

# 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 AASTHA PROMOTERS & DEVELOPERS PRIVATE LIMITED			PAN AAGCA3603G	
	Flat/Door/Block No AASTHA TRADE CENTRE,,2ND FLOOR,	Name Of Premises/Building/Village		Form Number. ITR-6	
	Road/Street/Post Office Q ROAD,	Area/Locality BISTUPUR			
	Town/City/District JAMSHEDPUR	State JHARKHAND	Pin/ZipCode 831001	Status Pvt Company Filed u/s 139(1)-On or before due date	
	Assessing Officer Details (Ward/Circle) CEN CIR - 2 RANCHI				
	e-filing Acknowledgement Number 246732081311019				
	1 Gross total income			1	4827844
	2 Total Deductions under Chapter-VI-A			2	0
	3 Total Income			3	4827840
	3a Deemed Total Income under AMT/MAT			3a	4903714
3b Current Year loss, if any			3b	0	
4 Net tax payable			4	1255238	
5 Interest and Fee Payable			5	0	
6 Total tax, interest and Fee payable			6	1255238	
7 Taxes Paid	a Advance Tax	7a	2500000		
	b TDS	7b	141416		
	c TCS	7c	92987		
	d Self Assessment Tax	7d	0		
	e Total Taxes Paid (7a+7b+7c +7d)				7e
8 Tax Payable (6-7e)			8	0	
9 Refund (7e-6)			9	1479170	
10 Exempt Income	Agriculture		10		
	Others				

Income Tax Return submitted electronically on 31-10-2019 22:08:19 from IP address 117.205.253.168 and verified by KAMINI KAUSHAL having PAN AHWPK4028R on 31-10-2019 22:08:19 from IP address 117.205.253.168 using **Digital Signature Certificate (DSC)**

DSC details: 637139CN=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**

*Kamini Kaushal*



**AUDIT REPORT**

**AND**

**STATEMENT OF ACCOUNTS**

**OF**

**AASTHA PROMOTERS & DEVELOPERS PVT. LTD**  
**BISTUPUR, JAMSHEDPUR**

**FOR THE YEAR ENDED ON 31.03.2019.**

N. KUMAR & CO.  
CHARTERED ACCOUNTANTS  
1<sup>ST</sup> FLOOR, PRABHAVATI SADAN  
STATION ROAD, JAMSHEDPUR.  
Phone No. : 0657-2290131  
E - Mail id : [nkcoca@gmail.com](mailto:nkcoca@gmail.com)

*Smt. Smt.*



ASSESSMENT YEAR : 2019-20  
ACCOUNTING YEAR : 2018-19

**AASTHA PROMOTERS AND DEVELOPERS PVT LTD**  
**AASTHA TRADE CENTRE, 2ND FLOOR**  
**BISTUPUR, JAMSHEDPUR**

COMPUTATION OF INCOME

(A)	Profit or (Loss) as Per Profit & Loss A/C	4,903,714.15
	Add: <u>Expenses Disallowed charged to P/L</u>	
	Penalty on Service Tax	30,100.00
	Add: <u>Item debited to Profit &amp; Loss A/c</u>	
	Depreciation as per Companies Act	1,462,834.26
	Profit before absorption of Depreciation :	6,396,648.41
	Depreciation as Per Income Tax	1,827,555.00
	<b>TOTAL TAXABLE PROFIT</b>	<b>4,569,093.41</b>
	or	4,569,093.00
	Income Tax :: Normal Rate	1,142,273.00
	"A"	<u>1,142,273.00</u>

(B)

COMPUTATION AS PER U/S 115JB

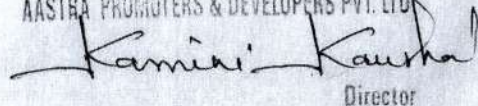
Profit or (Loss) as per profit & loss A/C	:	4,903,714.15
Book Profit	:	4,903,714.15
	or	4,903,710.00
MAT @ 18.5%	:	907,186.00
"A" and "B" which ever is higher	:	1,142,273.00
ADD: Education Cess @ 4%	:	45,691.00
		<u>1,187,964.00</u>
Less : MAT Credit		-
Less: TDS & TCS		234,403.00
Less : Advance tax		<u>2,500,000.00</u>
		<u>1,546,439.00</u>
Refundable		<u>1,546,439.00</u>

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

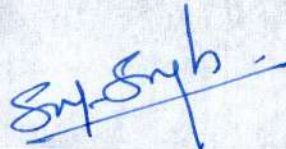


Director

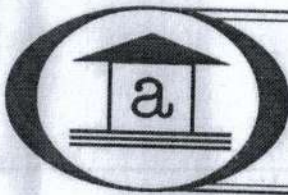
AASTHA PROMOTERS & DEVELOPERS PVT. LTD.



Director







# Aastha Promoters & Developers Pvt. Ltd.

## NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 12th Annual General Meeting of the Members of the AASTHA PROMOTERS & DEVELOPERS PRIVATE LIMITED will be held on Monday the 30TH Day of September, 2019 at 04.30 P. M. at the Registered Office of the Company to transact the following business:-

### AGENDA

1. To receive, consider and adopt the Audited Financial Statement of the Company for the financial year ended 31<sup>st</sup> March 2019, together with the Reports of the Board of Directors and Auditors thereon.
2. To appoint M/s N Kumar & Co., Chartered Accountants, as Statutory Auditors of the Company and fix their remuneration.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS  
AASTHA PROMOTERS & DEVELOPERS PRIVATE LIMITED

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

Director

KAMINI KAUSHAL

DIN: 00661222

Date:

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

Director

KAUSHAL KUMAR SINGH

DIN: 00668781

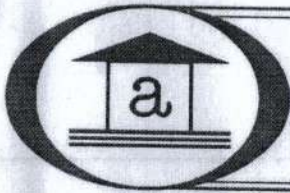
Place : Jamshedpur

2nd Floor, Aastha Trade Centre, 'Q' Road, Bistupur, Jamshedpur - 831 001

Phone : 0657-2321765, 6576166, 3246600 (O)

Website : <http://www.aasthadevelopers.com> • E-mail : [aasthadeveloper@gmail.com](mailto:aasthadeveloper@gmail.com)





# Aastha Promoters & Developers Pvt. Ltd.

CIN NO:U45200JH2007PTC012807

Dear Shareholders,

On behalf of the Board of Directors, it is my pleasure to present the 12<sup>th</sup> Annual Report of AASTHA PROMOTERS & DEVELOPERS PRIVATE LIMITED ("the Company") together with the Audited Statement of Accounts for the year ended March 31, 2019.

## 1.Highlights of Financial Performance

The Company has recorded the following financial performance, for the year ended March 31, 2019.

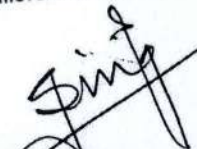
## Summary of Operations

Particulars	Amount in Rs	
	As at the end of current reporting period	As at the end of previous reporting period
Total Revenue From Operations	108,279,341.00	193,923,156.00
Other Income	1,333,308.55	1,441,302.30
<b>Total Revenue</b>	<b>109,612,649.55</b>	<b>195,364,458.30</b>
Profit before Depreciation	6,366,548.41	7,171,940.85
Provision for Depreciation	1,462,834.26	725,235.98
<b>Profit or Loss before Tax</b>	<b>4,903,714.15</b>	<b>6,446,704.87</b>
Less: Current Tax	1,255,239.00	1,527,345.00
Less: Previous Year Tax	14,502.00	46,970.00
<b>Profit or Loss After Tax</b>	<b>3,633,973.15</b>	<b>4,872,389.87</b>

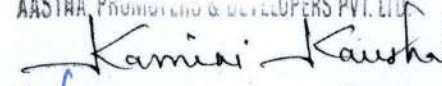
## 2.State of Affairs

There has been no change in the business of the Company during the financial year ended 31st March, 2019.

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

 Director

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

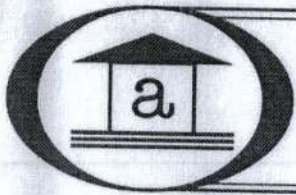
 Director

2nd Floor, Aastha Trade Centre, 'Q' Road, Bistupur, Jamshedpur - 831 001

Phone : 0657-2321765, 6576166, 3246600 (O)

Website : <http://www.aasthadevelopers.com> • E-mail : [aasthadeveloper@gmail.com](mailto:aasthadeveloper@gmail.com)





# Aastha Promoters & Developers Pvt. Ltd.

CIN NO:U45200JH2007PTC012807

### 3.Dividends

No dividend was declared for the current financial year due to conservation of profits and continued investment in the business.

### 4.Details of Subsidiaries, Joint Ventures or Associate Companies

The Company does not have any Subsidiary, Joint Venture or Associate Company.

### 5.Internal Financial Control

The Company has in place adequate internal financial control with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was noticed.

### 6.Directors & Key Managerial Personnel (KMP)

There has been no change in the constitution of Board of Directors during the year under review i.e. the structure of the Board remains the same.

### 7.Meeting of Board of Directors

A total of 7 Board Meetings were held during the financial year ended 31st March 2019. The maximum gap between any two Board Meetings was less than 120 days.

### 8.Board's Comment on Auditor's Report

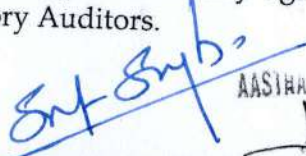
The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self explanatory and do not call for any further comment.

### 9.Statutory Auditors

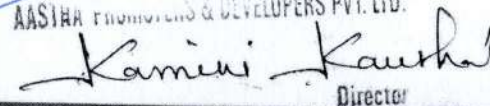
M/s N. kumar & Co. , Chartered Accountants, have been appointed as Statutory Auditors of the Company pursuant to the proposal and recommendation of Board of Directors of the Company to hold the office for a period of 5 years from the conclusion of Annual General Meeting for the financial year ended 2019 till the conclusion of Annual General Meeting for the financial year ended 2024 subject to the approval of members in the ensuing Annual General Meeting to examine and audit the accounts of the Company on such remunerations may be mutually agreed between the Board of Directors of the Company and Statutory Auditors.

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

  
Director



AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

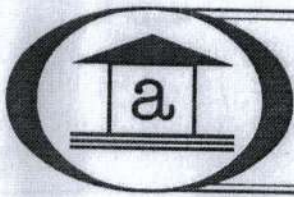
  
Director

2nd Floor, Aastha Trade Centre, 'Q' Road, Bistupur, Jamshedpur - 831 001

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# Aastha Promoters & Developers Pvt. Ltd.

CIN NO:U45200JH2007PTC012807

## 10.Loans and Investment

The Company has not made any investment, given guarantee and securities during the year under review. There for no need to comply with provisions of Section 186 of Companies Act, 2013.

## 11.Extract of Annual Return

The extract of Annual Return in Form No.MGT-9 as required under Section 92 of the Companies Act, 2013 for the financial year ending March 31, 2019 is annexed and forms part of this report.

## 12.Related Party Transactions

All related party transactions that were entered into during the financial year ended 31st March, 2019 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

## 13.Conservation of Energy and Technology Absorption

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

## 14.Foreign Exchange Earnings and Outgo

The company not earned any foreign exchange earnings and outgo as provided below during the year ended 31st, March 2019.

## 15.Risk Management Policy

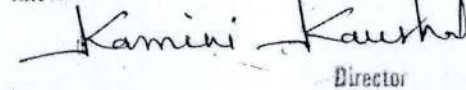
The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

  
Director



AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

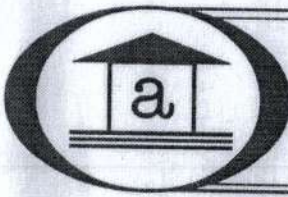
  
Director

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# Aastha Promoters & Developers Pvt. Ltd.

CIN NO:U45200JH2007PTC012807

## 16. Deposits

The Company has not accepted any deposits during the year under review.

## 17. Material Changes and Commitments

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

## 18. Significant and Material Orders Passed by Regulators, Courts and Tribunals

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

## 19. Corporate Social Responsibility (CSR)

CSR provisions are not applicable for the Company.

## 20. Safe & Conducive Workplace

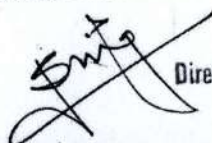
The Company is committed to provide a safe and conducive work environment to its employees. During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

## 21. General

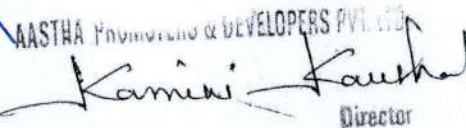
Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
2. The Company has no subsidiary and neither the Managing Director nor the Whole-time Directors of the Company receive any remuneration or commission from any of its subsidiaries.

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

  
Director

*Smt. Sush*

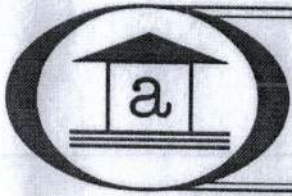
AASTHA PROMOTERS & DEVELOPERS PVT. LTD.  
  
