

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 transmitted electronically with digital signature]

Assessment Year
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN			
	MORIAS INFRASTRUCTURE PRIVATE LIMITED			AAECP1548H			
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-6		
	511, 5TH FLOOR	PS IXL BUILDING BLOCK A					
	Road/Street/Post Office	Area/Locality		Status	Pvt Company		
	ATGHORA NEW TOWN	RAJARHAT					
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID			
	KOLKATA PARGANAS NORTH	WEST BENGAL	700136				
	Designation of AO(Ward/Circle)			Original or Revised			
	CENTRAL CIRCLE 2 RANCHI			REVISED			
E-filing Acknowledgement Number		458563501310319	Date(DD/MM/YYYY)		31-03-2019		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	16112644	
	2	Deductions under Chapter-VI-A			2	0	
	3	Total Income			3	16112640	
	3a	Current Year loss, if any			3a	0	
	4	Net tax payable			4	4362313	
	5	Interest and Fee Payable			5	145053	
	6	Total tax, interest and Fee payable			6	4507366	
	7	Taxes Paid	a	Advance Tax	7a	2000000	
			b	TDS	7b	1650735	
			c	TCS	7c	0	
d			Self Assessment Tax	7d	✓ 883770		
e			Total Taxes Paid (7a+7b+7c +7d)	7e	4534505		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	27140		
10	Exempt Income	Agriculture		10	83805		
		Others					

This return has been digitally signed by RIPUNJAY PRASAD SINGH in the capacity of DIRECTOR
 having PAN ADAPS1769D from IP Address 180.87.231.185 on 31-03-2019 at RANCHI
 Dsc Sl No & issuer 1312105CN=Capricorn CA 2014,2.5.4.51=#131647352c56494b41532044454550204255494c444494c47,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

Morias Infrastructure Pvt. Ltd.

Morias Infrastructure Pvt. Ltd.

Director

Director

INDEPENDENT AUDITOR'S REPORT

To the Members of **Morias Infrastructure Private Limited**

Report on the Financial Statements

We have audited the accompanying financial statements of **Morias Infrastructure Private Limited**, which comprises the Balance Sheet as at 31st March, 2018, the Statement of Profit and Loss Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, 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 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 true and fair view in order to design audit procedures that are appropriate

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Tel : 011-24656564
Cell : 9350-808993

RANCHI:
305, Shrilok Complex
Hazaribagh Road, Ranchi - 834001
Tel : 0651-2213953
Cell : 9334-716612

Email ID: sscopat@gmail.com Morias Infrastructure Pvt. Ltd. Email ID: s@sannigrahi.com

Morias Infrastructure Pvt. Ltd.



in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by 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 the 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 March 31, 2018; and its Profit for the year ended on that date;

Report on other Legal and Regulatory Requirements

1. This report includes a statement **Annexure "A"** on the matters specified in Paragraph 3 of the Companies (Auditor's Report) order, 2016 issued by the Central Government of India, to the extent applicable to the company, in terms of Section 143(11) of the Companies Act 2013.
2. As required by section 143(3) of the Act and subject to our comments in **Annexure A** referred above, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 appears from our examination of those books and proper returns adequate for the purposes of our audit.
 - c) The Balance Sheet, Statement of Profit and Loss Statement dealt with by this Report are in agreement with the books of account.
 - 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) On the basis of written representations received from the directors as on 31st March, 2018 and taken on record by Board of Directors, none of the directors is disqualified as on 31st March, 2018 from being appointed as director in terms of Section 164(2) of the Act.
 - f) With respect to the other matters to be included in the Auditor's Report in accordance with rule - 11 of Companies (Audit and Auditors) Rules 2014 and to the best of our information and according to the explanations given to us :



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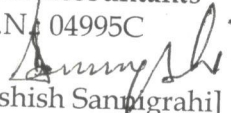
Morias Infrastructure Pvt. Ltd.

Director

S. SANNIGRAHI & Co.
Chartered Accountants

- i. According to the representation of the management the company has no pending litigations which may significantly impact its financial position.
- ii. The Company did not have any material foreseeable loss on long term contracts.
- iii. The Company is not required to transfer any amount to investor education and protection fund.

