

INDEPENDENT AUDITOR'S REPORT

The Members of S.D. SINGH CONSTRUCTION CO.PRIVATE LIMITED

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of S.D.SINGH CONSTRUCTION CO. PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2020, 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, 2020, its Loss and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with those 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.

Emphasis of Matter

1. We draw attention to para 5 of Note-26 of the financial statements, which describes:
Balances of Trade Payables, Other Current Liabilities and loans accepted from others and related parties are as per General Ledger and are subject to adjustments, if any on their reconciliation after receipt of confirmation of their individual balances
2. We draw attention to para 6 of Note-26 of the financial statements, which describes:
Balance of Earnest Money, Retention Money Receivable, Sundry Debtors and Security Deposits receivable as at the yearend are as per General Ledger & subject to reconciliation with the Subsidiary Ledgers & necessary adjustments, if any, arising there from pending confirmation from deposit holders.
3. We draw attention to para-13 of Note-26 of the financial statements, which describes:
Unsecured loan given to S.D.Singh Polytube Co. Pvt. Ltd (Balance as on 31.03.2020: Rs. 52,29,945.32)(a company under the same management), net worth of which has been fully eroded as on the balance sheet date is considered good by the management as the management is in the opinion that S.D.Singh Polytube Co. Pvt. Ltd will be able to arrange sufficient fund to settle the dues of the company by way of transfer of factory lease arrangement which is in process.

Our opinion is not modified in respect of the above matters.



Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

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 Board's 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 standalone 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 are 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, management 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 are 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:

- 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 communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 explanation, 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, 2020 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2020 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.
- (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:
- The Company does not have any pending litigations which would impact its financial position
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Date: 30th December, 2020

Place: Kolkata



For and on behalf of
Guha Nandi & Co.
Chartered Accountants
FRN/302039E

Dipak

(Dipak Kumar Shoo)
Partner

Membership number: 061728

UDIN : 21061728AAAAAA4959

Annexure "A" to the Independent Auditor's Report of even date on the Financial Statements of M/s. S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

The Annexure A referred to in our Independent Auditor's Report to the members of S. D. Singh Construction Co. Private Limited on the financial statements for the year ended 31st March 2020. In our opinion and on the basis of the explanations and information given to us, we report that:

(Note: Our opinion on these financial statements has been based on records, documents, explanations & information provided to us by the management and also by the information given in Notes on Accounts in Note 1 & 26, considered by us in good faith to be true & correct.)

- (i) (a) The Company has maintained reasonable records showing reasonable particulars, including quantitative details and situation in respect of the Property, Plant & Equipment (fixed assets).
- b) The Property, Plant & Equipment (Fixed Assets) were physically verified by the management once during the year in accordance with a regular policy for verification which, in our opinion, provides for physical verification of all the assets at a reasonable interval considering the nature & volume of assets. According to the information and explanation given to us, no material discrepancies were noticed on such verification. In the absence of asset-wise physical verification reports and their reconciliation with fixed assets register, we are unable to express our opinion as to the effectiveness of the procedure and determination of material discrepancies, if any.
- c) The company does not have immovable property requiring Title Deeds to determine ownership
- (ii) It has been explain to us that Inventories have been physically verified by the management during the year. As explained to us the physical verification is done on yearly basis and hence in our opinion is at reasonable intervals. Since, we were not present during the physical verification of closing work-in-progress of Contractors' Job, Promoter's Job & Hotel, we are unable to express our opinion on the procedure of physical verification of the closing work-in-progress of such business inter alia its calculations & valuations made by the directors and determination of discrepancies, if any.
- (iii) According to the information and explanations given to us and on the basis of our examination of the records, the company has during the year continued to enter into transactions in the nature of loans to/from related parties (directors, relatives or associate company) covered in the register maintained under section 189 of the Companies Act and also to parties who are not so related. The Company has also given interest free loans to/from Directors in the form of Director's Current Accounts and to an Associate Company.
- (a) The loans being interest-free should be considered prejudicial to the interests of the Company.
- (b) The loans being repayable on demand, there are no stipulations for repayment.
- (c) In the absence of any stipulation for repayment, over-dues are not determinable. During the year under review, there has been no repayments/recovery except from directors.
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 since loan have been granted to whole time directors in terms of proviso (a) to Section 185(1) of the Companies Act 2013. The Company has complied with the provisions of section 186 of the Companies Act, 2013 in respect of investments, guarantees and security.
- (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) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.
- (vii) (i) According to the information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess, Goods and Service Tax and any other statutory dues with the appropriate authorities. According to the information and explanations given to