Director

2nd Floor, Aastha Trade Centre, 'Q' Road, Bistupur, Jamshedpur - 831 001

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# Aastha Promoters & Developers Pvt. Ltd.

CIN NO:U45200JH2007PTC012807

## 22. Directors Responsibility Statement

Pursuant to Section 134(3) (c) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

1. In the preparation of the annual accounts for the year ended March 31, 2019, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
2. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2019 and of the profit of the Company for the year ended on that date.
3. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
4. The Directors have prepared the annual accounts on a 'going concern' basis.
5. The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
6. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

## 23. Acknowledgement

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the customers, employees, banks, Government authorities, vendors and members during the year under review.

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.  
For and on behalf of the Board  
Director

KAMINI KAUSHAL  
DIN: 00661222  
Date:

Place : Jamshedpur

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.  
Kamini Kaushal  
Director

KAUSHAL KUMAR SINGH  
DIN: 00668781

*Handwritten signature/initials in blue ink.*





**CHARTERED ACCOUNTANTS**

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 AASTHA PROMOTERS AND DEVELOPERS PRIVATE LIMITED, Aastha Trade Centre, Q Road, Bistupur, Jamshedpur, PAN No. AAGCA3603G engaged in the business of builder, promoter & developer was conducted by us, in pursuance of the provisions of the Companies Act, 2013 and we annex here to a copy of our audit report dated 27<sup>th</sup> June, 2019 along with a copy each of:-
- (a) The audited Profit and Loss account for the year ended on 31st March, 2019; and
  - (b) The audited Balance Sheet as at 31st March, 2019; and
  - (c) Documents declared by the said Act to be part of, or annexed to, the Profit & 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 explanations given to us, the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct.
- i) **Clause 21(d):** It is not possible to verify whether the payment in excess of Rs. 10,000/- have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However the assessee certifies that the cheques exceeding Rs. 10,000/- issued by the account payee or bank draft.
  - ii) **Clause 31(a)(vi), 31(b)(iv), 31 (c)(v) and 31(e)(ii):** It is not possible for us to verify whether the loans, deposit specified sum and specified advances have been taken or accepted or repaid or received otherwise than by an account payee cheques or pay order as the necessary evidence is not in the possession of the assessee. However, the assessee has certified that cheques/draft/pay orders issued by them were account payee and no cash transaction has been involved in excess of limit prescribed.

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

Director

Director

PLACE : JAMSHEDPUR  
DATE : 29-10-2019



FOR N. KUMAR & CO.  
Chartered Accountants  
F.R.N. 004110C

(N. K. JAIN)  
Partner

M.No.073155

Udin 19073155AAAAEQ7290



**FORM NO. 3CD**

[See rule 6G(2)]

**Statement of particulars required to be furnished u/s 44AB of the Income Tax Act, 1961**

**PART - A**

1	Name of the assessee	: AASTHA PROMOTER & DEVELOPERS PVT LTD
2	Address of the assessee	: AASTHA TRADE CENTRE, Q ROAD, BISTUPUR, JAMSHEDPUR
3	Permanent Account Number (PAN)	: AAGCA3603G
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods & service tax, customs duty, etc. If yes, please furnish the registration number or GST number or any other identification number allotted for the same	: GSTN-20AAGCA3603G1ZF
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 u/s 44AB under which the audit has been conducted	: Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore

**PART - B**

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? (b) if there is any change in the partners/members or in their profit sharing ratio since the last date of preceding year, the particulars of such change.	: N.A.								
10	(a) Nature of business or profession. (if more than one business or profession is carried on during the previous year, nature of every business or profession) (b) If there is any change in the nature of business or profession, the particulars of such change.	: BUILDER , PROMOTER & DEVELOPER  NO								
11	(a) Whether books of account are prescribed u/s 44AA, if yes, list of books so prescribed (b) List of books of account maintained and the address at which the books of account 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 account are not kept at one location, please furnish the addresses of locations along with the details of books of account maintained at each location ) (c) List of books of account and nature of relevant documents examined.	: Cash Book, Bank Book, General Ledger, Journal Book, Bills & Expenditure Bills BISTUPUR, JAMSHEDPUR Cash Book, Bank Book, General Ledger, Journal Book, Bills & Expenditure Bills, Purchase & Sales Register (In computer system)  Cash Book, Bank Book, General Ledger, Journal Book, Bills & Expenditure Bills(TEST CHECK)								
12	Whether the profit and loss account includes any profits & gains assessable on presumptive basis, if yes, indicate the amount & the relevant sections (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	: N.A.								
13	(a) Method of accounting employed in the previous year. (b) Whether there had been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. (c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	: Mercantile System  No Change								
		<table border="1"> <thead> <tr> <th>Serial No.</th> <th>Particulars</th> <th>Increase in Profit</th> <th>Decrease in profit</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td colspan="2" style="text-align: center;">N.A.</td> </tr> </tbody> </table>	Serial No.	Particulars	Increase in Profit	Decrease in profit			N.A.	
Serial No.	Particulars	Increase in Profit	Decrease in profit							
		N.A.								
(d)	Whether any adjustment is required to be made to the profit or loss for complying with the provisions of Income computation and disclosure standards notified u/s 145(2).	: NO								
(e)	If answer to (d) above is in the affirmative, give details of such change adjustments.									
		<table border="1"> <thead> <tr> <th>Increase in profit(Rs.)</th> <th>Decrease in profit(Rs.)</th> <th>Net Effect(Rs.)</th> </tr> </thead> <tbody> <tr> <td colspan="3" style="text-align: center;">N.A.</td> </tr> </tbody> </table>	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	N.A.				
Increase in profit(Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)								
N.A.										



*Sy-Syb*



(f) Disclosure as per ICDS

**As Per Annexure - I**

a) Method of valuation of closing stock employed in the previous year. **COST OR Net Realisable Value whichever is Lower.**

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 :  
 Serial No. Particulars Increase in Profit Decrease in profit

Give the following particulars of the capital assets converted into stock-in-trade :-  
 (a) Description of capital assets,  
 (b) Date of acquisition;  
 (c) Cost of acquisition;  
 (d) Amount at which the asset is converted into stock in trade.  
 Amounts not credited to the profit & loss account, being :-  
 (a) the items falling within the scope of section 28;  
 (b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the  
 (c) escalation claims accepted during the previous year;  
 (d) any other item of income ;  
 (e) capital receipt, if any.

**N.A.**  
  
**N.A.**

Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:  
 Details of Property ; Address Consideration received or accrued Value adopted or assessed or assessable

**No such cases**

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

**AS PER ANNEXURE - II**  
  
**NIL**  
  
**NIL**  
  
**NIL**  
  
**AS PER ANNEXURE - II**

Amounts admissible under sections  
 (a) Section 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iii), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA,  
 (b) Amount debited to P&L A/c  
 (c) Amount admissible as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any specified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.  
 (d) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profit or dividend [Section 36(1)(ii)]

**NIL**  
  
**NIL**  
  
**NIL**  
  
**NIL**

Details of Contributions received from employees for various funds as referred to in section 36(1)(va):  
 Sr. ; Nature of Fund ; Sum recd. from employees; Due date of payment; Actual amount paid; Actual date of concerned authorities

**N.A.**

Contd.....3

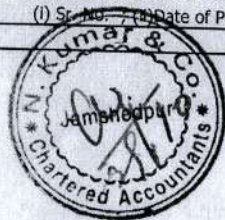


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21	(a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal advertisement expenditure etc.;	
<p><i>NIL, Prime facie it appears from the records of the firm and according to information and explanations given to us, no personal expenses have been charged to revenue account other than those payable under contractual obligation or in accordance with generally accepted business practices.</i></p>			
		Capital expenditure	NIL
		Personal expenditure	NIL
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party.	NIL
		Expenditure incurred at clubs being entrance fees and	NIL
		Expenditure Incurred at clubs being cost for club services and facilities used	NIL
		Expenditure by way of penalty or fine for violation of any law for the time being in force	<b>Penalty on Service Tax of Rs. 30,100/-</b>
		Expenditure by way of any other penalty or fine not covered above	NIL
		Expenditure incurred for any purpose which is an offence or which is prohibited by law	NIL
(b)		Amounts inadmissible under section 40(a):	
(i)		as payment to non resident referred to in sub clause (i)	NIL
(A)		Details of Payment on which tax is not deducted:	
		(i)Date of Payment; (ii)Amount of payment; (iii)Nature of Payment; (iv) Name & Address of the payee; PAN if	
		<b>No such cases</b>	
(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 u/s 200(1)	
		(i) Date of Payment; (ii) Amount of payment; (iii) Nature of Payment; (iv) Name & Address of payee, PAN if available; (v)Amount of tax deducted	
		<b>No such cases</b>	
(ii)		as payment referred to in sub clause (ia)	
(A)		Details of Payment on which tax is not deducted:	
		(i)Date of Payment; (ii)Amount of payment; (iii)Nature of Payment; (iv) Name & Address of the payee, PAN if	
		<b>No such cases</b>	
(B)		Details of payment on which tax has been deducted but has not been paid on or before of the due date specified in sub section (1) of the section 139.	
		(i)Date of Payment; (ii)Amount of payment; (iii)Nature; (iv)Name & Address of payee, PAN if available; (v)Amount of (vi) amt. out of (v) deposited, if any	
		<b>No such cases</b>	
(iii)		as payment referred to in sub clause (ib)	
(A)		Details of payment on which levy is not deducted:	
		(i)Date of Payment; (ii)Amount of payment; (iii)Nature of Payment; (iv) Name & Address of the payee, PAN if	
		<b>No such cases</b>	
(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.	
		(i)Date of Payment; (ii)Amount of payment; (iii)Nature; (iv)Name & Address of payee, PAN if available; (v)Amount of (vi) amt. out of (v) deposited, if any	
		<b>No such cases</b>	
(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	NIL
(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:-	NIL
		Sr. ; Particulars ; Section; Amount debited to P&L A/C; Amount admissible; Amount Inadmissible; Remark	
		<b>No such cases</b>	
{d}		Disallowance/deemed income under section 40A(3)	
(A)		On The basis of 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	
		(i) Sr. No. ; (ii)Date of Payment; (iii)Nature of Payment; (iv) Amount; (v) Name & PAN of the payee, if avlb.	
		<b>No such cases</b>	
(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 we re 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);	
		(i) Sr. No. ; (ii)Date of Payment; (iii)Nature of Payment; (iv) Amount; (v) Name & PAN of the payee, if avlb.	
		<b>No such cases</b>	

contd....4



*Smt. Smt.*



(e) provision for payment of gratuity not allowable under 40A(7) (f) any sum paid by the assessee as an employer not allowable u/s (g) particulars of any liability of a contingent nature. (h) amount of deduction inadmissible in terms of sec. 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; (i) amount inadmissible under the proviso to sec.36(1)(iii)		<b>NIL</b>																
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	<b>NIL</b>																
23	Particulars of payments made to person specified U/S40A(2)(b)	<b>AS PER ANNEXURE - III</b>																
24	Amounts deemed to be profits & gains u/s 32AC, 32AD or 33AB or 33ABA or 33AC.	<b>NIL</b>																
25	Any amount of profit chargeable to tax U/S 41 & computation thereof	<b>NIL</b>																
26 In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-																		
(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		<b>NIL</b>																
(a) paid during the previous year;		<b>NIL</b>																
(b) not paid during the previous year;		<b>NIL</b>																
(B) was incurred in the previous year and was		<b>NIL</b>																
(a) paid on or before the due date for furnishing the return of income of the previous year U/S 139(1);		<b>NIL</b>																
(b) not paid on or before the aforesaid date.		<b>NIL</b>																
(state whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through <b>*Note: The information given under 26(i)(B) is only up to the date of signing this report.</b>		<b>Debited in PL A/c GST Rs. 61,71,908.58</b>																
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 the profit and loss account and treatment of outstanding Central Value Added Tax credits /Input Tax Credit (ITC) in the accounts.	<table border="1"> <thead> <tr> <th>CENVAT</th> <th>Amount</th> <th>Treatment in P. &amp; L. A/c</th> </tr> </thead> <tbody> <tr> <td>Opening Balance</td> <td></td> <td></td> </tr> <tr> <td>ADD : Availed</td> <td style="text-align: center;">-</td> <td></td> </tr> <tr> <td>Less : Utilised</td> <td style="text-align: center;">-</td> <td></td> </tr> <tr> <td>Closing Balance</td> <td style="text-align: center;">-</td> <td></td> </tr> </tbody> </table>	CENVAT	Amount	Treatment in P. & L. A/c	Opening Balance			ADD : Availed	-		Less : Utilised	-		Closing Balance	-		
CENVAT	Amount	Treatment in P. & L. A/c																
Opening Balance																		
ADD : Availed	-																	
Less : Utilised	-																	
Closing Balance	-																	
(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.																		
Sl.No.	Type	Particulars	Amount															
<b>NIL</b>																		
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)(viiia). If yes, please furnish the details for the same. No.; Name of the person from which shares received; PAN of the person, if available; Name of the company whose shares are received; CIN of the company; No. of Shares Received; Amount of consideration paid; Fair Market value of the shares																	
<b>NIL</b>																		
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.; Name of the person from whom consideration received for issue of shares; PAN of the person, if available; No. of Shares issued; Amount of consideration received; Fair Market value of the shares																	
<b>NIL</b>																		
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? :		<b>NO</b>																
(b) If yes, please furnish the following details																		
S.No;	Nature of income ;	Amount																
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? :		<b>NO</b>																
(b) If yes, please furnish the following details																		
S.No;	Nature of income ;	Amount																