Place: Ranchi
Date: 01-09-2018

For: **S. SANNIGRAHI & Co.**
Chartered Accountants
F.R.N. 04995C

[CA Debashish Sannigrahi]
(Partner)
M. No. : 073322



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ANNEXURE - A TO THE AUDITOR'S REPORT REFERRED TO IN PARAGRAPH 3 OF OUR REPORT OF EVEN DATE ON THE ACCOUNTS OF MORIAS INFRASTRUCTURE PRIVATE LIMITED FOR THE YEAR ENDED ON 31ST MARCH, 2018

1. **Reporting on maintaining. Verifying and disposing off the fixed assets :**
 - (a) The Company has maintained proper records showing full particulars including quantitative details & situation of fixed assets.
 - (b) As explained to us all the assets of the company have been physically verified by the management during the year & as such no material discrepancies were neither noticed nor ascertained.
 - (c) During the year, the company has not disposed off any substantial part of fixed assets and therefore does not affect the going concern assumption.
2. **Physical Verification and maintenance of records of inventories :**
 - a) The building construction material purchased are directly delivered at the construction site and issued for use of the construction of the building. As such the company does not maintain any records of inventory. However for internal control stock registers with quantities details are maintained at each site.
 - b) No applicable in view of our comments in para 2(a) above.
 - c) No applicable in view of our comments in para 2(a) above.
3. **Reporting on repayment of loans granted by the Company :**

The company has not granted any unsecured loans to the parties covered in the registered maintained U/s 189 of the Companies Act except temporary advances in course of business as reported in the Notes on Account Para 5.
4. **Internal control System:**

According to the information and explanation given to us, we are of the opinion that there are adequate internal control procedures commensurate with the size of company and the nature of its business with regard to the purchase of inventories, stores, fixed assets and for sale of goods and service and there is no continuing failure to correct major weakness in internal control system.
5. **Acceptance of deposits:**

As per information and explanation given to us, the company has accepted deposit from the parties covered U/s 189 The Companies Act in accordance with the provisions of Section 73 to 76 or any other relevant provisions of the Companies Act and the Rules framed there under.
6. **Cost Records:**

As per information & explanation given to us, maintenance of cost records are not prescribed for the company pursuant to the provisions of sub section (1) of section 148 of the Companies Act 2013.
7. **Payment of applicable taxes:**
 - a) According to our information and explanation given to us, in our opinion, the company

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is generally regular in depositing with appropriate authority undisputed statutory dues payable in respect of Provident Fund, ESI, Income Tax, Service Tax, TDS, VAT, CST, Royalty, Custom Duty, Stowing Excise Duty, Cess and other material statutory dues applicable to it.

- b) According to our information and explanation given to us, there is no dues of material amount in respect of Income tax, wealth tax, excise duty, service tax, sales tax, value added tax, cess, TDS which are not been deposited on account of any dispute and outstanding on 31st March 2018 except the amount of income tax not provided and disclosed in Note - 9 (iii) of the Balance Sheet.
- c) According to our information and explanation given to us, the company is not require to transfer any amount to Investor Education and Protection Fund, in accordance with the provisions of the Companies Act.
8. **Accumulated Loss:**
The company has no accumulated losses at the end of the financial year and in the previous year.
9. **Default in repayment of dues :**
According to our information and explanation given to us, the company has not defaulted in repayment of its dues to financial institution or banks.
10. **Guarantee for Loans taken :**
According to information and explanations given to us, the company has not given any guarantee for loans taken by others from bank or financial institution.
11. **Applicability of Term Loan :**
According to our information and explanation given to us, the company has taken term loans from bank for purchase of Vehicle and the loans are applied for the purpose for which the loans were obtained.
12. **Reporting of fraud:**
According to our information and explanation given to us and on our examination of the books and records of the company we have neither come across any instances of fraud or on by the Company, noticed or reported during the year nor we have been informed of such case by the management.

