	421,366.00	-	1,008,317.00	336,427.00	187,708.00	524,135.00	484,182.00	250,524.00
Furniture	116,568.00	4,406,429.00	-	4,522,987.00	47,032.00	365,057.00	412,089.00	4,110,898.00	69,526.00
Computer Software	196,500.00	30,000.00	-	226,500.00	97,795.00	70,137.00	167,932.00	58,568.00	98,705.00
EPABX Machine	25,000.00	-	-	25,000.00	4,477.00	2,375.00	6,852.00	18,148.00	20,523.00
Biomatrics Machine	14,452.00	840,000.00	-	854,452.00	2,656.00	1,373.00	4,029.00	850,423.00	11,796.00
Car	5,448,666.00	-	-	5,448,666.00	1,906,933.00	517,623.00	2,424,556.00	3,024,110.00	3,541,733.00
TOTAL :-	14,779,235.00	6,306,451.00	-	21,085,686.00	5,527,598.00	1,983,838.00	7,511,436.00	13,574,250.00	3,541,733.00
Previous year's Figure	13,771,473.00	1,007,762.00	-	14,779,235.00	3,972,847.00	1,564,751.00	5,527,598.00	9,251,637.00	9,798,626.00

For Morias Infrastructure Pvt. Ltd.

H.S.M Sr

Director

For Morias Infrastructure Pvt. Ltd.

Anu Prabha

Director



MORIAS INFRASTRUCTURE PVT LTD.

*Notes: Forming part of the Profit & Loss Account for the year ended
31st MARCH'2019 and to be read in conjunction therewith*

Particulars	Figures for current year	Figures for previous year
Note -15		
Sale of Flat	-	3,200,000.0
TOTAL	-	3,200,000.0
Note -16		
Profit on sale of MF	-	783,543.7
Extra Work	420,000.00	2,637,877.3
Rent of Flat Shree Gupta complex	30,000.00	-
Discount Received	710,550.46	-
TOTAL	1,160,550.46	3,421,421.1
Note -17		
<u>Details of Raw Material Consumption</u>		
Shree Vrinda Residency- Bariyatu Road	14,422,818.63	7,131,200.2
Kali Mandir-Main Road	1,303,102.30	1,916,937.2
Sri Gupta Complex-Dhanbad	3,312,132.01	1,167,673.4
Spring Valley	14,969,978.77	47,985,163.7
Sankalp-Kokar site	1,195,092.64	2,385,145.8
Shree Vrinda Green (Phase III)	25,202,091.52	10,977,132.7
Sadhu Maidan		
Sky Dale Apartment	49,440,046.92	39,391,401.4
Asha Shree Garden		
Shyama Residency		4,160,989.6
Pustak Bhawan Complex		284,859.0
Karamtoli Site		
Rims Site	950,000.00	154,800.0
Harmu Road		
Sen Complex Dhanbad	757,708.10	
TOTAL	111,552,970.89	115,555,303.3
Note -18		
<u>Details of Labour Payment</u>		
Shree Vrinda Residency- Bariyatu Road	4,457,185.00	6,156,584.0
Sri Gupta Complex-Dhanbad	279,210.30	912,987.0
Kali Mandir Site	398,076.00	645,840.0
Shree Vrinda Greens (III)	10,105,976.00	6,187,105.0
Spring Valley	15,816,120.00	34,999,847.0
Sankalp-Kokar site	169,153.00	1,525,258.0
Skydale (Harihar Singh Road)	7,660,722.00	12,887,486.0
Pustak Bhawan Complex	-	693,000.0
Shyama Residency	-	1,540,485.0
Stellar City	6,559.00	1,197,540.0
Pundag Site	-	-
Harmony Apartment-kolkata	1,740,000.00	1,400,000.0
Ghosh Complex	51,850.00	-
Sen Complex (Dhanbad)	1,742,333.00	93,343.0
Rungta Project	-	-
TOTAL	42,427,184.30	68,239,475.0

For Morias Infrastructure Pvt. Ltd.