Contd.....5



*Handwritten signature in blue ink, possibly 'S. Singh'.*



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]	<b>N.A.</b>
S.No.; Name of the person from whom amount borrowed or repaid on hundi; PAN of the person, if available ;Address ; Amount borrowed ; Date of Borrowing; Amount due including interest; Amount repaid ; Date of Repayment	
A(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the year	<b>NO</b>
(b) If yes, please furnish the following details 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>NIL</b>	
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>NO</b>
(b) If yes, please furnish the following details 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, Asst. Year, Amt.; Details of interest expenditure carried forward as per sub-section (4) of section 94B, Asst. Year, Amt	
<b>NIL</b>	
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 applicable from 1.04.2019)	<b>NO</b>
(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	
<b>NIL</b>	
31 (a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous <ul style="list-style-type: none"> <li>(i) name, address and permanent account number (if available with the assessee) of the lender or depositor,</li> <li>(ii) amount of loan or deposit taken or accepted ;</li> <li>(iii) whether the loan or deposit was squared up during the previous year,</li> <li>(iv) maximum amount outstanding in the account at any time during the previous year.</li> <li>(v) Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank</li> <li>(vi) 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.</li> </ul>	}  <b>As Per Annexure-IV</b>
(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous <ul style="list-style-type: none"> <li>(i) name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;</li> <li>(ii) amount of specified sum taken or accepted;</li> <li>(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank</li> <li>(iv) 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.</li> </ul>	
*(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
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	
<b>NIL</b>	
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; Nature of transaction; Amount of receipt.	
<b>NIL</b>	

contd...6



S. Singh



31	<p>b(c) Particulars of each payment 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 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</p>													
<b>NIL</b>														
	<p>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</p>													
<b>NIL</b>														
<p>*Note: (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)*</p>														
	<p>(c) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year                  (i) name, address and permanent account number (if available with the assessee) of the payee ;                  (ii) amount of the repayment;                  (iii) maximum amount outstanding in the account at any time during the previous year;                  (iv) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.                  (v) In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee</p>	<b>As Per Annexure-IV</b>												
	<p>(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:-                  (i) name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;                  (ii) 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.</p>	<b>As Per Annexure-IV</b>												
	<p>(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:-                  (i) name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;                  (ii) Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.</p>	<b>As Per Annexure-IV</b>												
<p>*(Particulars at (.c), (d) and (e) need not be given in the case of repayment of any loan or deposit or any specified advances taken or accepted from a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)</p>														
32	(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :-													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sl. No.</th> <th style="width: 20%;">Asst. year</th> <th style="width: 30%;">Nature of loss/allowance</th> <th style="width: 15%;">Amount as returned</th> <th style="width: 15%;">Amount as Assessed, order u/s &amp; Date</th> <th style="width: 10%;">Remarks</th> </tr> </thead> <tbody> <tr> <td colspan="6" style="text-align: center;"><b>No Such Cases</b></td> </tr> </tbody> </table>			Sl. No.	Asst. year	Nature of loss/allowance	Amount as returned	Amount as Assessed, order u/s & Date	Remarks	<b>No Such Cases</b>					
Sl. No.	Asst. year	Nature of loss/allowance	Amount as returned	Amount as Assessed, order u/s & Date	Remarks									
<b>No Such Cases</b>														
	<p>(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</p> <p>(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of</p> <p>(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.</p> <p>(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</p>	<p><b>N.A.</b></p> <p><b>NIL</b></p> <p><b>NIL</b></p> <p><b>N.A.</b></p>												
33	Section-wise details of deductions, if any, admissible under Chapter VI-A or Chapter III (sec. 10A, 10AA)	<b>NIL</b>												



*Smt. Smt.*



34	<p>(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:-</p> <ol style="list-style-type: none"> <li>1 TAN</li> <li>2 Section</li> <li>3 Nature of payment</li> <li>4 Total amount of Payment or Receipt of the nature specified in Col. 3</li> <li>5 Total amount on which tax was required to be deducted or collected</li> <li>6 Total amount on which tax was deducted or collected at specified rate out of (5)</li> <li>7 Amount of tax ded. or coll. out of (6)</li> <li>8 Total amount on which tax was deducted or collected at less than</li> <li>9 Amount of tax deducted or collected on (8)</li> <li>10 Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8).</li> </ol>	As Per Annexure-V
	<p>(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:-</p> <ol style="list-style-type: none"> <li>1 TAN</li> <li>2 Type of Form</li> <li>3 Due Date for furnishing</li> <li>4 Date of Furnishing, if furnished.</li> <li>5 Whether the statement of Tax deducted or collected contains information about all transactions which are required to be</li> <li>6 If not, please furnish list of details/transactions which are not reported.</li> </ol>	As Per Annexure-VI
	<p>(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish:-</p> <ol style="list-style-type: none"> <li>1 TAN</li> <li>2 Amount of Interest u/s 201(1A)/206C(7) Payable</li> <li>3 Amount paid out of Col. (2)</li> <li>4 Date of Payment</li> </ol>	As Per Annexure-VII
35	<p>(a) In the case of a trading concern, give quantitative details of principal items of goods traded :-</p> <ol style="list-style-type: none"> <li>(i) Opening Stock ;</li> <li>(ii) Purchases during the previous years ;</li> <li>(iii) Sales during the previous year ;</li> <li>(iv) Closing stock ;</li> <li>(v) Shortage/excess, if any.</li> </ol>	N.A.
	<p>(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :</p> <p>A). Raw materials :</p> <ol style="list-style-type: none"> <li>(i) Opening stock ;</li> <li>(ii) Purchases during the previous years ;</li> <li>(iii) Consumption during the previous year ;</li> <li>(iv) Sales during the previous year ;</li> <li>(v) Closing stock ;</li> <li>(vi)* Yield of finished products ;</li> <li>(vii)* Percentage of yield ;</li> <li>(viii) Shortage/excess, if any.</li> </ol> <p>B). Finished products/By products</p> <ol style="list-style-type: none"> <li>(i) Opening stock ;</li> <li>(ii) Purchases during the previous year ;</li> <li>(iii) Quantity manufactured during the previous year</li> <li>(iv) Sales during the previous year ;</li> <li>(v) Closing stock ;</li> <li>(vi) Shortage/excess , if any</li> </ol> <p>* information may be given to the extent available</p>	N.A.
36	<p>In the case of a domestic company, details of tax on distributed profit under section 115-O in the following form :-</p> <ol style="list-style-type: none"> <li>(a) Total amount of distributed profits :-</li> <li>(b) amt of reduction as referred to in 115-O(1A)(i)</li> </ol>	N. A.



*Smt Smt.*



In the case of a domestic company, details of tax on distributed profit under section 115-O in the following form :-		
36	(a) Total amount of distributed profits :- (b) amt of reduction as referred to in 115-O(1A)(i) (c) amt of reduction as referred to in 115-O(1A)(ii) (d) Total tax paid thereon ; (e) Dates of payment with amounts.	<b>N. A.</b>
	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	YES/NO
	(b) If yes, please furnish the following details	
	S. No;                      Amount received (in Rs.);                      Date of receipt	
37	Whether any cost audit was carried out, If yes, give the details if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the cost auditor.	<b>NIL</b>
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.	<b>N. A.</b>
39	Whether any audit was conducted under section 72A of the Finance Act 1994 in relation to valuation of taxable services. If Yes, give the details, if any, of the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.	<b>N.A.</b>
40	*Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	
	(a) Total turnover of the assessee	Previous Year <b>108,279,341.00</b> Preceding previous year <b>193,923,156.00</b>
	(b) Gross Profit/Turnover ;	<b>0.00%</b> <b>0.00%</b>
	(c) Net Profit/Turnover ;	<b>4.53%</b> <b>3.32%</b>
	(d) Stock-in-Trade (Average)/Turnover ;	<b>0.00%</b> <b>0.00%</b>
	(e) Material Consumed/Finished Goods Consumed.	<b>N.A.</b> <b>N.A.</b>
	<i>*The details required to be furnished for principal items of goods</i>	
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.	<b>NIL</b>
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?	
	(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	
	<b>NIL</b>	
43	(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	
	(b) If yes, please furnish the following details	
	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity ; Name of parent entity; Name of alternate	
	(c) If Not due , please enter expected date of furnishing the report	
	<b>NIL</b>	
44	Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is applicable from 1st April,2019)	
	Total amount of Expenditure incurred during the year	
	<u>Expenditure in respect of entities registered under GST</u>	
	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	
	Expenditure relating to entities not registered under GST	<b>NIL</b>

The particulars disclosed above, furnished by the assessee are in accordance with the books of account, records, documents and information made available to us which have been examined by us in accordance with generally accepted auditing principles and includes such test checks as considered appropriate.



For, N. Kumar & Co.  
Chartered Accountants  
F. R. No. : 004110C

*(Signature)*  
(N.K. Jain)  
(M'ship No. 073155)  
Partner

Place : Jamshedpur  
Date :29-10-2019

*Smt. Sush*



**AASTHA PROMOTER&DEVELOPER PVT LTD**  
**BISTUPUR, JAMSHEDPUR**  
FY : 2018 - 2019

**Clause 13(f) of 3CD Particulars of Disclosure regarding ICDS**

**ANNEXURE - I**

No.	ICDS	DISCLOSURE
1	ICDS I - Accounting Policies	Assessee has followed fundamental accounting policies of going concern, consistency and accrual.
2	ICDS II - Valuations of Inventories	Inventories are valued at cost or net realizable value, whichever is lower.
3	ICDS III - Construction Contracts	The assessee is not engaged in the business of constructions, therefore ICDS-3 is not applicable.
4	ICDS IV - Revenue Recognition	Revenue/Income & Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred, except in case of significant uncertainties. However, where the ultimate collection of the same lacks reasonable certainty revenue recognition is postponed to extent of uncertainty. Sale of goods is recognised on transfer of significant risks and rewards of ownership which is generally on the despatch of goods and are recognised net of discounts, rebates and sales tax.
5	ICDS V - Tangible Fixed Assets	As per clause 18 of the Tax Audit Report.
6	ICDS VII - Government Grants	There is no such government grants received.
7	ICDS IX - Borrowings Costs	There is no such cases of capitalization hence this clause is not applicable.
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	As enquired by management and as per books of account produce to us there is no provision of contingent liabilities and assets during the year.



*Smt. Smt. Smt.*



AASTHA PROMOTER & DEVELOPERS PVT LTD  
 AASTHA TRADE CENTRE, Q ROAD  
 BISTUPUR, JAMSHEDPUR

ANNEXURE - III

Particulars of payment made to Persons specified u/s. 40(A) (2) (b)

Name	Relationship	Nature of Payment	Amount	PAN
Kaushal Kr. Singh	Director	Remuneration	6,000,000.00	AIMF59627D

ANNEXURE - IV

STATEMENT OF LOAN/DEPOSIT AS REQUIRED UNDER CLAUSE 31(A) OF FORM 3CD OF INCOME TAX ACT.

N A M E	Amount of Loan/Deposit Taken	Whether Loan has been taken/paid in Cash	Amount of Payment	Whether taken/repaid in cheque/bank Draft/ECS	Whether A/c payee cheque or otherwise	Whether Loan Deposit A/c Squared up during the year	Maximum o/s at any time during the year	PAN
Synergone Infrastructure & Projects (P) Ltd	OB	NO	NIL	-	-	NO	12,562,019.00	
Aastha Twin tower Developers Pvt. Ltd.	OB	NO	NIL	-	-	NO	288,000.00	
NSB Infrastructure And Project Pvt Ltd	OB	NO	NIL	-	-	NO	52,600,250.00	AACCN9843R

*Smt Smt*



AASTHA PROMOTERS & DEVELOPERS PVT. LTD.  
*Kamini Kaushal*  
 Director

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.  
*Smt*  
 Director



**AASTHA PROMOTERS AND DEVELOPERS PVT LTD**  
**AASTHA TRADE CENTRE, 2ND FLOOR**  
**BISTUPUR, JAMSHEDPUR**

**DEPRECIATION CHART AS PER INCOME TAX ACT FOR THE FINANCIAL YEAR 2018-19**

Annexure - II

PARTICULARS	OPENING BALANCE AS ON 01.04.18	ADDITION DURING THE YEAR & DATE OF PUT INTO USE		(DELETION)	TOTAL	RATE	DEPRECIATION	WDV AS ON 31.03.2019
		UP TO SEPT.	AFTER SEPT.					
Generator	100,821.00	-	-	-	100,821.00	15%	15,123.00	85,698.00
Air Conditioner	15,943.00	147,500.00	29,688.00	-	193,131.00	10%	17,829.00	175,302.00
Computer	5,410.00	16,949.16	55,085.16	-	77,444.32	40%	19,961.00	57,483.32
CCTV	253,228.00	178,625.00	-	-	431,853.00	15%	64,778.00	367,075.00
Car	3,694,036.00	5,907,160.00	3,450,000.00	-	13,051,196.00	15%	1,698,929.00	11,352,267.00
Motorcycle	26,514.00	-	-	-	26,514.00	15%	3,977.00	22,537.00
Xerox Machine	46,389.00	-	-	-	46,389.00	15%	6,958.00	39,431.00
<b>TOTAL:</b>	<b>4,142,341.00</b>	<b>6,250,234.16</b>	<b>3,534,773.16</b>	<b>-</b>	<b>13,927,348.32</b>		<b>1,827,555.00</b>	<b>12,099,793.32</b>

Smt. Smt.



