



**B. K. JHA & CO.**  
**CHARTERED ACCOUNTANTS**

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Sher-e-Punjab Chowk,  
Main Road, Adityapur,  
Jamshedpur-831013  
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E-mail : jhabkj@hotmail.com

Date : .....

## **Independent Auditor's Report**

To the Members of  
**ADITYA BIJOY CONSTRUCTION PRIVATE LIMITED**  
CIN – U00500BR2006PTC012255

### **Report on the Financial Statement**

We have audited the accompanying financial statements of **ADITYA BIJOY CONSTRUCTION PRIVATE LIMITED** ("the company"), which comprise the Balance Sheet as at 31 March 2018, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2018;
- b) in the case of the Statement of Profit and Loss Account, of the **Loss** for the year ended on that date;

## Report on the 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 statement on the matters specified in paragraph 3 & 4 of the order.
2. As required by section 143(3) of the Act, we report that:
  - a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
  - b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
  - 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 written representations received from the directors as on 31 March, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2018, from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the other matters included in the Auditor's Report and Notes on Accounts and to our 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 derivatives contracts for which there were any material foreseeable losses.
  - iii. No amount is required to be transferred to the Investor Education and Protection Fund by the Company as on 31 March, 2018.

For **B. K. Jha & Co.**  
Chartered Accountants  
FRN : 006325C



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**B. K. Jha**  
(Partner)

Membership No. : 055274

Place : Jamshedpur

Date : The 8<sup>th</sup> Day of June 2018.

**The Annexure referred to in paragraph 1 of the Our Report of even date to the members of ADITYA BIJOY CONSTRUCTION PRIVATE LIMITED on the accounts of the company for the year ended 31<sup>st</sup> March, 2018.**

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

- (i) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii(a) and iii(b) of the order are not applicable to the Company.
- (ii) The company has not made any loans or investments under Section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3(iv) of the Order is not applicable.
- (iii) In our opinion and according to the information and explanations given to us, there is generally an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of inventories & fixed assets and for the sale of goods and services. During the course of our audit, no major instance of continuing failure to correct any weaknesses in the internal controls has been noticed.
- (iv) In our opinion, and according to the information and explanation given to us, the company has not accepted any deposits; hence, clause (v) is not applicable to the company. Accordingly, directives issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under are not applicable.
- (v) The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for maintenance of cost records under sub-section (1) of section 148 of the Companies Act 2013.
- (vi) According to the information and explanations given to us, there are no materials dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have not been deposited on account of any dispute.
- (vii) The Company does have accumulated loss of Rs. 50,915.21 and has incurred cash losses of Rs. 1,390/- in the financial year and in the financial year immediately preceding such financial year.
- (viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of dues to a financial institution or bank.
- (ix) The Company did not raise any money by way of public issue or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3(ix) of the order is not applicable.



- (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) According to the information and explanations given to us, the Company has not given any guarantee for loans taken by other from bank or financial institutions.
- (xii) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has paid / provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.
- (xiii) 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.
- (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 or fully or partly convertible debentures during the year.
- (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 any non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3 (xv) of the Order is not applicable.
- (xvi) The Company is not registered under section 45 – IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3 (xvi) of the Order is not applicable.

For **B. K. Jha & Co.**  
Chartered Accountants  
FRN : 006325C



A handwritten signature in black ink, appearing to be "B. K. Jha".

**B. K. Jha**  
(Partner)

Membership No. : 055274

Place : Jamshedpur

Date : The 8<sup>th</sup> Day of June 2018.