H. M. S.

Director

For Morias Infrastructure Pvt. Ltd.

Anu Prabha

Director



MORIAS INFRASTRUCTURE PVT LTD.

*Notes: Forming part of the Profit & Loss Account for the year ended
31st MARCH'2019 and to be read in conjunction therewith*

Particulars	Figures for current year	Figures for previous year
Note -19		
<u>Details of Project Expense</u>		
Shree Vrinda Residency- Bariyatu Road	6,932,647.00	1,361,648.40
Chandrakala Apartment	-	-
Sky Dale -Harihar singh road	5,165,563.50	318,725.00
Sri Gupta Complex-Dhanbad	304,348.00	195,165.00
Kali Mandir	2,995,514.00	315,843.00
Spring Valley	11,837,404.41	3,567,810.03
Sankalp-Kokar site	837,755.00	428,596.00
Shree Vrinda Green (Phase III)	1,271,581.87	3,903,616.00
Sadhu Maidan	217,802.00	366,156.96
Asha Shree Garden	-	-
Pustak Bhawan Complex	-	211,585.00
Nuarangi Bariatu	94,250.00	84,750.00
Shyama Residency	60,000.00	269,810.00
Harmu Road	2,495,670.00	-
Pundag	-	-
SP Meadows	-	-
RIMS site	2,161,600.00	5,817,868.00
E.M Bye Pass Road (Kolkata)	200,557.00	3,017,212.00
Karam Toli site Ranchi	-	1,397,500.00
Sen Complex	23,150.00	-
Ghosh Complex	951,587.00	19,443.00
Harmony Kolkata	3,517,312.00	108,232.00
TOTAL	39,066,741.78	21,383,960.39
Note -20		
<u>Details of Employees Benefits Expense</u>		
Salary & Stipend	6,186,695.00	3,233,879.00
ESI Payment	61,983.00	-
Staff Welfare	146,896.00	54,487.00
Directors Remuneration	3,000,000.00	-
Total	9,395,574.00	3,288,366.00
Note -21		
<u>Change in Inventory</u>		
<u>Change in Work in Progress</u>		
Opening Balance of Work in Progress	1,110,657,779.95	879,641,415.53
Closing Balance of Work in Progress	1,334,890,150.31	1,110,657,779.95
Increase/(Decrease) in Work in Progress	(224,232,370.36)	(231,016,364.42)
<u>Change in Finished Goods</u>		
Opening Balance of Unsold Flats	16,938,613.52	16,938,613.52
Closing Balance of Unsold Flats	16,938,613.52	16,938,613.52
Increase/(Decrease) in Unsold Flats	-	-
TOTAL	(224,232,370.36)	(231,016,364.42)

For Morias Infrastructure Pvt. Ltd.

M. M S.

For Morias Infrastructure Pvt. Ltd.

Am Prasha



MORIAS INFRASTRUCTURE PVT LTD.

*Notes: Forming part of the Profit & Loss Account for the year ended
31st MARCH 2019 and to be read in conjunction therewith*

Particulars	Figures for current year	Figures for previous year
ote - 22		
<u>Details of Other Expenses</u>		
Electricity Expenses	124,535.00	176,736.00
Registration Exp	13,650.00	-
Office Expenses	728,138.34	147,883.46
Printing & Stationery	357,132.00	64,697.00
Labour Payment (Office Work)	27,790.00	20,400.00
Filing fee	16,000.00	75,990.00
Postage and Stamp	5,831.00	6,280.00
Freight & Carriage	46,593.00	65,208.14
Fuel Expenses	29,970.00	29,100.00
Repair & Maint.	346,479.42	289,085.88
Consultancy Fee	806,000.00	6,000.00
News papers and Periodicals	1,870.00	635.00
Telephone Expenses	100,050.00	117,629.28
Travelling & Conveyance	669,708.00	306,374.00
Sundry balance written off	(5,312.52)	655.98
Commission & Brokerage	-	2,993,000.00
Software Expenses	5,960.00	15,100.00
Advertisement & Marketing Expenses	114,751.00	885,993.00
Insurance Exp	129,923.00	102,785.00
Legal Expenses	344,420.00	779,455.00
Club Membership Fee	5,600.00	-
Municipal Taxes	4,800.00	-
Handling Charges	4,530.00	-
Interest on Income Tax	145,053.00	846,429.00
Gst late filing Fee	15,050.00	-
Loss on Abandoned project (Hill View)	5,227,128.00	-
Sales Tax	-	788,759.97
Auditor's Remuneration	-	-
Audit Fee	125,000.00	1,316,000.00
GST	22,500.00	-
Misc. Expenses	6,185.00	231,949.00
TOTAL	9,419,334.24	9,266,145.67