Place: Ranchi
Date: 01-09-2018

For: **S. SANNIGRAHI & Co.**
Chartered Accountants

F.R.N. 04995C



[CA Debashish Sannigrahi]

(Partner)

M. No. : 073322



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MORIAS INFRASTRUCTURE PVT LTD.
BALANCE SHEET AS AT 31st MARCH, 2018

Particulars	Note	Figures for the Current Year	Figure for 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	107,736,315	96,591,338
II Non-current liabilities			
(a) Deferred tax liability	4	169,756	158,224
III Current Liabilities			
(a) Short-term Borrowings	5	100,734,413	24,749,514
(b) Trade payables	6	190,644,512	195,104,805
(c) Other current liabilities	7	1,493,798,015	1,197,283,747
(d) Short-term provisions	8	4,327,226	26,163,359
		1,915,826,136	1,558,466,888
B. ASSETS			
I Fixed Assets	9		
Gross Block		14,779,235	13,771,473
Less : Depreciation		5,527,598	3,972,847
Net Block		9,251,637	9,798,626
II Investment	10	3,996,742	14,303,030
III Current Assets, Loans & Advance.			
(a) Inventories	10	1,469,619,729	1,238,603,365
(b) Trade Receivables	11	7,908,031	10,231,397
(c) Cash & Bank Balance	12	6,108,193	3,761,116
(d) Short term Loans & Advances	13	409,569,164	270,673,913
(e) Other Current Asset	14	9,372,640	11,095,440
		1,902,577,757	1,534,365,232
Notes on Accounts	23		
		1,915,826,136	1,558,466,888

Notes referred above forms intregal part of the Balance Sheet.

Certified in term of our separate report of even date.

For : **MORIAS INFRASTRUCTURE PVT LTD**
Morias Infrastructure Pvt. Ltd.

FOR : **S. SANNIGRAHI & CO.**

Chartered Accountants

FRN: 004995C

H. M. S.

Managing Director
(DIN : 00638790)

Morias Infrastructure Pvt. Ltd.

Anu Rastha

Director
(DIN : 02568146)

Director
Place : Ranchi

Debasish Sannigrahi

[CA. Debasish Sannigrahi]
Partner
M.No.: 073322

Date : 01-09-2018

Morias Infrastructure Pvt. Ltd.

Morias Infrastructure Pvt. Ltd.



Director

Director

MORIAS INFRASTRUCTURE PVT LTD.

NOTES: FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2018 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 (previous year-5,15,000) equity share of Rs 10/- each

20,000,000

20,000,000

Issued, subscribed and paid-up share capital

18,41,590 (Previous year-5,13,000) 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 2018		As at 31 March 2017	
	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 2018		As at 31 March 2017	
	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

-

-

45,270,000

45,270,000

2.2 Profit and Loss statement

Balance at the beginning of the year
Add : Prior Period Adjustment
Add: Profit of the reporting period
Add: Deprecion Adjustment

51,321,338

44,835,187

-

-

11,144,976

6,486,152

-

-

62,466,315

51,321,338

107,736,315

96,591,338

TOTAL

Note - 3

Details of Deffered tax

Balance at the beginning of the year
Add: During the year
TOTAL

158,224

219,763

11,532

(61,539)

169,756

158,224

Note - 4

Details of Short term borrowings

Shrie Equipment Pvt Ltd

15,629,875

23,408,864

(a) Terms of Repayment

45 Monthly Instalment of Rs. 881000 Each

(b) Rate of Interest : 13.99%

Car Loan Mercedeze Benz

820,650

(a) Terms of Repayment

36 Monthly Instalment of 77724 Each

(b) Rate of Interest : 10.25%

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

85,104,538

520,000

100,734,413

24,749,514

Note - 5

Details Of Trade Pyable

Sundry Creditors
TOTAL

190,644,512

195,104,805

190,644,512

195,104,805

Morias Infrastructure Pvt. Ltd.

H.S. S.

Director

Morias Infrastructure Pvt. Ltd.

Anu Prabha

Director



Morias Infrastructure Pvt. Ltd.

Director

Morias Infrastructure Pvt. Ltd.

Director

MORIAS INFRASTRUCTURE PVT LTD.