AASTHA PROMOTERS & DEVELOPERS PVT. LTD.  
*Kamini Kaushal*  
 Director

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

*Smt.*  
 Director



**AASTHA PROMOTERS & DEVELOPERS PVT. LTD**  
**F. Y. : 2018-19**

**Clause 34(a) of 3CD**

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 deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (6)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate (8)	Amount of tax deducted or collected not deposited to the credit of the central govern out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
RCHA01356F	192	Salary	6,000,000.00	6,000,000.00	6,000,000.00	1,800,000.00		
	194C	Contract Commission & Brokerage	49,488,276.00	49,488,276.00	49,488,276.00	581,244.00		(10)
	194H	Machine Hire Charges Professional Fees	231,200.00	231,200.00	231,200.00	11,560.00		
	194IA		1,850,000.00	1,850,000.00	1,850,000.00	37,000.00		
	194J		334,674.00	334,674.00	334,674.00	33,467.00		

**Annexure :- V**

Note : We have verified the compliance with the provisions of Chapter XVII B regarding the deduction of tax at source and regarding the payment thereof to the credit of the

**Clause 34(b) of 3CD**

Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date of furnishing	Date of Furnishing , If Furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
RCHA01356F	24Q	31.07.2018	18.08.2018	YES
	24Q	31.10.2018	1.12.2018	YES
	24Q	31.05.2019	30.6.2019	YES
	26Q	31.07.2018	18.8.2019	YES
	26Q	31.10.18	05.12.2018	YES
	26Q	31.01.19	30.1.2019	YES
	26Q	31.05.19	25.05.2019	YES

**Annexure :- VI**

**Clause 34(c) of 3CD**

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
(1)	(2)	(3)
RCHA01356F	27,000.00 5,051.00 300.00	Date of Payment 03.08.18 03.08.18 12.04.2019

**Annexure :- VII**

*804-815*





INDEPENDENT AUDITORS' REPORT

The Members of AASTHA PROMOTERS & DEVELOPERS PRIVATE LIMITED

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of AASTHA PROMOTERS & DEVELOPERS PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2019, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 Companies Act, 2013 ('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, 2019, its profit and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the Financial Statements and Auditors' Report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report but does not include the financial statements and our auditor's report thereon.



*Satish*



Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Company's Board of Directors is responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material



*Smt. Sanyal*



misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



*Smt. Smt.*



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
  - c) The Balance Sheet, the Statement of Profit and Loss, and the Cash flow 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 the written representations received from the directors as on March 31, 2019 taken on record by the Board of Directors, Mrs. kamini Kaushal and Mr. Kaushal Kumar Singh is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act;



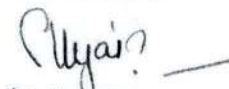
*Handwritten signature in blue ink*



- f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
- i. The Company does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

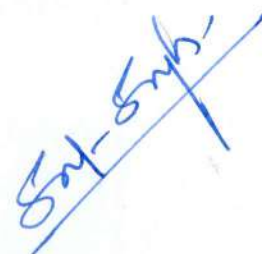
For N. Kumar & Co.  
Chartered Accountants  
F.R.N. - 004110C



  
(N. K. Jain)  
Partner  
M. No. 073155

Place :- Jamshedpur

Date :- 27-06-2019





**ANNEXURE - A TO THE INDEPENDENT AUDITORS' REPORT**

The Annexure referred to in our Independent Auditors' Report to the members of the company on the standalone financial statements for the year ended 31 March 2019, we report that:

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets on the basis of above information.  
(b) The Company has a regular programmer of physical verification of its fixed assets by which fixed assets are verified in a phased manner once in a years, which in our opinion, is reasonable having regard to the size of the Company and the nature of its business. Pursuant to the program, a portion of fixed assets were physically verified by the management during the year and no material discrepancies were noticed on such verification.
- (ii) Physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed on such verification.
- (iii) The Company has not granted loans, to a firm covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act').
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
- (v) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable
- (vi) We have broadly reviewed the cost records maintained by the company as prescribed by the Central Government under section 148(1) of the Companies Act and prima facie the prescribed cost records have been maintained. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.
- (vii) (a) The company has been generally regular in depositing with appropriate authorities, undisputed statutory dues applicable to it, including provident fund, employees' state insurance, income-tax, sales-tax, service tax, value added tax, Goods and service Tax, duty of customs, duty of excise, cess and any other statutory dues. No undisputed statutory



*Smt. Smt.*



dues were in arrear, as at 31 March 2019 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no disputed dues of income tax or sales tax or service tax or goods and service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited on account of any disputed matter pending before any authorities.

- (viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any dues to a financial institutions, banks, government or debenture holders during the year.
- (ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans have been applied for the purpose for which they were obtained other than temporary deployment pending application.
- (x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) Managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act is not applicable on the company.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares during the year.



*6/1/2019*





- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For, N Kumar & Co.  
Chartered Accountants  
F. R. No. - 004110C



(N.K Jain)  
Partner

M. No. - 073155

Place : Jamshedpur  
Date :27-06-2019



**AASTHA PROMOTERS AND DEVELOPERS (P) LTD.**  
**AASTHA TRADE CENTRE, 2ND FLOOR**  
**BISTUPUR, JAMSHEDPUR**

**CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH 2019**

	Rs. In Lakhs	
	March 31,2019	March 31,2018
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/ Loss Before Tax as per Profit and Loss Account	4,903,714.15	6,446,704.87
<b>Add:</b>		
Depreciation / amortisation	1,462,834.26	725,235.98
Interest Expenses	699,938.00	377,760.00
<b>Operating Profit before working Capital changes</b>	<b>7,066,486.41</b>	<b>7,549,700.85</b>
<b>Working capital changes:</b>		
(Increase) / Decrease in trade receivable	31,989,808.00	(59,433,808.00)
(Increase) / Decrease in inventories	(91,560,579.00)	106,526,636.31
Increase / (Decrease) in trade payables	1,092,994.75	(18,954,473.09)
Increase / (Decrease) in Other current liability	(63,263,392.04)	25,440,429.70
<b>Cash Generated from Operations</b>	<b>(121,741,168.29)</b>	<b>53,578,784.92</b>
Privious Year Tax	(114,674,681.88)	61,128,485.77
Income Tax Paid	(14,502.00)	(46,970.00)
Net Cash from/(used in ) Operating Activities	<b>(1,527,345.00)</b>	<b>(474,993.00)</b>
	<b>(116,216,528.88)</b>	<b>60,606,522.77</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	(9,809,922.57)	(273,760.00)
Sale Of Fixed Assets	-	3,253,224.70
Increase In Long Term loans & Advances	-	(201,000.00)
Increase In Short Term loans & Advances	(7,918,336.66)	(5,068,751.10)
<b>Net Cash from/ ( used in ) Investing Activities</b>	<b>(17,728,259.23)</b>	<b>(2,290,286.40)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/(Decrease) of Share holders` Fund	-	-
Increase/(Decrease) of Long Term Borrowing	127,425,203.40	(50,148,098.26)
Increase/(Decrease) of Short term borrowings	-	-
Interest Expenses	(699,938.00)	(377,760.00)
<b>Net Cash from/ ( uned in ) financing Activities</b>	<b>126,725,265.40</b>	<b>(50,525,858.26)</b>
<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents ( A+B+C)</b>	<b>(7,219,522.71)</b>	<b>7,790,378.11</b>
Cash and cash equivalent at the beginning of the year	9,346,302.26	1,555,924.15
Cash and cash equivalent at the end of the year	2,126,779.55	9,346,302.26
<b>Net Increase in Cash and Cash equivalents</b>	<b>(7,219,522.71)</b>	<b>7,790,378.11</b>
	0.00	0.00

As per Report of our even date annexed

For N.Kumar & Co.  
Chartered Accountants  
F.R.N. 004110C

(N.K.Jain)  
Partner  
M.No. 073155

Place : Jamshedpur

Date : 27/03/19



For AASTHA PROMOTERS & DEVELOPERS (P)Ltd.  
AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

*[Signature]* Director Director  
AASTHA PROMOTERS & DEVELOPERS PVT. LTD.  
*[Signature]* Director Director

*[Handwritten signature]*



**AASTHA PROMOTERS AND DEVELOPERS (P) LTD.**  
**AASTHA TRADE CENTRE , 2nd FLOOR**  
**BISTUPUR, JAMSHEDPUR**

Notes forming part of Balance Sheet as on 31st March, 2019

	<u>As on</u>	<u>As on</u>
	<u>31st March 2019</u>	<u>31st March 2018</u>
<b>Note : 2</b>		
<b>Share Capital</b>		
<b>AUTHORIZED CAPITAL</b>		
22,00,000 equity shares @ Rs.10/- each	22,00,000.00	22,00,000.00
<b>ISSUED , SUBSCRIBED &amp; PAID UP CAPITAL</b>		
22,00,000 equity shares of 10/- each	22,00,000.00	22,00,000.00

a) The Company have only one class of shares i.e. Equity Shares having par value of Rs 10/- Each.  
Each Equity Shareholder have one voting right per share.

b) The details of shareholders holding more than 5% shares as at 31-03-2019 & 31-03-2018 is set out below

Name of the share holders	No. of shares held	% held as at	
		31.03.2019	31.03.2018
Kaushal Kr. Singh	100,000.00	4.5%	5%
Kamini Kaushal	100,000.00	4.5%	5%
Synergyone Infrastructure & Projects (P) Ltd.	200,000.00	9.2%	9%
Synergyone India Management Solution (P) Lt	100,000.00	4.5%	5%
Stride Infracon Pvt. Ltd	1,699,975.00	77.3%	77%

c) The reconciliation of the number of shares outstanding as at 31-03-2019 and 31-03-2018 is set out below

Particulars	As at	As at
	31-03-2019	31-03-2018
Number of shares at the beginning	2,200,000.00	2,200,000.00
Add : Shares issued during the year	-	-
Less : Shares bought back	-	-
Numbers of shares held at the end	2,200,000.00	2,200,000.00
<b>Note : 3</b>		
<b>Reserve &amp; Surplus</b>		
Surplus (Profit & Loss Account)	8,534,205.23	3,661,815.36
Add : Profit for the year	3,633,973.15	4,872,389.87
	12,168,178.38	8,534,205.23
<b>Note : 4</b>		
<b>Long Term Borrowings</b>		
-Car Loan(OBC-06096511000411)	836,205.91	1,497,666.18
-Car Loan (BMW)	2,689,333.00	-
-Car Loan(Jaguar)	4,811,962.56	-
<b>Loan from Directors</b>		
Kamini Kaushal	(1,489,063.50)	(247,829.00)
<b>Intercompany Loans</b>		
Aastha Twin Tower Developers Pvt. Ltd.	288,000.00	288,000.00
Synergyone Infrastructure & Projects (P) Ltd.	12,562,019.00	12,562,019.00
NSB Infrastructure & Projects (P) Ltd.	52,600,250.00	52,600,250.00
<b>Total</b>	<b>72,298,706.97</b>	<b>66,700,106.18</b>



AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

Page

Director

Director

*54-546*



**AASTHA PROMOTERS AND DEVELOPERS PVT LTD**  
**AASTHA TRADE CENTRE, 2ND FLOOR**  
**BISTUPUR, JAMSHEDPUR**

**SCHEDULE OF FIXED ASSETS AND DEPRECIATION AS ON 31ST MARCH 2019**  
**A S P E R C O M P A N Y A C T**

**G R O S S B L O C K      D E P R E C I A T I O N      N E T B L O C K**

**Note : 9**

PARTICULARS	OPENING BALANCE AS ON 1-4-18	ADDITION / (DELETION)	TOTAL	UPTO 31.3.18	FOR THE YEAR 2018-19	UPTO 31.3.19	WDV AS ON 31.03.2019	WDV AS ON 31.03.2018
Air Conditioner	30,000.00	177,188.00	207,188.00	28,500.00	36,059.63	64,559.63	142,628.37	1,500.00
Generator	340,000.00	-	340,000.00	323,000.00	-	323,000.00	17,000.00	17,000.00
Computer	291,080.00	72,034.32	363,114.32	276,526.01	17,546.15	294,072.16	69,042.16	14,553.99
Motor Car ( Honda City)	994,000.00	-	994,000.00	930,087.69	14,212.31	944,300.00	49,700.00	63,912.31
Motor Car ( Polo)	627,528.00	-	627,528.00	582,389.88	13,761.71	596,151.59	31,376.41	45,138.12
Furniture & Fixture	-	24,915.25	24,915.25	-	2,050.04	2,050.04	22,865.21	-
CCTV	273,760.00	178,625.00	452,385.00	21,748.39	103,129.52	124,877.91	327,507.09	252,011.61
BMW CAR	-	3,450,000.00	3,450,000.00	-	-	-	3,450,000.00	-
JAGUAR CAR	-	5,907,160.00	5,907,160.00	-	838,007.52	838,007.52	5,069,152.48	-
Motor Car (santa FE)	2,908,346.00	-	2,908,346.00	1,640,463.56	396,015.44	2,036,479.00	871,867.00	1,267,882.44
Motor Car ( Scorpio)	836,908.00	-	836,908.00	758,315.20	26,401.14	784,716.34	52,191.66	78,592.80
Motor Cycle (Splender)	54,911.00	-	54,911.00	40,190.69	3,821.78	44,012.47	10,898.53	14,720.31
Xerox Machine	59,000.00	-	59,000.00	32,755.29	11,829.01	44,584.30	14,415.70	26,244.71
<b>TOTAL :</b>	<b>6,415,533.00</b>	<b>9,809,922.57</b>	<b>16,225,455.57</b>	<b>4,633,976.71</b>	<b>1,462,834.26</b>	<b>6,096,810.97</b>	<b>10,128,644.60</b>	<b>1,781,556.29</b>
Previous Year	14,298,915.00	(7,883,382.00)	6,415,533.00	8,812,657.04	725,235.98	4,633,976.72	1,781,556.28	5,486,257.96



AASTHA PROMOTERS AND DEVELOPERS PVT LTD

Director

AASTHA PROMOTERS AND DEVELOPERS PVT LTD  
*Kamini Kaushik*  
 Director

*Smt. Smt.*



<u>Note : 5</u>	<u>As on</u>	<u>As on</u>
<u>Other Long Term Liabilities</u>	<u>31st March 2019</u>	<u>31st March 2018</u>
Retention Money	4,378,731.71	1,304,424.00
Society Charges	2,610,000.00	2,610,000.00
Advance from Allotees	373,329,626.70	254,577,331.80
For Plot	1,631,000.00	1,631,000.00
Non Flat Owner	2,927,968.00	2,927,968.00
	<b>384,877,326.41</b>	<b>263,050,723.80</b>
<u>Note : 6</u>		
<u>Trades Payable</u>		
Sundry Creditors against Contract	3,661,929.74	(12,395,717.84)
Sundry Creditors against Material	1,602,799.04	6,704,551.87
Sundry Creditors against Others	580,812.33	(81,584.20)
Sundry Creditors against Landlord (Twin City)	(1,823,787.00)	5,975,239.00
Aastha Automobiles	(846,333.00)	(326,178.00)
-Jagdish Kumar	(150,000.00)	(150,000.00)
-Rajesh Kumar Gupta	(400,000.00)	(400,000.00)
- Steel City Financial Services	(668,616.00)	(580,000.00)
- Stock Holding Corporation	(1,579,500.00)	-
- Vijeta Suman	(100,000.00)	(100,000.00)
- Yogiraj Nirman Pvt Ltd	(1,200,000.00)	(1,200,000.00)
- Dainik Bhaskar Agency	(500,000.00)	-
- Other Advance	(38,000.00)	-
	<b>(1,460,694.89)</b>	<b>(2,553,689.17)</b>
<u>Note : 7</u>		
<u>Other Current Liabilities</u>		
-Kaushal Kanchan Construction (P) Ltd.	(7,593,057.09)	3,643,415.11
-Kritika Homes (P) Ltd.	(1,541,094.96)	1,395,980.04
-Service Tax Payable	811,847.20	5,511,796.20
-Krishi Kalyan Cess payable	-	112,100.00
-GST	(878,488.00)	2,026,922.00
-Electricity Charges	3,164.00	(258,660.00)
-TDS	346,552.00	1,143,018.24
Salary payable	-	(900,000.00)
Term Laibilities Pay within One Year	1,965,384.00	-
Others	-	31,989,808.00
-Audit Fees	76,350.00	94,800.00
-Director's Remuneration	(15,240,494.60)	(3,545,625.00)
	<b>(22,049,837.45)</b>	<b>41,213,554.59</b>
<u>Note : 8</u>		
<u>Short Term Provisions &amp; Others</u>		
-Provision for Taxation	1,255,239.00	1,527,345.00
	<b>1,255,239.00</b>	<b>1,527,345.00</b>
<u>Note : 10</u>		
<u>Long Term Loans and Advances</u>		
- Income Tax on Demand Notice	301,000.00	301,000.00
- Regular Assessment Tax (A.Y. 08-09)	98,238.00	98,238.00
- Regular Assessment Tax ( A.Y. 09-10)	429,182.00	429,182.00
-Security Deposit (JUSCO)	530,000.00	530,000.00
-Greaves Cotton Ltd.	150,000.00	150,000.00
	<b>1,508,420.00</b>	<b>1,508,420.00</b>





**AASTHA PROMOTERS AND DEVELOPERS (P) LTD.**  
**AASTHA TRADE CENTRE, 2ND FLOOR**  
**BISTUPUR, JAMSHEDPUR**

Notes forming part of Balance Sheet as on 31st March, 2019

	<u>As on</u> <u>31st March 2019</u>	<u>As on</u> <u>31st March 2018</u>
<b>Note : 11</b>		
<b>Inventories</b>		
Work-in-Progress	402,559,106.00	310,998,527.00
<b>Note : 12</b>	<b>402,559,106.00</b>	<b>310,998,527.00</b>
<b>Sundry Debtors</b>		
Others	-	31,989,808.00
Rukmani Property Projects Pvt Ltd	27,444,000.00	27,444,000.00
	<b>27,444,000.00</b>	<b>59,433,808.00</b>
<b>Note : 13</b>		
<b>Cash &amp; Cash Equivalent</b>		
Cash-in-Hand	363,028.18	5,490,842.68
Sub Total (A)	363,028.18	5,490,842.68
<b>Bank Balance</b>		
-Allahabad Bank, Jamshedpur	36,945.79	35,253.79
-Oriental Bank Of Commerce, DAV, Jsr	64,829.31	109,345.31
-IDBI Bank (A/c: 0017102000036980)	12,000.00	12,000.00
-OBC (A/c: 06091131001688)	518,164.03	519,375.54
-IDBI Bank (A/c: 0017102000036999)	14,086.05	14,086.05
-BOI (A/c- 450720110000700)	266,872.00	83,260.56
- SBI (37120120942)	850,854.19	3,082,138.33
Sub Total (B)	1,763,751.37	3,855,459.58
Total [ A + B ]	2,126,779.55	9,346,302.26
<b>Note : 14</b>		
<b>Short Term Loans &amp; Advances</b>		
-K.K. Construction	7,812,866.00	7,276,816.00
-Advance Tax	2,500,000.00	1,164,886.00
-Income Tax Deposit	353,680.00	353,680.00
-Aastha Foundation Pvt. Ltd.	1,330,000.00	1,080,000.00
-Kamini Kaushal Const. (C/A)	7,011,288.00	2,965,668.00
-Rakesh Kumar Singh	200,000.00	200,000.00
-Sunder Singh	3,018,994.10	-
- Estate Realters	7,500.00	7,500.00
- Aastha Agri Develop	25,000.00	25,000.00
- Sumita Automobiles	2,833,615.00	2,072,615.00
- Rukmani Property Project Pvt Ltd	(170,945.90)	1,827,054.10
- Aastha Real Infra (P) Ltd	(120,455.00)	(130,455.00)
- Abhishek Sharma	100,000.00	100,000.00
-Sky scrapers solutions	186,022.56	81,876.00
-TDS	234,403.00	378,991.00
	<b>25,321,967.76</b>	<b>17,403,631.10</b>



AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

Page 8

Director

Director

*Kamini Kaushal*  
*5/1/2019*



**AASTHA PROMOTERS AND DEVELOPERS (P) LTD.**

**AASTHA TRADE CENTRE , 2nd FLOOR**

**BISTUPUR,JAMSHEDPUR**

Notes forming part of Balance Sheet as on 31st March, 2019

	<u>As on</u> <u>31st March 2019</u>	<u>As on</u> <u>31st March 2018</u>
<b>Note : 15</b>		
<b>Revenue from operations</b>		
Sales	106,417,497.00	193,762,578.00
Income from extra work	1,861,844.00	160,578.00
	108,279,341.00	193,923,156.00
<b>Other Non Operating income</b>		909,254.00
Discount Receive	674,279.55	-
Electricity Charges receive	482,753.00	-
Interest On Fixed Deposit	14,153.00	-
Rent Receive	162,123.00	-
Profit On Sale of Car	-	532,048.30
	1,333,308.55	1,441,302.30
	109,612,649.55	195,364,458.30
<b>Note : 16</b>		
<b>Direct Cost</b>	85,793,181.60	176,292,567.06
( As per Project a/c )	85,793,181.60	176,292,567.06
<b>Note : 17</b>		
<b>Employee Benefit Expenses</b>		
Labour Payment	845,673.50	1,768,140.00
Director Remuneration	6,000,000.00	6,000,000.00
Labour Welfare	55,500.00	-
Security Guard	795,113.51	699,000.00
	7,696,287.01	8,467,140.00
<b>Note : 18</b>		
<b>Financial costs</b>		
Interest On Car Loan	434,246.00	291,987.00
Interest on Others	265,692.00	85,773.00
	699,938.00	377,760.00
<b>Note : 19</b>		
<b>Other Expenses</b>		
Auditor's Remuneration	88,500.00	75,000.00
Bank Charges	71,951.12	35,449.38
Consultancy Charges	172,624.00	168,130.00
Clean India cess on S. Tax		5,871.80
Subscription & Donation		124,300.00
GST Paid	6,171,908.58	-
Donation	67,100.00	-
Filling Fee & Interest (CGST)	108,850.00	22,300.00
Commission & Brokerage	245,000.00	-
Fees and Renewal	37,000.00	573,644.00
Krishi Kalyan Cess	-	5,871.80
Service Tax Penalty	30,100.00	-
Office Exps.	96,285.00	70,716.64
Printing & Stationery	242,834.00	38,315.00
Rent Rates & taxes	266,237.00	-
Round Off	7,146.82	(8,991.25)
Repair & Maint.	237,198.17	346,651.93
Sales Promotion	-	850,000.00
Service Tax	108,700.00	149,119.37
Legal Expenses	70,200.00	25,925.00
Mobile Phone	184,565.00	109,285.72
Telephone Charges		10,554.00
Telephone No.	36,602.00	62,788.00
Travelling Exps	813,892.84	348,119.00
Vehicle Running & Maintanance		42,000.00
	9,056,694.53	3,055,050.39



AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

*[Signature]*  
Director

*[Signature]*  
Director

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**AASTHA PROMOTERS AND DEVELOPERS (P) LTD.**

**AASTHA TRADE CENTRE , 2nd FLOOR**

**BISTUPUR, JAMSHEDPUR**

Notes forming part of Balance Sheet as on 31st March, 2019

Notes forming part of Balance Sheet as on 31st March, 2019

<u>Project A/c</u>	<u>As on</u> <u>31st March 2019</u>	<u>As on</u> <u>31st March 2018</u>
Construction Cost		
Opening WIP	310,998,527.00	417,525,163.31
Advertisement	1,514,416.20	799,719.73
Bricks	5,459,109.00	1,426,006.00
Cement	18,267,822.18	9,049,665.22
Chips	3,034,389.00	348,120.00
Cost Of Land		-
Drawings & Designing	205,970.00	
Door & Window	6,173,183.72	4,279,022.75
Electrical & Fitting	12,314,115.09	2,196,667.73
Electricity Charges	442,114.00	-
Registration Fees	547,443.44	-
Lift	74,036.00	183,474.00
Lift(acacia)	763,559.00	95,314.00
Lift(Appricot)	45,000.00	92,174.00
Lift(Coral)	179,808.00	
Lift(Ebony)	381,780.00	
Lift(Joniber)	187,144.00	
Lift(Swingle)	381,780.00	
Lift (Olive)	-	718,646.08
Lift (Tulip)	77,127.12	749,154.64
Lift(Maple)	1,011,569.00	95,329.00
Fabrication Material	-	329,428.00
Hardware & Sanitary	2,147,374.85	4,662,749.60
Land Development	2,213,534.50	894,548.00
Marbles/Mosaic/ tiles	6,498,388.48	7,287,685.33
Other Materials	2,043,533.60	4,142,494.88
Paint & Finishing	5,024,157.00	1,948,614.44
Plumbing & pipelines	2,167,824.30	381,994.00
Project Consultant (Twin City)	48,840.00	175,000.00
Power & Fuel	-	262,000.00
RMC	5,105,999.00	27,600.00
Rod/Bar/ Angle	31,491,554.05	6,977,203.80
Sand	2,810,292.00	723,343.00
Steel Door Window Ventilator	1,682,759.40	534,837.00
Shuttering & Civil	56,561,824.95	16,482,346.70
Site Exps.	8,212,210.10	4,147,651.37
Transporting Charges	285,102.62	755,141.48
	488,352,287.60	487,291,094.06
Less : Misc. Receipt	-	-
Less : Closing WIP	402,559,106.00	310,998,527.00
Amount trf to P&L A/c	85,793,181.60	176,292,567.06



AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

Director

Director

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**AASTHA PROMOTERS AND DEVELOPERS PRIVATE LIMITED**  
**AASTHA TRADE CENTRE, Q ROAD,**  
**BISTUPUR, JAMSHEDPUR**

NOTES TO BALANCE SHEET & PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019.