**M/S. ADITYA BIJOY CONSTRUCTION PRIVATE LIMITED**  
**ADITYAPUR, JAMSHEDPUR**

**BALANCE SHEET AS ON 31<sup>ST</sup> MARCH 2018**

<b><u>EQUITY AND LIABILITIES</u></b>	<b><u>NOTE NO.</u></b>	<b><u>CURRENT YEAR</u></b>	<b><u>PREVIOUS YEAR</u></b>
<b><u>SHAREHOLDER'S FUNDS</u></b>			
Share Capital	'1'	1,20,000.00	1,20,000.00
<b><u>CURRENT LIABILITIES</u></b>			
Short Term Borrowings	'2'	2,25,000.00	2,16,000.00
		<u>3,45,000.00</u>	<u>3,36,000.00</u>
<b><u>ASSETS</u></b>			
<b><u>CURRENT ASSETS</u></b>			
Cash & Cash Equivalents	'3'	1,65,555.79	1,57,945.79
Other Current Assets	'4'	1,79,444.21	1,78,054.21
		<u>3,45,000.00</u>	<u>3,36,000.00</u>
NOTES ON ACCOUNTS	'5'		


**IN TERMS OF OUR ANNEXED REPORT OF EVEN DATE.**

For B. K. JHA & CO.  
CHARTERED ACCOUNTANTS

  
(CA B. K. JHA)  
PARTNER

For ADITYA BIJOY CONSTRUCTION PVT. LTD.

ADITYA BIJOY CONSTRUCTION PVT. LTD.

  
DIRECTOR

(MANAGING DIRECTOR)

PLACE : JAMSHEDPUR

DATE : THE 8<sup>th</sup> DAY OF June 2018.

ADITYA BIJOY CONSTRUCTION PVT. L.

  
DIRECTOR

**M/S. ADITYA BIJOY CONSTRUCTION PRIVATE LIMITED**  
**ADITYAPUR, JAMSHEDPUR**

**PROFIT & LOSS ACCOUNT AS ON 31<sup>ST</sup> MARCH 2018**

<b><u>PARTICULARS:</u></b>	<b><u>NOTE NO.</u></b>	<b><u>CURRENT YEAR</u></b>	<b><u>PREVIOUS YEAR</u></b>
I. REVENUE FROM OPERATONS		<u>NIL</u>	<u>NIL</u>
II. <b><u>EXPENSES:</u></b>			
Audit Fees		590.00	575.00
Filing Fees		800.00	800.00
		<u>1,390.00</u>	<u>1,375.00</u>
III. Loss (I-II)		<u>1,390.00</u>	<u>1,375.00</u>

NOTES ON ACCOUNTS

‘5’

**IN TERMS OF OUR ANNEXED REPORT OF EVEN DATE**

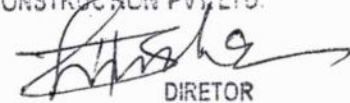
For B. K. JHA & CO.  
CHARTERED ACCOUNTANTS

  
(CA B. K. JHA)  
PARTNER



For ADITYA BIJOY CONSTRUCTION PVT. LTD.

ADITYA BIJOY CONSTRUCTION PVT. LTD.

  
DIRETOR  
(MANAGING DIRECTOR)

PLACE: JAMSHEDPUR

DATE : THE 8<sup>th</sup> DAY OF June 2018.

ADITYA BIJOY CONSTRUCTION PVT. LTD.