NOTES: FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2018 AND TO BE READ IN CONJUNCTION THEREWITH

Particulars	Figure for Current year	Figure for Previous year
Note - 6		
Details of Other Current Liabilities		
Advance from customer	1,367,298,272	1,082,391,201
Liabilities for expenses	1,282,308	312,920
Statutory Dues	12,933,653	2,295,844
Payable to Landowner	112,283,782	112,283,782
TOTAL	1,493,798,015	1,197,283,747
Note - 7		
Details of Short - Term Provisions		
For Income Tax	26,163,359	22,032,993
Add: For the Reporting Period	4,327,226	4,130,366
Less: Tax paid during the year	26,163,359	
TOTAL	4,327,226	26,163,359
Note - 9		
Details of Investment		
SBI Saving Fund	-	827,432
Kotak Mutual Fund	148,610	-
Kotak Low Duration Fund	1,559,276	1,707,886
Kotak Life Insurance	-	178,595
Health Insurance (Apollo Munich)	27,736	27,736
Birla Sunlife MF	1,261,120	11,561,381
Reliance Mutual Fund	1,000,000	-
TOTAL	3,996,742	14,303,030
Note - 10		
Details of Inventory		
(As taken valued and certified by management)		
Land at Cost	350,924,598	350,924,598
Work in Progress		
Asha Green Garden	3,392,105	3,392,105
Hari Mohan Apt -Patna		8,010,893
Skydale Harihar Singh Road	129,297,708	76,700,095
Harmu Road	2,452,823	2,452,823
Kali Mandir	31,052,936	30,979,629
Karam Toli Site	848,844	848,844
E.M Bye Pass Road (Kolkata)	1,819,722	422,222
Kusum Vihar-Dhanbad	10,500	10,500
LalAngir	2,610	2,610
Naurangi	697,101	612,351
Pundag	1,130,998	1,130,998
Pustak Bhawan	26,693,708	25,504,264
Rameshwaram	67,000	67,000
RIMS Site	4,770,659	1,598,647
Rungta Project	125,000	125,000
Sadhu Maidan	8,037,351.55	1,344,505
Sankalp residency, Kokar site	46,060,888	41,193,113
Shree Vrinda Green III	31,675,588	10,607,734
Shree Vrinda Residency- Bariyatu Road	338,822,944	327,409,095
Hill View Road	2,527,128	2,527,128
Shyama Residency, Bariatu Road	11,967,160	5,995,876
SP Meadows	7,290,868	1,473,000
Spring Valley	442,609,519	321,877,528
Sri Gupta Complex-Dhanbad	18,213,916	15,721,614
Steller City	1,197,540	
Harmony Apartment Kolkata	1,508,232	
Sen Complex Dhanbad	112,786	
Ram Dulari Shopp. Comp.- Main Road	-	
Sub Total	1,105,692,787	879,641,416
Unsold Flats		
Ram Dulari Shopp. Comp.- Main Road	5,652,075	5,652,075
Bhagwati Residency-Kanke Road	2,385,276	2,385,276
Hari Mohan Apartment	4,964,993	
Sub Total	13,002,345	8,037,352
GROSS TOTAL	1,469,619,729	1,238,603,365

Morias Infrastructure Pvt. Ltd.

M. M. M

Director

Morias Infrastructure Pvt. Ltd.

Anu Prabha

Director



Morias Infrastructure Pvt. Ltd.

Director

Morias Infrastructure Pvt. Ltd.

Director

MORIAS INFRASTRUCTURE PVT LTD.