ote - 23

DETAILS OF FINANCE COSTS

Interest on Car Loan	-	26,033.00
Bank Charges	51,234.20	47,006.30
Interest on term loan	1,643,557.33	2,793,010.50
TOTAL	1,694,791.53	2,866,049.80

For Morias Infrastructure Pvt. Ltd.

M. H. S. J.

Director

For Morias Infrastructure Pvt. Ltd.

Am Prabha

Director



M/s. MORIAS INFRASTRUCTURE PVT. LTD.

NOTE - 24

NOTES ON ACCOUNTS

Forming part of accounts as on 31st March, 2019

1. Previous Year's Figures have been re-grouped and re-arranged wherever necessary.

2. SIGNIFICANT ACCOUNTING POLICIES

i. The accompanying financial statements are prepared under the historical cost convention on accrual basis as going concern and materially comply with the mandatory accounting standards issued by the Institute of Chartered Accountants of India.

ii. Property, Plant & Equipment: Property, Plant & Equipment are recorded at cost of acquisition.

iii. Depreciation:

a. Depreciation on Property, Plant & Equipment is charged over the estimated use full life of the asset in accordance with part A of schedule 2 of Companies Act, 2013 provided from the date of asset put to use under straight line method.

b. The residual value of all the Property, Plant & Equipment for depreciation purpose is considered as 5% of original cost of asset

iv. Revenue Recognition: Income on account of project under implementation considered only after 25% of the job completion.

Income on projects after completion of more than 25% of the job is calculated as under: -

Notional Income = % of work completion X Expected profit of project X 3/4.

v. Work-in-progress is valued at cost plus notional profit.

vi. Use of Estimates:

The preparation of financial year statements requires estimates and assumption to be made that affect the reported amount of asset and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are ascertained /materialised.

For Morias Infrastructure Pvt. Ltd.

H. M. M.

Director

For Morias Infrastructure Pvt. Ltd.

Anu Prabha

Director



- vii. Impairment of Assets:
An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charges to the Profit and loss Account in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.
- viii. Borrowing Cost:
Interest and other borrowing costs attributable to qualifying asset are capitalised. Other interest and Borrowing costs are charged to revenue.
- ix. Cash In Hand
Cash Balances are as taken and certified by the management.
- x. Bank Balances
Bank Balances are net of Cheque Issued/ Deposited but not debited/credited till the end of the year appearing in bank reconciliation statement.
- xi. Tax on Income
The company is liable to pay income tax for the year in accordance with the applicable provisions of Income Tax Act and accordingly provision for income tax Rs. 25,85,273/- on taxable income of Rs. 99,43,355/-.
3. As the Company's Business activity falls within Single Primary Business Segment viz. "Real Estate Development", accordingly the disclosure requirement of **Accounting Standard- 17 – "Segment Reporting"** issued by the Institute of Chartered Accountants of India is not applicable.
4. No amount is due to Micro and Small Enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006". This has been determined to the extent such parties have been identified on the basis of information available with the Company. The disclosures relating to Micro and Small Enterprises as at 31st March, 2019 are as under:-

Sl. No.	Description	Rupees
1	The principal amount remaining unpaid to supplier as at the end of accounting year (included in Trade Payables)	Nil
2	The interest due thereon unpaid to supplier as at the end of accounting year	Nil
3	The amount of interest paid in terms of Section 16, along with the amount of payment made to the supplier beyond the appointment day during the year 2018-19	Nil
4	The amount of interest due and payable for the	Nil

For Monas Infrastructure Pvt. Ltd.