us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2020 for a period of more than six months from the date on which they become payable.

- (b) As per information provided to us, there were no dues of income tax, sales tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and goods and service tax outstanding on account of disputes.
- (viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- (ix) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not raised moneys by way of initial public offer or further public offer (the Company being private limited) including debt instruments. Term loans (bank automotive loans) were taken by the Company and was utilized for the purpose it was taken and, there were no defaults in repayment of installments.
- (x) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
- (xi) The Company being "private limited", the provisions of section 197 read with Schedule V to the Companies Act, 2013 are not applicable to it and hence, not commented upon.
- (xii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4(xii) of the Order are not applicable to the Company.
- (xiii) Based upon the audit procedures performed and the information and explanations given by the management, we report that the transactions entered into with the related parties, declared by the management, were on arm's length basis and in the ordinary course of business and the provisions of sections 177 and 188 of the Companies Act, 1956 are not attracted. However, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. The provisions of clause 3(xiv) of the Order are not applicable to the Company and hence not commented upon.
- (xv) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him /her. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- (xvi) In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

For Guha Nandi & Co.
Chartered Accountants
F.R. No.: 302039E



Dipak

Dipak Kumar Shree
(Partner)

Membership No. 06172B
UDIN: 21061728AAAAAA4959

Dated: 30th December, 2020
Place: Kolkata

DIRECTOR'S REPORT

TO,
THE MEMBERS,
S D SINGH
CONSTRUCTION CO.
PRIVATE LIMITED.

Your Director have pleasure in presenting their 27th Annual Report on the business and operation of the company and the accounts for the Financial year Ended 31st March, 2020.

1 FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY :

The financial results for the year ended 31st March, 2020 and the corresponding figures for the last year are as under :-

Particulars	(Rs. in Lacs)	
	2019-2020	2018-2019
Profit Before interest, Finance cost Depreciation & Tax	20.24	23.48
Less: Finance Cost	4.71	2.37
Less: Depreciation & Amortization Expense	15.36	20.11
Profit before Tax	0.17	1.00
Provision for Tax	1.16	2.47
Income Tax (JV)	0.00	0.00
Deferred Tax	(0.98)	(2.68)
Profit after Tax	(0.01)	1.21
Less : Proposed Dividend & Tax thereon	0.00	0.00
Less : Prior Period Adjustments	1.20	0.00
Balance carried to Balance Sheet	(1.21)	1.21

2 RESERVE & SURPLUS :

Rs. Nil is proposed to be transferred to the General Reserve during the year.

3 BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIR :

Your Directors hereby inform you that the company's gross revenue and profit after tax has decreased.

4 CHANGE IN THE NATURE OF BUSINESS :

There is no Change in the nature of the business of the Company done during the year.

5 EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS:

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

6 DIVIDEND :

Due to less profits during the year your directors regret to declare any dividend.

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


DIRECTOR.

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


DIRECTOR.

MEETINGS :

Fourteen meeting of the Board of Directors were held during the financial year.

8 DIRECTORS AND KEY MANAGERIAL PERSONNEL :

There is no change in the nature of business of the company.

9 COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES :

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

10 DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES :

The provisions Corporate Social Responsibility is not applicable to the company.