NOTES "1"

**A. SIGNIFICANT ACCOUNTING POLICIES, PRACTICES AND NOTES ON A/C 'S :**

**1) Accounting Conventions:**

The financial statements have been prepared under the historical cost conventions in accordance with the generally accepted accounting principles in India and the provisions of the companies Act, 1956 as adopted consistently by the company. All income and expenditure having a material bearing on the financial statements are recognized on accrual basis.

**2) Revenue Recognition:**

As the date at which the contract activity is entered into and the date at which the activity is completed annually, fall into different accounting period. Therefore, the revenue is recognized when ownership or physical possession is given to the allottee or any similar activity whichever is earlier has been completed.

**3) Work In Progress:**

WIP constitute those items, portion or activity in construction contracts which fall into different accounting periods and are uncompleted or has not fulfilled any of the above mentioned criteria of revenue recognition

**4) Expenditure:**

Expenses are accounted on accrual basis and provision is made for all known losses and liabilities.

**5) Fixed Assets:**

Fixed assets are stated at cost of acquisition as reduced by accumulated depreciation and impairment loss, if any.

**6) Turnover: Turnover is taken exclusive of taxes.**

**7) Depreciation & Amortization:**

Depreciation has been provided over the useful life of the asset as prescribed in schedule II of the Companies Act, 2013. The asset having no useful life as per schedule II has been written off from General Reserve.

Depreciation on asset is provided on pro-rata from the date on which asset is put to use on written down value method on the estimated useful life of assets, which are as follows:



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*[Signature]*  
Director

Director

*[Signature]*  
Director

Director



**AASTHA PROMOTERS AND DEVELOPERS PRIVATE LIMITED**  
**AASTHA TRADE CENTRE, Q ROAD,**  
**BISTUPUR, JAMSHEDPUR**

Category of Assets	Estimated Useful Life(In years)
Air Conditioner	5
Generator	5
Computer	3
Motor Car (Mercedes)	8
Motor Car ( Honda City)	8
Motor Car ( Polo)	8
CCTV	10
Motor Car (santa FE)	8
Motor Car ( Scorpio)	8
Motor Cycle (Splender)	10
Xerox Machine	5

8) **Service Tax/Goods and Service Tax:**

Provision for Service tax and goods and service tax is made as per Service Tax Rules and Goods and service Tax Act has been accounted during the financial year. The Company has adopted for VSEC scheme and service Tax is deposited under the said Scheme.

9) **Borrowing Cost:**

All borrowing cost are recognized as an expense in the period in which they are incurred.

10) **Income Tax:**

Income tax liability for the year is calculated in accordance with the relevant tax laws and regulations applicable to the company.

The deferred tax for the timing difference between book profits and tax profits for the year is accounted for, using the tax rates and laws that have been substantially enacted as of the Balance sheet date.

11) **Impairment of Assets:**

An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged for when an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.



AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

*[Signature]*  
Director

*[Signature]*  
Director

Director



**AASTHA PROMOTERS AND DEVELOPERS PRIVATE LIMITED**  
**AASTHA TRADE CENTRE, Q ROAD,**  
**BISTUPUR, JAMSHEDPUR**

**B. NOTES ON ACCOUNTS:**

a) The company has no knowledge of any contingent liability, which has not been provided or disclosed in the balance sheet.

b) **AUDITORS REMUNERATION**

Statutory Audit Fee	: 75,000.00
	<u>75,000.00</u>

c) The outstanding balances of Debtors, Creditors, Deposit and advances are subject to confirmation.

d) EXPENDITURE IN FOREIGN CURRENCY : NIL (P.Y. NIL)

e) C.I.F. VALUE OF IMPORTS : NIL (P.Y. NIL)

f) EARNING IN FOREIGN CURRENCY : NIL (P.Y. NIL)

g) Figures appearing in brackets exhibit negative figure or losses.

h) Previous years figures have been regrouped / rearranged wherever necessary.

i) **RELATED PARTY DISCLOSURE**

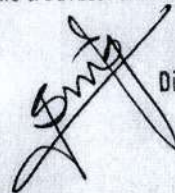
As per Accounting Standard 18 (AS-18) 'Related Party Disclosures', notified in the Companies (Accounting Standards) Rules 2006, the disclosures of the transactions with the related parties as defined in AS-18 are given below:

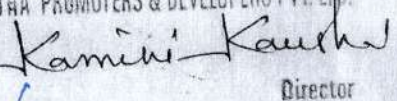
(i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

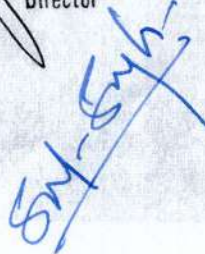


AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

  
Director

  
Director





**AASTHA PROMOTERS AND DEVELOPERS PRIVATE LIMITED**  
**AASTHA TRADE CENTRE, Q ROAD,**  
**BISTUPUR, JAMSHEDPUR**

<u>SL.No.</u>	<u>Name of the Related Party</u>	<u>Relationship</u>	<u>Amount</u>	<u>Nature of transaction</u>
1.	Mr. Kaushal Kumar Singh	Director	60,00,000.00	Remuneration
2.	Rukmani Property Projects Pvt Ltd	Common Director	1827054.10	Unsecured Loan
3.	Rukmani Infrastructure & Projects (P) Ltd.	Common Director	6,51,62,269.00	Unsecured Loan
4.	Aastha Twin Tower Developers Pvt. Ltd.	Common Director	2,88,000.00	Unsecured Loan
5.	Aastha Foundation Pvt. Ltd.	Common Director	10,80,000.00	Advance given
6.	Kamini Kaushal Const. C/A	Director's partnership firm	29,65,668	Advance given

**FOR N KUMAR & CO.**  
Chartered Accountants  
F. R. NO. - 004110C



*(Signature)*

(N. K. JAIN)  
Partner  
M.No.-073155

PLACE : Jamshedpur  
DATE : 27-06-2019

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

*(Signature)*  
Director

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

*(Signature)*  
Director

*(Signature)*



**AASTHA PROMOTERS AND DEVELOPERS (P) LTD.**  
**AASTHA TRADE CENTRE, 2ND FLOOR**  
**BISTUPUR, JAMSHEDPUR**

**Balance Sheet as at 31st March, 2019**

Particulars	Notes	Current Year	Previous Year
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	22,000,000.00	22,000,000.00
(b) Reserves and Surplus	3	12,168,178.38	8,534,205.23
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	4	72,298,706.97	66,700,106.18
(b) Other Long term liabilities	5	384,877,326.41	263,050,723.80
<b>(4) Current Liabilities</b>			
(a) Trade payables	6	(1,460,694.89)	(2,553,689.17)
(b) Other current liabilities	7	(22,049,837.45)	41,213,554.59
(c) Short-term provisions & Others	8	1,255,239.00	1,527,345.00
<b>Total</b>		<b>469,088,917.91</b>	<b>400,472,244.64</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets	9	10,128,644.60	1,781,556.28
(b) Long term loans and advances	10	1,508,420.00	1,508,420.00
<b>(2) Current assets</b>			
(a) Inventories	11	402,559,106.00	310,998,527.00
(b) Sundry debtors	12	27,444,000.00	59,433,808.00
(b) Cash and cash equivalents	13	2,126,779.55	9,346,302.26
(c) Short Term Loan and Advances	14	25,321,967.76	17,403,631.10
<b>Total</b>		<b>469,088,917.91</b>	<b>400,472,244.64</b>
Significant Accounting Policies and Notes to Accounts forming an integral part of the Financial Statements	1	-	-

As per Report of our even date annexed  
For N.Kumar & Co.

Chartered Accountants

For AASTHA PROMOTERS & DEVELOPERS (P)Ltd.

(N.K.Jain)  
Partner  
M.No. 073155



Date : 27/6/2019  
Place : Jamshedpur

Director

Director

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

*[Signature]*  
Director

*[Signature]*  
Director

Director



**AASTHA PROMOTERS AND DEVELOPERS (P) LTD.**  
**AASTHA TRADE CENTRE, 2ND FLOOR**  
**BISTUPUR, JAMSHEDPUR**

Profit and Loss statement for the year ended 31st March, 2019

Particulars	Notes	Current Year	Previous Year
I. Revenue from operations	15	108,279,341.00	193,923,156.00
II. Other Income		1,333,308.55	1,441,302.30
<b>III. Total Revenue (I +II)</b>		<b>109,612,649.55</b>	<b>195,364,458.30</b>
<b>IV. Expenses:</b>			
Construction Cost	16	85,793,181.60	176,292,567.06
Employee benefit expense	17	7,696,287.01	8,467,140.00
Financial costs	18	699,938.00	377,760.00
Depreciation and amortization expense	9	1,462,834.26	725,235.98
Other expenses	19	9,056,694.53	3,055,050.39
<b>Total Expenses</b>		<b>104,708,935.40</b>	<b>188,917,753.43</b>
V. Profit before exceptional and extraordinary items and tax	(III - IV)	4,903,714.15	6,446,704.87
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		4,903,714.15	6,446,704.87
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		4,903,714.15	6,446,704.87
X. Tax expense:			
(1) Current tax		1,255,239.00	1,527,345.00
(2) Previous Year Tax		14,502.00	46,970.00
(3) Deferred tax		-	-
XI. Profit(Loss) from the period from continuing operations	(IX-X)	3,633,973.15	4,872,389.87
XII. Profit/(Loss) for the period (XI)		3,633,973.15	4,872,389.87
XIII. Earning per equity share:			
weighted No. of Shares Outstanding During the Period		2,200,000.00	2,200,000.00
Nominal Value Per Equity Share		10.00	10.00
....Basic & Diluted EPS In Rs.		1.65	2.21

As per Report of our even date annexed

For N.Kumar & Co.  
Chartered Accountants

(N.K.Jain)  
Partner  
M.No. 073155



Date : 27-06-2019  
Place : Jamshedpur

For AASTHA PROMOTERS & DEVELOPERS (P) LTD

Director

Director

AASTHA PROMOTERS & DEVELOPERS PVT. LTD. AASTHA PROMOTERS & DEVELOPERS PVT. LTD.