NOTES: FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2018 AND TO BE READ IN CONJUNCTION THEREWITH

Particulars	Figure for Current year	Figure for Previous year
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	7,908,031	10,231,397
Unsecured, considered doubtful	-	-
Other Receivable	-	-
Secured, considered good	-	-
Unsecured but considered good	-	-
Unsecured, considered doubtful	-	-
TOTAL	<u>7,908,031</u>	<u>10,231,397</u>
Note - 12		
Details of Cash & Bank Balance		
Cash in hand	1,144,894	63,777
Balance with bank (Current Account)	4,963,299	3,697,340
TOTAL	<u>6,108,193</u>	<u>3,761,116</u>
Note - 13		
Details of Short Term Loans & Advances		
Advances to Related Parties	7,095,000	-
Advance to Staff	1,005,000	
Advance to Land Owners	337,399,805	240,068,644
Advance to Suppliers	64,069,359	30,605,269
Unsecured but considered good	<u>409,569,164</u>	<u>270,673,913</u>
Note - 14		
Details of Other Current Assets		
TDS on Property	1,650,640	1,795,440
Advance tax	2,600,000	8,800,000
Income Tax on Dispute	4,622,000	-
Advance for Flat	500,000	500,000
TOTAL	<u>9,372,640</u>	<u>11,095,440</u>

Morias Infrastructure Pvt. Ltd.

[Handwritten Signature]

Director

Morias Infrastructure Pvt. Ltd.

[Handwritten Signature]

Director



Morias Infrastructure Pvt. Ltd.

Director

Morias Infrastructure Pvt. Ltd.

Director

MORIAS INFRASTRUCTURE PVT LTD.

Note - 9

DETAILS OF ASSETS AND DEPRECIATION THEREON AS AT 31ST MARCH 2018

DESCRIPTION OF ASSETS	GROSS BLOCK				NET BLOCK					
	At cost or Book Value as on	Addition / Adjustment during the year	Less: Disposals/ Adjustments during the year	TOTAL	Upto (SLM) Depreciation	For the year	Less: Disposals/ Adjustments during the year	TOTAL	Closing Balance as on	Closing Balance as on
	01.04.2017				31.03.2017	2017-18			31.03.2018	31.03.2017
Plant & Machinery	7,744,721.00	646,387.00	-	8,391,108.00	2,335,122.00	797,156.00	-	3,132,278.00	5,258,830.00	5,409,599.00
Computer	225,576.00	361,375.00	-	586,951.00	173,501.00	162,926.00	-	336,427.00	250,524.00	52,075.00
Furniture	116,558.00	-	-	116,558.00	35,959.00	11,073.00	-	47,032.00	69,526.00	80,599.00
Computer Software	196,500.00	-	-	196,500.00	35,570.00	62,225.00	-	97,795.00	98,705.00	160,930.00
EPABX Machine	25,000.00	-	-	25,000.00	2,102.00	2,375.00	-	4,477.00	20,523.00	22,898.00
Biomatrics Machine	14,452.00	-	-	14,452.00	1,283.00	1,373.00	-	2,656.00	11,796.00	13,169.00
Car	5,448,666.00	-	-	5,448,666.00	1,389,310.00	517,623.00	-	1,906,933.00	3,541,733.00	4,059,356.00
TOTAL :-	13,771,473.00	1,007,762.00	-	14,779,235.00	3,972,847.00	1,554,751.00	-	5,527,598.00	9,251,637.00	9,798,626.00
Previous year's Figures:-	13,535,521.00	235,952.00	-	13,771,473.00	2,598,014.00	1,374,833.00	-	3,972,847.00	9,798,626.00	

Morias Infrastructure Pvt. Ltd.

Asst. M S

Director

Morias Infrastructure Pvt. Ltd.

Anu Rastha

Director



Morias Infrastructure Pvt. Ltd.

Director

Morias Infrastructure Pvt. Ltd.

Director

MORIAS INFRASTRUCTURE PVT LTD.

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st March, 2018

Particulars	Notes	Figures for the current year	Figures for the previous year
I INCOME			
a) Sales Of Flats		3,200,000	51,124,921
b) Other income	15	3,421,421	3,340,487
		6,621,421	54,465,408
II EXPENDITURE			
a) Material Expenses	16	115,555,303	176,935,100
b) Labour Expenses	17	68,239,475	60,851,474
c) Project Expenses	18	21,383,960	22,089,127
d) Employee benefit	19	3,288,366	5,384,167
e) Change in inventory	20	(231,016,364)	(231,692,226)
f) Other Expenses	21	9,266,146	4,102,151
g) Finance Costs	22	2,866,050	4,865,803
f) Depreciation and amortization expense	8	1,554,751	1,374,833
Total Expenses		(8,862,313)	43,910,429
III Profit before exceptional and extraordinary item and tax		15,483,734	10,554,979
IV Profit after exceptional and extraordinary item and tax		15,483,734	10,554,979
V Profit before Tax		15,483,734	10,554,979
VI Tax Expense			
a) Current Tax		4,327,226	4,130,366
b) Deferred Tax		11,532	(61,539)
VII Profit(Loss) for the current period from continuing operation		11,144,976	6,486,152
VIII Profit(Loss) for the period		11,144,976	6,486,152
IX Earning Per equity Share			
a) Basic		22	13
b) Diluted		22	13

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

Certified in term of our separate report of even date.