11 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.

12 SUBSIDIARY, JOINTVENTURE AND ASSOCIATE COMPANY :

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

13 SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS:

During the year no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

14 CHANGES IN SHARES CAPITAL :

The Company has not issued any Equity Shares during the year under review.

15 STATUTORY AUDITORS:

M/S GUHA NANDI & CO. (302039E), Chartered Accountants, Statutory Auditors were appointed as the new Statutory Auditors from F.Y. 2019-20, during the Annual General Meeting held on 30.09.2019, and were appointed for a period of 5 years until the conclusion of sixth Annual General Meeting to be held after that meeting.

16 AUDITORS' REPORT :

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors' remarks in their report are self-explanatory and do not call for any future comments.

17 EXTRACT OF ANNUAL RETURN:


As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014 an extract of annual return in MGT 9 as a part of this Annual Report as ANNEXURE 'B'.

18 PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 :

Details of Loans:

There is no loan, guarantee or investments given.

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


DIRECTOR.

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


DIRECTOR.

DEPOSIT :

The Company has neither accepted nor renewed any deposits during the year under review.

20 PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES :

No agreement was entered with related parties by the Company during the current year. All the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis. The Company presents all related party transactions before the Board specifying the nature, value, and terms and conditions of the transaction. Transaction with related parties are conducted in a transparent manner with the interest of the Company and Stakeholders as utmost priority.

Since all the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis, FORM AOC- 2 is not applicable to the Company.

21 DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The company has in place a policy for prevention of sexual harassment in accordance with the requirements of the Sexual Harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. The Company did not receive any complain during the year 2019-20.

22

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO :

The details of conservation of energy, technology absorption, foreign exchange earning and outgo are as follows:

(a) Conservation of energy

(i)	the steps taken or impact on conservation of energy	Company's operation does not consume significant amount of energy.
(ii)	the steps taken by the company for utilizing alternate sources of energy.	Not applicable, in view of comments in clause (i)
(iii)	the capital investment on energy conservation equipment's	Not applicable, in view of comments in clause (i)

(b) Technology absorption

(i)	the effort made towards technology absorption	Nil
(ii)	the benefits derived like product improvement cost reduction product development or import substitution	Nil
(iii)	in case of imported technology (important during the last three years reckoned from the beginning of the financial year)	Nil
	(a) the details of technology imported	
	(b) the year of import;	
	(c) whether the technology been fully absorbed	
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	
(iv)	the expenditure incurred on Research and Development	Nil

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


 DIRECTOR.

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


 DIRECTOR.

.) **Foreign exchange earnings and outgo**

During the year, the total foreign exchange used was Rs. Nil and the total foreign exchange earned was Rs. Nil

23 TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND :

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF)

DIRECTORS'S RESPONSIBILITY

24 STATEMENT:

The Directors's Responsibility Statement referred to in clause (c) of Sub- section (3) of Section 134 of the Companies Act, 2013 shall state that

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) The director had 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 at the end of the financial year and of the profit and loss of the company for that period;
- (c) The director had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis; and
- (e) The directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- (f) The directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

25 ACKNOWLEDGEMENTS

The directors place on record their sincere appreciation for the assistance and co-operation extended by Bank, its employees, its investors and all other associates and look forward to continue fruitful association with all business partners of the company.