  
DIRETOR

**M/S. ADITYA BIJOY CONSTRUCTION PRIVATE LIMITED**  
**ADITYAPUR, JAMSHEDPUR**

**NOTES FORMING PART OF BALANCE SHEET AS ON 31<sup>st</sup> MARCH 2018**

<b><u>NOTE NO. - '1'</u></b>	<b><u>CURRENT YEAR</u></b>		<b><u>PREVIOUS YEAR</u></b>	
<b><u>SHAREHOLDER'S FUNDS</u></b>	<b>Rs.</b>	<b>P.</b>	<b>Rs.</b>	<b>P.</b>
<b><u>SHARE CAPITAL</u></b>				
<b><u>Authorised Share Capital</u></b>				
20,000 Equity Shares @ Rs. 100 each	20,00,000.00		20,00,000.00	
<b><u>Issued, Subscribed &amp; Paid up Capital</u></b>				
1,200 Equity Shares of Rs. 100/- Each Fully Paid Up	1,20,000.00		1,20,000.00	
<b><u>NOTE NO. - '2'</u></b>				
<b><u>CURRENT LIABILITIES</u></b>				
<b><u>SHORT TERM BORROWINGS</u></b>				
Unsecured Loan from Mrs. Archana Mishra	1,18,000.00		1,09,000.00	
Unsecured Loan from Mr. Bijoy Shankar Mishra	1,07,000.00		1,07,000.00	
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	2,25,000.00		2,16,000.00	
<b><u>NOTE NO. - '3'</u></b>				
<b><u>CURRENT ASSETS</u></b>				
<b><u>CASH &amp; CASH EQUIVALENTS</u></b>				
Cash at B.O.I., Adityapur (A/c. No. 450320110000085)	1,57,887.79		1,57,887.79	
Cash in Hand (As Certified by the Management)	7,668.00		58.00	
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	1,65,555.79		1,57,945.79	
<b><u>NOTE NO. - '4'</u></b>				
<b><u>CURRENT ASSETS</u></b>				
<b><u>OTHER CURRENT ASSETS</u></b>				
Preliminary Expenses	1,27,139.00		1,27,139.00	
Profit & Loss Account	52,305.21		50,915.21	
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	1,79,444.21		1,78,054.21	

ADITYA BIJOY CONSTRUCTION PVT. LTD.



*[Signature]*  
DIRECTOR  
ADITYA BIJOY CONSTRUCTION PVT. L

*Archana*  
DIRECTOR



**M/S. ADITYA BIJOY CONSTRUCTION PVT. LTD.**  
**ADITYAPUR, JAMSHEDPUR**

**NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2018**

**Note No. 5 :**

**NOTES ON ACCOUNTS**

**SIGNIFICANT ACCOUNTING POLICIES**

1. i **Basis of Preparation of Financial Statements**  
The financial statements are prepared and presented under the historical cost convention on accrual basis of accounting in accordance with the generally accepted accounting principles in India ("GAAP"), applicable Accounting Standards issued by The Institute of Chartered Accountants of India and under the historical cost convention, on accrual basis.
- ii **Revenue Recognition :**  
Revenue is being recognized in accordance with the Guidance Note on Accrual Basis of Accounting issued by the Institute of Chartered Accountants of India. Accordingly, wherever there are uncertainties in the realization of income same is not accounted for till such time the uncertainty is resolved.
- iii **Treatment of Expenses :**  
All expenses are accounted for on accrual basis.
- iv **Taxes on Income :**  
During the year 2017-18 Company has Loss and it is being set off with accumulated losses of the Company so the Provision for Income Tax has not been made.
- 2) The Company has no knowledge of any Contingent Liability therefore it has not Provided / Disclosed in the Balance Sheet.
- 3) Earning / Expenditure in Foreign Currency - NIL.
- 4) **Earning per Share :** Basic earnings per Share are computed in accordance with Accounting Standards – 20, Earning per Share. Basic earnings per Share is calculated by dividing the Net Profit or Loss after Tax for the year attributable to Equity shareholders by the weighted average Number of Equity Shares outstanding during the year.
- 5) **Employee Benefit :** The Company does not have any Policy for carried forwards of Accumulated Leave accrued during the year. None of the Employee's is eligible for Gratuity.
- 6) 

<u>Auditor's Remuneration</u>	<u>Current Year</u>	<u>Previous Year</u>
Audit Fees	590.00	575.00
- 7) Note No. '1' to '5' form an integral part of the Balance Sheet and Profit & Loss Account and have been duly authenticated.

Signature to Note – '1' to '5'  
For B. K. JHA & CO.



CHARTERED ACCOUNTANTS

(CA B. K. JHA)  
PARTNER  
M. NO. 055274

PLACE : JAMSHEDPUR

DATE : THE 8<sup>th</sup> DAY OF June 2018.