M. M. Sr

Director

For Monas Infrastructure Pvt. Ltd.

Anu Prabha

Director



period of delay in making payment (which have been paid but beyond the appointed day during the year)

5 The amount of interest accrued during the year and remaining unpaid at the end of the accounting year Nil

5. Related Party disclosure as required under Accounting Standard- 18 are given. Name of related parties and description of relationship are given below:-

1. List of Related Parties

1.1 Key Managerial Personal

(a) Sri Ripunjay Prasad Singh

(b) Smt. Anu Prabha

1.2 Relative of Key Managerial Personal

(a) Smt. Lal Pati Devi

(b) Ripunjay Prasad Singh (HUF)

1.3 Associates

(a) Sharash Marketing

(b) Spike International

(c) Spike Computer and Telecommunication Pvt. Ltd.

(d) Vrindavan Morias Construction

(e) Sarvodaya Grih Nirman Pvt. Ltd.

(f) Sarvodaya Hospitality Pvt. Ltd.

(g) Adhunik Printing Press

(h) Rastriya Press

2. Transactions with Related parties	Current year Amt. in ₹	Previous year Amt. in ₹
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2.1 Remuneration

(a) Sri Ripunjay Prasad Singh	--	--
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Deposits (Other than temporary advances)	Current year Amt. in ₹	Previous year Amt. in ₹
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(a) Ripunjay Prasad Singh		Cr.56,84,538
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(b) Smt. Anu Prabha		Cr.5,20,000
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(c) Saharsh Marketing		Dr.25,00,000.00
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6. Earnings Per Share is calculated by dividing Net Profit for the year attributable to equity share holders by number of Equity Share outstanding during the year in accordance with the requirement of Accounting Standard- 20 issued by The Institute of Chartered Accountant of India.

For Morias Infrastructure Pvt. Ltd.

Hij. M. Singh

Director

For Morias Infrastructure Pvt. Ltd.

Anu Prabha

Director



7. The calculation for deferred tax has been made in accordance with the requirement of Accounting Standard -22 issued by the Institute of Chartered Accountant of India.
8. For all petty expenses for which original cash memos/bills/ invoices are not available in the usual course of trade, proper internal vouchers have been drawn up, authenticated and passed by the Directors of the company.

9. CONTINGENT LIABILITIES

- i. Income tax liabilities of Rs. 38,29,080/- for the A.Y. 2014-15 and Rs. 1,20,15,160/- For the A.Y. 2015-16 not acknowledged as the company as preferred appeal before Appellate Authority.
- ii. No provision has been made towards terminal benefits of employee's payable in future since the same has not been ascertained considering the number of employees & their length of service, the amount may not be material.
- iii. Estimated amount of contract remaining to be executed on capital account and not provided for – NIL.
- iv. Except above, all the known liabilities up to 31st March 2019 have been provided for in the accounts. The Company has no knowledge of any other liability proper and/or contingent not provided for or not disclosed in the accounts other than those disclosed above.

For MORIAS INFRASTRUCTURE PVT. LTD

For Morias Infrastructure Pvt. Ltd

Ripunjay Prasad Singh

Ripunjay Prasad Singh
(DIN : 00638796)
Managing Director

For Morias Infrastructure Pvt. Ltd.

Anu Prabha

Anu Prabha
(DIN : 02568146)
Director

For S. SANNIGRAHI & CO.

Chartered Accountants
(Firm R.No. 004995C)

Debasish Sannigrahi

Director (CA. Debasish Sannigrahi)
Partner
M. NO. 073322

Place: Ranchi
Date: 05-06-2019