For: **MORIAS INFRASTRUCTURE PVT LTD**
Morias Infrastructure Pvt. Ltd. Morias Infrastructure Pvt. Ltd.

FOR : S. SANNIGRAHI & CO.

Chartered Accountants

FRN: 004995C

H. M. S.

Managing Director
(DIN : 00638790)

Anu Babha

Director
(DIN : 02568146)

Director
Place : Ranchi

Date : 01-09-2018

S. Sannigrahi

[CA. Debasish Sannigrahi]

Partner

M.No.: 073322



Morias Infrastructure Pvt. Ltd.

Morias Infrastructure Pvt. Ltd.

Director

Director

MORIAS INFRASTRUCTURE PVT LTD.

*Notes: Forming part of the Profit & Loss Account for the year ended
31st MARCH'2018 and to be read in conjunction therewith*

Particulars	Figures for current year	Figures for previous year
Note -15		
Sale of Flat	3,200,000.00	51,124,921.00
	<u>3,200,000.00</u>	<u>51,124,921.00</u>
Note -16		
Profit on sale of MF	783,543.78	1,570,283.00
Extra Work	2,637,877.32	1,570,204.00
Other Reciepts		200,000.00
TOTAL	<u>3,421,421.10</u>	<u>3,340,487.00</u>
Note -16		
<u>Details of Raw Material Consumption</u>		
Shree Vrinda Residency- Bariyatu Road	7,131,200.22	29,300,352.00
Hari Om Apt-Patna		414,336.00
Soumya Vihar Dhanbad		6,678,018.93
Kali Mandir-Main Road	1,916,937.25	2,298,783.00
Sri Gupta Complex-Dhanbad	1,167,673.47	1,846,081.00
Bimalanad tower		-
Spring Valley	47,985,163.74	77,954,485.16
Sankalp-Kokar site	2,385,145.85	6,413,665.19
Shree Vrinda Green (Phase III)	10,977,132.71	-
Sadhu Maidan		-
Sky Dale Apartment	39,391,401.41	33,489,620.00
Asha Shree Garden		-
Shyama Residency	4,160,989.66	2,271,181.23
Pustak Bhawan Complex	284,859.00	13,829,035.07
Karamtoli Site		848,844.00
Rims Site	154,800.00	1,525,947.00
Harmu Road		48,853.00
Pundag Site		15,898.00
TOTAL	<u>115,555,303.31</u>	<u>176,935,099.58</u>
Note -17		
<u>Details of Labour Payment</u>		
Shree Vrinda Residency- Bariyatu Road	6,156,584.00	6,577,636.00
Hari Om Apt-Patna		-
Sri Gupta Complex-Dhanbad	912,987.00	1,443,456.00
Shoumya Vihar- Dhanbad		242,706.00
Kali Mandir Site	645,840.00	1,314,000.00
Shree Vrinda Greens (III)	6,187,105.00	-
Spring Valley	34,999,847.00	29,525,200.00
Sankalp-Kokar site	1,525,258.00	2,239,410.00
Skydale (Harihar Singh Road)	12,887,486.00	13,308,581.00
Pustak Bhawan Complex	693,000.00	4,609,610.00
Shyama Residency	1,540,485.00	1,402,375.00
Steller City	1,197,540.00	179,900.00
Pundag Site		8,600.00
Harmony Apartment	1,400,000.00	-
Sen Complex (Dhanbad)	93,343.00	-
Rungta Project	-	-
TOTAL	<u>68,239,475.00</u>	<u>60,851,474.00</u>

Morias Infrastructure Pvt. Ltd.