Page 1

*(Signature)*  
Director

*(Signature)*  
Director

*(Signature)*



# 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 RUKMANI PROPERTY PROJECT PRIVATE LIMITED			PAN AAJCA2276J		
	Flat/Door/Block No AASTHA TRADE CENTRE, 2ND FLOOR	Name Of Premises/Building/Village			Form Number ITR-6	
	Road/Street/Post Office Q ROAD	Area/Locality BISTUPUR				
	Town/City/District JAMSHEDPUR	State JHARKHAND	Pin/Zip Code 831001	Status Pvt Company		
	Assessing Officer Details (Ward/Circle) ITO WARD 1(U), JAMSHEDPUR			Filed u/s 139(1)-On or before due date		
	e-filing Acknowledgement Number 204563491171019					
	COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			0
2		Total Deductions under Chapter-VI-A			0	
3		Total Income			0	
3a		Deemed Total Income under AMT/MAT			0	
3b		Current Year loss, if any			83980	
4		Net tax payable			0	
5		Interest and Fee Payable			0	
6		Total tax, interest and Fee payable			0	
7		Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
	c		TCS	7c	0	
	d		Self Assessment Tax	7d	0	
	e		Total Taxes Paid (7a+7b+7c+7d)	7e	0	
8	Tax Payable (6-7e)			0		
9	Refund (7e-6)			0		
10	Exempt Income	Agriculture			10	
		Others				

Income Tax Return submitted electronically on 17-10-2019 22:45:07 from IP address 117.205.254.0 and verified by SUNDER SINGH having PAN ERVPS9317A on 17-10-2019 22:45:07 from IP address 117.205.254.0 using Digital Signature Certificate (DSC)

DSC details: 1868909CN=Capricorn CA 2014.2.5.4.51=#131647352e56494b41532044454550204255494c44494e47, 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**

*Sunder Singh*



AUDIT REPORT

AND

STATEMENT OF ACCOUNTS

OF

**RUKMANI PROPERTY PROJECT PVT. LTD**  
**Formerly known as Aastha synergy Properties Pvt. Ltd,**  
**Bistupur, Jamshedpur**

**FOR THE YEAR ENDED ON 31.03.2019.**

N. KUMAR & CO.  
CHARTERED ACCOUNTANTS  
1<sup>ST</sup> FLOOR, PRABHAVATI SADAN  
STATION ROAD, JAMSHEDPUR.  
Phone No. : 0657-2290131  
E - Mail id : [nkcoca@gmail.com](mailto:nkcoca@gmail.com)

*N. Kumar*



**ASSESSMENT YEAR : 2019-20**  
**ACCOUNTING YEAR : 2018-19**

**RUKMANI PROPERTY PROJECT PRIVATE LIMITED**  
**(Formerly Known as Aastha synergy properties private limited)**  
**BISTUPUR, JAMSHEDPUR**

**COMPUTATION OF INCOME**

(A)

Profit or (Loss) as Per Profit & Loss A/C		(83,980.24)
<b>Add : Item debited to Profit &amp; Loss A/c</b>		
Depreciation as per Companies Act	-	
Donation debited to P&L A/c	-	
		<u>-</u>
Profit before absorption of Depreciation :		(83,980.24)
<b>LESS :</b>		
Absorption of Dep. as per Income tax (Annexure - I)	-	
Profit On Sale Of Fixed Asstes Credited In P/L A/c	-	
		<u>-</u>
Taxable Profit For Bussiness		(83,980.24)
<b>TOTAL TAXABLE PROFIT</b>		<u>(83,980.24)</u>

or (83,980.00)

Income Tax :: Normal Rate

NIL

"A"

-

(B)

**COMPUTATION AS PER SECTION 115JB**

Profit or (Loss) as per Profit & Loss A/C	:	(83,980.24)
Book Profit	:	(83,980.24)
or	:	(83,980.00)
Income Tax @ 18.5%	:	<b>"B"</b> <u>NIL</u>

"A" and "B" which ever is higher

NIL

ADD: Education Cess @ 4%

NIL

NIL

Tax Paid U/S 140A

NIL

**Note:**

**Assessment Year**

**Business Loss**

**C/F**

2015-16

22,110.00

22,110.00

2016-17

23,520.00

23,520.00

2017-18

66884.24

66884.24

2018-19

83,980.00

83,980.00

for:-RUKMANI PROPERTY PROJECT (P) LTD.

for:-RUKMANI PROPERTY PROJECT (P) LTD.



**RUKMANI PROPERTY PROJECT PRIVATE LIMITED**  
2<sup>ND</sup> Floor, Aastha Trade Centre, Q Road, Bistupur, Jamshedpur -831001

CIN NO U70102JH2011PTC014682

Ref No:.....

Date:.....

**NOTICE OF ANNUAL GENREAL MEETING**

Notice is hereby given that the 8th Annual General Meeting of the Members of the RUKMANI PROPERTY PROJECT PRIVATE LIMITED will be held on Monday the 30TH Day of September , 2019 at 04.30 P. M. at the Registered Office of the Company to transact the following business:-

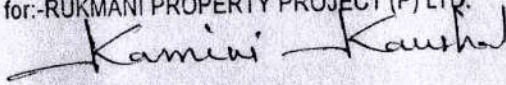
**AGENDA**

1. To receive, consider and adopt the Audited Financial Statement of the Company for the financial year ended 31<sup>st</sup> March 2019, together with the Reports of the Board of Directors and Auditors thereon.
2. To appoint M/s N Kumar & Co., Chartered Accountants, as Statutory Auditors of the Company and fix their remuneration.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

**RUKMANI PROPERTY PROJECT PRIVATE LIMITED**

for:-RUKMANI PROPERTY PROJECT (P) LTD.

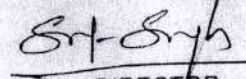


DIRECTOR.

SUNDER SINGH

DIN: 07367999

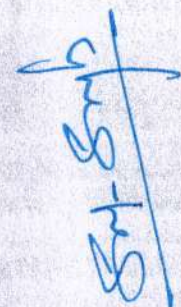
for:-RUKMANI PROPERTY PROJECT (P) LTD.



DIRECTOR.

Place: Jamshedpur

Date:





**RUKMANI PROPERTY PROJECT PRIVATE LIMITED**  
2<sup>ND</sup> Floor, Aastha Trade Centre, Q Road, Bistupur, Jamshedpur -831001

CIN NO U70102JH2011PTC014682

Ref No:.....

Date:.....

Dear Shareholders,

On behalf of the Board of Directors, it is my pleasure to present the 8<sup>th</sup> Annual Report of RUKMANI PROPERTY PROJECT PRIVATE LIMITED ("the Company") together with the Audited Statement of Accounts for the year ended March 31, 2019.

**1.Highlights of Financial Performance**

The Company has recorded the following financial performance, for the year ended March 31, 2019.

**Summary of Operations**

**FINANCIAL SUMMARY**

Amount in Rs

Particulars	As at the end of current reporting period	As at the end of previous reporting period
Total Revenue	-	
Profit before Depreciation	(83,980.24)	(66,884.24)
Provision for Depreciation	-	-
Profit or Loss before Tax	(83,980.24)	(66,884.24)
Less: Current Tax		
Profit or Loss After Tax	(83,980.24)	(66,884.24)

**2.State of Affairs**

There has been no change in the business of the Company during the financial year ended 31st March, 2019.

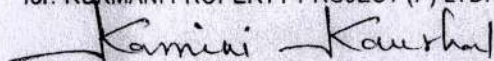
**3.Dividends**

No dividend was declared for the current financial year due to conservation of profits and continued investment in the business.

**4.Details of Subsidiaries, Joint Ventures or Associate Companies**

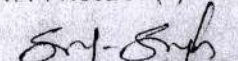
The Company does not have any Subsidiary, Joint Venture or Associate Company.

for:-RUKMANI PROPERTY PROJECT (P) LTD.



DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.



DIRECTOR.



**RUKMANI PROPERTY PROJECT PRIVATE LIMITED**  
2<sup>ND</sup> Floor, Aastha Trade Centre, Q Road, Bistupur, Jamshedpur -831001

CIN NO U70102JH2011PTC014682

Ref No:.....

Date:.....

**5. Internal Financial Control**

The Company has in place adequate internal financial control with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was noticed.

**6. Directors & Key Managerial Personnel (KMP)**

There has been no change in the constitution of Board of Directors during the year under review i.e. the structure of the Board remains the same.

**7. Meeting of Board of Directors**

A total of 6 Board Meetings were held during the financial year ended 31st March 2019. The maximum gap between any two Board Meetings was less than 90 days.

**8. Board's Comment on Auditor's Report**

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self explanatory and do not call for any further comment.

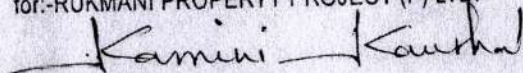
**9. Statutory Auditors**

M/s N. Kumar & Co., Chartered Accountants, have been appointed as Statutory Auditors of the Company pursuant to the proposal and recommendation of Board of Directors of the Company to hold the office for a period of 5 years from the conclusion of Annual General Meeting for the financial year ended 2019 till the conclusion of Annual General Meeting for the financial year ended 2024 subject to the approval of members in the ensuing Annual General Meeting to examine and audit the accounts of the Company on such remunerations may be mutually agreed between the Board of Directors of the Company and Statutory Auditors.

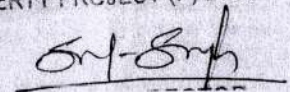
**10. Loans and Investment**

The Company has not made any investment, given guarantee and securities during the year under review. There for no need to comply with provisions of Section 186 of Companies Act, 2013.

for:- RUKMANI PROPERTY PROJECT (P) LTD.



for:- RUKMANI PROPERTY PROJECT (F) LTD.





**RUKMANI PROPERTY PROJECT PRIVATE LIMITED**  
2<sup>ND</sup> Floor, Aastha Trade Centre, Q Road, Bistupur, Jamshedpur -831001

**CIN NO U70102JH2011PTC014682**

**Ref No:.....**

**Date:.....**

**11.Extract of Annual Return**

The extract of Annual Return in Form No. MGT-9 as required under Section 92 of the Companies Act, 2013 for the financial year ending March 31, 2019 is annexed and forms part of this report.

**12.Related Party Transactions**

All related party transactions that were entered into during the financial year ended 31st March, 2019 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

**13.Conservation of Energy and Technology Absorption**

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

**14.Foreign Exchange Earnings and Outgo**

The company not earned any foreign exchange earnings and outgo as provided below during the year ended 31st, March 2019.

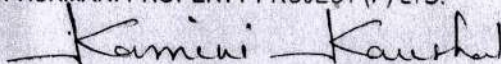
**15.Risk Management Policy**

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

**16.Deposits**

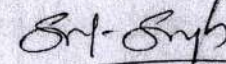
The Company has not accepted any deposits during the year under review.

for:-RUKMANI PROPERTY PROJECT (P) LTD.

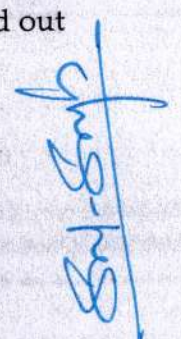


DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.



DIRECTOR.





# RUKMANI PROPERTY PROJECT PRIVATE LIMITED

2<sup>ND</sup> Floor, Aastha Trade Centre, Q Road, Bistupur, Jamshedpur -831001

CIN NO U70102JH2011PTC014682

Ref No:.....

Date:.....

## 17. Material Changes and Commitments

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

## 18. Significant and Material Orders Passed by Regulators, Courts and Tribunals

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

## 19. Corporate Social Responsibility (CSR)

CSR provisions are not applicable for the Company.

## 20. Safe & Conducive Workplace

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

## 21. General

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
2. The Company has no subsidiary and neither the Managing Director nor the Whole-time Directors of the Company receive any remuneration or commission from any of its subsidiaries.

## 22. Directors Responsibility Statement

Pursuant to Section 134(3) (c) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

for:-RUKMANI PROPERTY PROJECT (P) LTD.

*Kamini Kaushal*

for:-RUKMANI PROPERTY PROJECT (P) LTD.

*Smt. Smt*



**RUKMANI PROPERTY PROJECT PRIVATE LIMITED**  
2<sup>ND</sup> Floor, Aastha Trade Centre, Q Road, Bistupur, Jamshedpur -831001

**CIN NO U70102JH2011PTC014682**

Ref No:.....

Date:.....

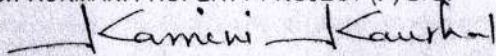
1. In the preparation of the annual accounts for the year ended March 31, 2019, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
2. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2019 and of the profit of the Company for the year ended on that date.
3. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
4. The Directors have prepared the annual accounts on a 'going concern' basis.
5. The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company
6. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

**23. Acknowledgement**

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the customers, employees, banks, Government authorities, vendors and members during the year under review.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS  
RUKMANI PROPERTY PROJECT PRIVATE LIMITED

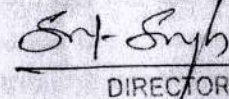
for:- RUKMANI PROPERTY PROJECT (P) LTD.



SUNDER SINGH  
DIN: 07367999

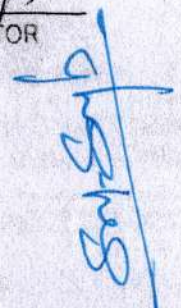
DIRECTOR.

for:- RUKMANI PROPERTY PROJECT (P) LTD.

  
DIRECTOR

Place: Jamshedpur

Date:







N. Kumar & Co.

**CHARTERED ACCOUNTANTS**

**INDEPENDENT AUDITORS' REPORT**

**The Members of RUKMANI PROPERTY PROJECT PRIVATE LIMITED**  
**Report on the audit of the financial statements**

**Opinion**

We have audited the accompanying financial statements of **RUKMANI PROPERTY PROJECT PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at **March 31, 2019**, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, opinion paragraph the aforesaid financial statements give the information required by the **Companies Act, 2013** ('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, 2019**, its **loss** for the year ended on that date.