H. M. T.

Director

Morias Infrastructure Pvt. Ltd.

Director

Morias Infrastructure Pvt. Ltd.

Anu Prabha

Director

Morias Infrastructure Pvt. Ltd.

Director



MORIAS INFRASTRUCTURE PVT LTD.

*Notes: Forming part of the Profit & Loss Account for the year ended
31st MARCH'2018 and to be read in conjunction therewith*

Particulars	Figures for current year	Figures for previous year
Note -18		
<u>Details of Project Expense</u>		
Shree Vrinda Residency- Bariyatu Road	1,361,648.40	2,305,214.00
Chandrakala Apartment		-
Hari Om Apartment		
Sky Dale -Harihar singh road	318,725.00	902,151.00
Sri Gupta Complex-Dhanbad	195,165.00	265,993.00
Soumya Vihar Dhanbad		209,996.00
Kali Mandir	315,843.00	347,567.00
Bimalanand Tower		-
Spring Valley	3,567,810.03	4,388,382.00
Sankalp-Kokar site	428,596.00	232,663.00
Shree Vrinda Green (Phase III)	3,903,616.00	7,106,138.00
Sadhu Maidan	366,156.96	426,847.00
Asha Shree Garden		78,725.00
Pustak Bhawan Complex	211,585.00	713,092.00
Nuarangi Bariatu	84,750.00	174,482.00
Shyama Residency	269,810.00	1,023,985.00
Harmu Road		903,970.00
Pundag		1,031,500.00
SP Meadows	5,817,868.00	1,473,000.00
RIMS site	3,017,212.00	72,700.00
E.M Bye Pass Road (Kolkata)	1,397,500.00	422,222.00
Kusum Vihar		10,500.00
Karam Toli Ranchi		-
Sen Complex	19,443.00	
Harmony Kolkata	108,232.00	-
Ram Dulari		-
TOTAL	21,383,960.39	22,089,127.00
Note -19		
<u>Details of Employees Benefits Expense</u>		
Salary & Stipend	3,233,879.00	2,364,490.00
Staff Welfare	54,487.00	19,677.00
Directors Remuneration	-	3,000,000.00
Total	3,288,366.00	5,384,167.00
Note -20		
<u>Change in Inventory</u>		
<u>Change in Work in Progress</u>		
Opening Balance of Work in Progress	879,641,415.53	646,457,073.97
Closing Balance of Work in Progress	1,110,657,779.95	879,641,415.53
Increase/(Decrease) in Work in Progress	(231,016,364.42)	(233,184,341.56)
<u>Change in Finished Goods</u>		
Opening Balance of Unsold Flats	8,037,351.55	9,529,467.06
Closing Balance of Unsold Flats	8,037,351.55	8,037,351.55
Increase/(Decrease) in Unsold Flats	(0.00)	1,492,115.51
TOTAL	(231,016,364.42)	(231,692,226.05)

Morias Infrastructure Pvt. Ltd.

H.S. M.S.

Director

Morias Infrastructure Pvt. Ltd.

Director

Morias Infrastructure Pvt. Ltd.

Anu Raba

Director

Morias Infrastructure Pvt. Ltd.

Director



MORIAS INFRASTRUCTURE PVT LTD.

*Notes: Forming part of the Profit & Loss Account for the year ended
31st MARCH'2018 and to be read in conjunction therewith*

Particulars	Figures for current year	Figures for previous year
Note - 21		
<u>Details of Other Expenses</u>		
Electricity Expenses	176,736.00	138,051.00
Registration Exp		4,500.00
Office Expenses	147,883.46	195,462.00
Printing & Stationery	64,697.00	176,640.00
Labour Payment (Office Work)	20,400.00	68,750.00
Filling fee	75,990.00	2,220.00
Postage and Stamp	6,280.00	10,316.00
Frieght & Carriage	65,208.14	44,014.00
Donation & Charity	-	39,000.00
Fuel Expenses	29,100.00	-
Repair & Maint.	289,085.85	485,425.00
Consultancy Fee	6,000.00	12,000.00
News papers and Periodicals	635.00	1,065.00
Telephone Expenses	117,629.25	159,597.00
Travelling & Conveyance	306,374.00	110,392.00
Sundry balance written off	655.95	16.06
Commission & Brokerage	2,993,000.00	1,845,000.00
Software Expenses	15,100.00	-
Advertisement & Marketing Expenses	885,993.00	320,000.00
Insurance Exp	102,785.00	127,492.00
Legal Expenses	779,455.00	319,950.00
Interest on Income Tax	846,429.05	
Sales Tax	788,759.97	
Professional Fees		-
Audit Fee	1,316,000.00	30,000.00
Service Tax		-
Misc. Expenses	231,949.00	12,261.00
TOTAL	9,266,145.67	4,102,151.06
Note -22		
<u>DETAILS OF FINANCE COSTS</u>		
Interest on Car Loan	26,033.00	128,730.00
Bank Charges	47,006.37	57,601.13
Interest on term loan	2,793,010.53	4,679,472.27
TOTAL	2,866,049.90	4,865,803.40

Morias Infrastructure Pvt. Ltd.

[Signature]

Director

Morias Infrastructure Pvt. Ltd.

[Signature]

Director



Morias Infrastructure Pvt. Ltd.

Director

Morias Infrastructure Pvt. Ltd.

Director

M/s. MORIAS INFRASTRUCTURE PVT. LTD.

NOTE - 23

NOTES ON ACCOUNTS

Forming part of accounts as on 31st March, 2018

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. Fixed Assets: Fixed Assets are recorded at cost of acquisition.

iii. Depreciation:

a. Depreciation on fixed assets 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 fixed asset for depreciation purpose is considered as 5% of original cost of asset

c. The effect of change in depreciation as per schedule 2 of Companies Act,2013 for earlier years has been adjusted from reserve and surplus was provided in accordance with the provisions of Companies Act,2013

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

Morias Infrastructure Pvt. Ltd.

Director

Morias Infrastructure Pvt. Ltd.

Director

Morias Infrastructure Pvt. Ltd.

H. M. S.

Director

Morias Infrastructure Pvt. Ltd.

Anu Prabha

Director



between the actual results and estimates are recognised in the period in which the results are ascertained/materialised.

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. 43,27,226/- on taxable income of Rs. 1,60,69,103/-.

Morias Infrastructure Pvt. Ltd.

Director

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, 2018 are as under:-

Morias Infrastructure Pvt. Ltd.

Director

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	Nil

Morias Infrastructure Pvt. Ltd.

H. K. H.

Director

Morias Infrastructure Pvt. Ltd.

Anu Raha

Director



- supplier beyond the appointment day during the year 2017-18
- 4 The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) Nil
- 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 Current year Previous year
parties Amt. in ₹ Amt. in ₹

2.1 Remuneration

- (a) Sri Ripunjay Prasad Singh -- 30,00,000.00

Deposits (Other than temporary Current year Previous year
advances) Amt. in ₹ Amt. in ₹

- (a) Ripunjay Prasad Singh Cr.56,84,538 Dr.1,97,50,000
(b) Smt. Anu Prabha Cr.5,20,000
(c) Saharsh Marketing Dr.25,00,000.00 --

Morias Infrastructure Pvt. Ltd.

H. M. S.

Director

Morias Infrastructure Pvt. Ltd.

Anu Prabha

Director



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.
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. 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.
- ii. Estimated amount of contract remaining to be executed on capital account and not provided for – NIL.
- iii. Except above, all the known liabilities up to 31st March 2018 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

Morias Infrastructure Pvt. Ltd.

H. M. S. ,

Ripunjay Prasad Singh
(DIN : 00638790)
Managing Director

Place: Ranchi

Date: 01-09-2018

Morias Infrastructure Pvt. Ltd.

Anu Prabha

Anu Prabha Director
(DIN : 02568146)
Director

Morias Infrastructure Pvt. Ltd.

Director

For S. SANNIGRAHI & CO.

Chartered Accountants
(Firm R. No. 004995C)

Debasish Sannigrahi

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

Morias Infrastructure Pvt. Ltd.

Director