**Information other than the Financial Statements and Auditors' Report thereon**

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



*Handwritten signature*





N. Kumar & Co.

**CHARTERED ACCOUNTANTS**

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

The Company's Board of Directors is responsible for the matters stated in section 134 (5) of the 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the audit of the financial statements**

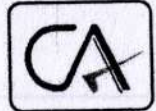
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



*Sri-Srip*





V. Kumar & Co.

**CHARTERED ACCOUNTANTS**

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to



*Handwritten signature*



communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Report on other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is not applicable.
2. As required by Section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
  - c) The Balance Sheet, the Statement of Profit and Loss, 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 the written representations received from the directors as on March 31, 2019 taken on record by the Board of Directors Smt. Kamini Kaushal is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act;
  - f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
  - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;



*Handwritten signature in blue ink*





N. Kumar & Co.

**CHARTERED ACCOUNTANTS**

- i. The Company does not have any pending litigations with respect to statutory dues which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company



Place :- Jamshedpur  
Date :- 18/09/2018

For N. Kumar & Co.  
Chartered Accountants  
F.R.N. - 004110C

(N. K. Jain)

Partner

M. No. 073155

UDIN - 19073155A A A A B

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**RUKMANI PROPERTY PROJECT PRIVATE LIMITED**  
(Formerly Known as Aastha synergy properties private limited)  
**BISTUPUR, JAMSHEDPUR**

**BALANCE SHEET AS ON 31ST MARCH 2019**

Particulars	Notes	Current Year	Previous Year
<b>EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Fund</b>			
(a) Share Capital	2	✓ 100,000.00	100,000.00
(b) Reserve & Surplus	3	✓ (260,322.20)	(176,341.96)
(2) Share Application Money pending allotment		-	-
(3) Non Current Liabilities		-	-
<b>UNSECURED LOAN</b>			
(As Per List)	4	✓ 6,239,994.10	4,567,994.10
<b>(4) Current Liabilities</b>			
(a) Other Current Liabilities	5	✓ 27,464,000.00	27,454,000.00
<b>TOTAL</b>		33,543,671.90	31,945,652.14
<b>ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Other Non-current assets	6	✓ 86,000.00	142,445.24
<b>(2) Current Assets</b>			
Inventories	7	✓ 28,257,000.00	28,257,000.00
Cash & Cash equivalents	8	✓ 480,671.90	1,396,206.90
Other Current Assets	9	✓ 4,720,000.00	2,150,000.00
<b>TOTAL</b>		33,543,671.90	31,945,652.14
Significant Accounting Policies and Notes to Accounts forming an integral part of the Financial Statements	1	-	-

As per Report of our even date annexed

For N. Kumar & Co.  
Chartered Accountants  
FR. No 004110C

(N. K. Jain)  
Partner  
M. No. 073155  
Place: Jamshedpur  
Date 18/8/2019



For Rukmani Property Project Pvt. Ltd  
(Formerly known as Aastha synergy Properties Pvt. Ltd.)

Director  
for:- RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaurhal  
Director DIRECTOR

for:- RUKMANI PROPERTY PROJECT (P) LTD.

Smt. Srp



**RUKMANI PROPERTY PROJECT PRIVATE LIMITED**  
**(Formerly Known as Aastha synergy properties private limited)**  
**BISTUPUR, JAMSHEDPUR**

**Profit & Los for the year ended on 31st March, 2019**

<u>Particulars</u>	<u>Notes</u>		<u>Current Year</u>
<b><u>I. Revenue from operations</u></b>		-	-
<b><u>II. Total Revenue</u></b>		-	-
<b><u>III. Expenses</u></b>			
Depreciation & Amortisation	10	56,445.24	56,445.24
Other Expenses	11	27,535.00	10,439.00
Total Expenses		83,980.24	66,884.24
IV. Profit before exceptional and extra ordinary items and tax (II - III)		(83,980.24)	(66,884.24)
V. Exceptional Items			
VI. Profit before extra ordinary items and tax (IV - V)		(83,980.24)	(66,884.24)
VII. Extra ordinary items			
VIII. Profit before tax (VI - VII)		(83,980.24)	(66,884.24)
IX. Tax Expenses			
(1) Current Tax		-	-
(2) Deferred Tax		-	-
X. Profit (Loss) for the period from continuing operations (VIII - IX)		(83,980.24)	(66,884.24)
XI. Profit (Loss) for the period		(83,980.24)	(66,884.24)
XII. Earning Per Share			
Basic & Diluted Earning Per Share		(8.40)	(6.69)
Significant Accounting Policies and Notes to Accounts forming an integral part of the Financial Statements	1		

As per Report of our even date annexed  
For N. Kumar & Co.  
Chartered Accountants  
FR. No 004110C

(N. K. Jain)  
Partner  
M. No. 073155  
Place: Jamshedpur  
Date 18/8/2019



For Rukmani Property Project Pvt. Ltd  
(Formerly known as Aastha synergy  
Properties Pvt. Ltd.)

Director  
for:-RUKMANI PROPERTY PROJECT (P) LTD.  
Kamini Kaushal  
Director  
DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.



**RUKMANI PROPERTY PROJECT PRIVATE LIMITED**  
(Formerly Known as Aastha synergy properties private limited)  
**BISTUPUR, JAMSHEDPUR**

Notes forming part of Balance Sheet as on 31st March, 2019

		<u>Current Year</u>	<u>Previous Year</u>	
<b>Note '2'</b>				
<b>Share Capital</b>				
<b>Authorised</b>				
(10,00,000 equity shares of Rs 10/- each)		✓ 10,000,000.00	10,000,000.00	
<b>Issued, Subscribed &amp; Paid-up Capital</b>				
(10,000 equity shares of Rs 10/- each fully paid up)		✓ 100,000.00	100,000.00	
		100,000.00	100,000.00	
a) The Company have only one class of shares i.e. Equity Shares having par value of Rs 10/- Each Each Equity Shareholder have one voting right per share.				
b) The details of shareholders holding more than 5% shares as at 31-03-2019 & 31-03-2018 is set out below				
Name of the share holders	No. of shares held	% held as at 31-03-19	No. of shares	% held as at 31-03-18
Kaushal Kumar Singh	5,000.00	50.00%	5,000.00	50.00%
Kamini Kaushal	5,000.00	50.00%	5,000.00	50.00%
c) The reconciliation of the number of shares outstanding as at 31.03.2019 & 31.03.2018				
Particulars	As at 31.03.2019		As at 31.03.2018	
No. of shares at the beginning	10,000.00		10,000.00	
Add: Shares issued during the year	-		-	
Less : shares bought back	-		-	
No. of shares held at the end	10,000.00		10,000.00	
<b>Note '3'</b>		<u>Current Year</u>	<u>Previous Year</u>	
<b>Reserve &amp; Surplus</b>				
<b>(a) Profit &amp; Loss Account</b>				
Balance as per last account		(176,341.96)	(109,457.72)	
Add: Profit for the year		(83,980.24)	(66,884.24)	
Transfer to Balance sheet		✓ (260,322.20)	(176,341.96)	
<b>Note '4'</b>				
<b>Unsecured Loan</b>				
Kaushal Kumar Singh		2,300,000.00	300,000.00	
Aastha Promoters & Developers P Ltd		(170,945.90)	1,827,054.10	
Kaushal Kanchan Construction Pvt Ltd		4,105,940.00	2,435,940.00	
Kamini Kaushal		5,000.00	5,000.00	
		6,239,994.10	4,567,994.10	
<b>Note '5'</b>				
<b>Other Current Liabilities &amp; Provision</b>				
Audit Fees Payable		20,000.00	10,000.00	
Aastha Promoters & Developers P Ltd		27,444,000.00	27,444,000.00	
		27,464,000.00	27,454,000.00	



for:- RUKMANI PROPERTY PROJECT (P) LTD

for:- RUKMANI PROPERTY PROJECT (P) LTD.

Sri Sri  
DIRECTOR.



**RUKMANI PROPERTY PROJECT PRIVATE LIMITED**  
**(Formerly Known as Aastha synergy properties private limited)**  
**BISTUPUR, JAMSHEDPUR**

Notes forming part of Balance Sheet as on 31st March, 2019		
	<u>Current Year</u>	<u>Previous Year</u>
<b>Note '6'</b>		
<b><u>Other Non-current assets</u></b>		
Preoperative Exps.	-	7,745.24
Preliminary Expenses	86,000.00	134,700.00
	86,000.00	142,445.24
<b>Note '7'</b>		
Inventories	28,257,000.00	28,257,000.00
<b>Note '8'</b>		
<b><u>Cash &amp; Cash equivalents</u></b>		
Cash in hand	445,525.80	457,025.80
OBC (2388)	35,146.10	939,181.10
	480,671.90	1,396,206.90
<b>Note '9'</b>		
<b><u>Other Current Assets</u></b>		
Aastha Infra-real Pvt Ltd	800,000.00	800,000.00
Amarji Gour	250,000.00	250,000.00
Ayodhya Gour	300,000.00	300,000.00
Bidhya Gour	300,000.00	300,000.00
Mathura Gour	200,000.00	200,000.00
Rabish Gour	300,000.00	300,000.00
Sourya	30,000.00	
Sukanya & Associates	50,000.00	
Sunder Singh	490,000.00	
Shyam Devi	2,000,000.00	-
	4,720,000.00	2,150,000.00
<b>Note '10'</b>		
<b><u>Depreciation &amp; Amortisation</u></b>		
Preliminary Expenses W/o	48,700.00	48,700.00
Preoperative Expenses w/o	7,745.24	7,745.24
	✓ 56,445.24	56,445.24
<b>Note '11'</b>		
<b><u>Other Expenses</u></b>		
Audit Expense	✓ 10,000.00	10,000.00
Bank Charges	610.00	439.00
Office & General Exp.	✓ 6,675.00	-
Roc-Filling Fees	✓ 2,500.00	-
Telephone Expenses	✓ 3,500.00	-
Travelling Expenses	✓ 4,250.00	-
	27,535.00	10,439.00



for:- RUKMANI PROPERTY PROJECT (P) LTD. for:- RUKMANI PROPERTY PROJECT (P) LTD.

*Smt - Sanyal*



**RUKMANI PROPERTY PROJECT PRIVATE LIMITED.**  
(Formerly Known as Aastha synergy properties private limited)  
**BISTUPUR, JAMSHEDPUR**

NOTES TO BALANCE SHEET & PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019.

NOTES " 1 "

**A. SIGNIFICANT ACCOUNTING POLICIES, PRACTICES AND NOTES ON A/C 'S :**

- 1) **Corporate Information :** Rukmani Property Project Private Limited (Formerly Known as Aastha synergy properties private limited) is a private limited company incorporated under the provisions of Companies Act, 1956. The Company was incorporated for import, export, Trading and distribution of Petroleum products and allied business. But subsequently the name and object clause of company is changed as provision of companies act.
- 2) **Basis Of Preparation:** The financial statements have been prepared to comply in all material respects with the Accounting Standards notified by the company (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies act, 2013. The financial statements have been prepared under the historical cost convention on an accrual basis.
- 3) **Accounting Conventions:** The financial statements have been prepared under the historical cost conventions in accordance with the generally accepted accounting principles in India and the provisions of the Companies Act, 2013 as adopted consistently by the company. All income and expenditure having a material bearing on the financial statements are recognized on accrual basis.
- 4) **Sales :** There was no turnover during the year
- 5) **Preliminary Expenses:** Preliminary & Pre-operative Expenses will be written off over a period of 5 yrs.
- 6) **Expenditure:** Expenses are accounted on accrual basis and provision is made for all known losses and liabilities.

**B. NOTES ON ACCOUNTS:**

- a) The company has no knowledge of any contingent liability, which has not been provided or disclosed in the balance sheet.

b) **AUDITORS REMUNERATION**

Audit Fees: 10,000.00

- |                                    |   |                |
|------------------------------------|---|----------------|
| c) EXPENDITURE IN FOREIGN CURRENCY | : | NIL (P.Y. NIL) |
| d) C.I.F. VALUE OF IMPORTS         | : | NIL (P.Y. NIL) |
| e) EARNING IN FOREIGN CURRENCY     | : | NIL (P.Y. NIL) |

- f) Previous Year figures have been regrouped/rearrange wherever required.



for:- RUKMANI PROPERTY PROJECT (P) LTD

*Kamini Kaushal*

DIRECTOR,

**FOR N KUMAR & CO**  
Chartered Accountants  
F. R. NO. - 004110C

*N. K. Jain*  
**(N. K. JAIN)**  
Partner

**M.No.-073155**

PLACE: Jamshedpur

DATE: 18/9/2019 for:- RUKMANI PROPERTY PROJECT (P) LTD,





# AFFIDAVIT

## For Turnover Compliance

Date:30/11/2020

Aastha Group(Real Estate Organization)has running its existing project in company Aastha Promoters & Developers Pvt Ltd .Company has achieved turnover as per audited balance sheet in last 3 financial years.

2016-17: 83319495

2017-18 :195364458

2018-19 :109612649

Rukmani Property Project Private limited is one of our sister concern. Company is planning residential and commercial project in this company .One ongoing residential project has started in current year (Aastha Majestic Moharda) which cost to the project approx. 110 crore.

For turnover Compliance in Rukmani Property project Private Limited for developer registration company has attached our group company Aastha promoters and developers pvt ltd audited balance sheet of last three year .

**PRAMOD KUMAR BHAGAT**  
**NOTARY PUBLIC**  
East Singhbhum, Reg. No.2842 (J)  
Govt. of Jharkhand, JSR. (INDIA)



Signed Put L.T.I.  
in my presence  
Advocate  
Date: 30/11/2020

*Handwritten notes:*  
28/11/2020  
SM-Syb