For and on behalf of the Board of Directors
**S D SINGH CONSTRUCTION CO.
PRIVATE LIMITED**

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Date : 30th, December, 2020

Place : Jamshedpur


DIRECTOR
(DIWAKAR SINGH)
(DIRECTOR)
DIN - 00703649


DIRECTOR
(PRABHAKAR SINGH)
(DIRECTOR)
DIN - 00703565

B. Public									
1. Institutions									
a) Mutual Funds			-	0.00%			-	0.00%	0.00%
b) Banks / FI			-	0.00%			-	0.00%	0.00%
c) Central Govt			-	0.00%			-	0.00%	0.00%
d) State Govt(s)			-	0.00%			-	0.00%	0.00%
e) Venture Capital Funds			-	0.00%			-	0.00%	0.00%
f) Insurance			-	0.00%			-	0.00%	0.00%
g) FIs			-	0.00%			-	0.00%	0.00%
h) Foreign Venture Capital Funds			-	0.00%			-	0.00%	0.00%
i) Others (specify)			-	0.00%			-	0.00%	0.00%
Sub-total (B)(1):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
2. Non-Institutions									
a) Bodies Corp.									
i) Indian			-	0.00%			-	0.00%	0.00%
ii) Overseas			-	0.00%			-	0.00%	0.00%
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh			-	0.00%			-	0.00%	0.00%
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh			-	0.00%			-	0.00%	0.00%
c) Others (specify)									
Non Resident Indians			-	0.00%			-	0.00%	0.00%
Overseas Corporate Bodies			-	0.00%			-	0.00%	0.00%
Foreign Nationals			-	0.00%			-	0.00%	0.00%
Clearing Members			-	0.00%			-	0.00%	0.00%
Trusts			-	0.00%			-	0.00%	0.00%
Foreign Bodies - D R			-	0.00%			-	0.00%	0.00%
Sub-total (B)(2):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
Total Public (B)	-	-	-	0.00%	-	-	-	0.00%	0.00%
C. Shares held by Custodian for GDRs & ADRs			-	0.00%					
Grand Total (A+B+C)	-	13,670	13,670	100.00%	-	13,670	13,670	100.00%	0.00%

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR

(ii) Shareholding of Promoter

SN	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	DIWAKAR SINGH	1,650	12.07%	0	1,650	12.07%	0.00%	
2	PRABHAKAR SINGH	1,650	12.07%	0	1,650	12.07%	0.00%	
3	NEERU SINGH	5,185	0.00%	0	5,185	37.93%	0.00%	
4	PALLAVI SINGH	5,185	0.00%	0	5,185	37.93%	0.00%	

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

SN	Particulars	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the			13,670	100.00%	13,670	100.00%
	Changes during the year			-	0.00%	-	0.00%
				-	0.00%	-	0.00%
				-	0.00%	-	0.00%
	At the end of the year			13,670	100.00%	13,670	100.00%

(iv) Shareholding Pattern of top ten Shareholders*(Other than Directors, Promoters and Holders of GDRs and ADRs):*

SN	For each of the Top 10 shareholders	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1							
	At the beginning of the				0.00%		0.00%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year				0.00%		0.00%
2							
	At the beginning of the				0.00%		0.00%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year				0.00%		0.00%
3							
	At the beginning of the				0.00%		0.00%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year				0.00%	-	0.00%
4							
	At the beginning of the				0.00%		0.00%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year				0.00%	-	0.00%

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


 DIRECTOR

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


 DIRECTOR

(v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	DIWAKAR SINGH						
	At the beginning of the			1,650	12.07%	1,650	12.07%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			1,650	12.07%	1,650	12.07%
2	PRABHAKAR SINGH						
	At the beginning of the			1,650	12.07%	1,650	12.07%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			1,650	12.07%	1,650	12.07%
3	NEERU SINGH						
	At the beginning of the			5,185	37.93%	5,185	37.93%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			5,185	0.00%	5,185	37.93%
4	PALLAVI SINGH						
	At the beginning of the			5,185	37.93%	5,185	37.93%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			5,185	0.00%	5,185	37.93%

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

(Amt. Rs./Lacs)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	3,142,457.91	-	-	3,142,457.91
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	3,142,457.91	-	-	3,142,457.91
Change in Indebtedness during the financial year				
* Addition	8,039,932.39	-	-	8,039,932.39
* Reduction	-	-	-	-
Net Change	8,039,932.39	-	-	8,039,932.39
Indebtedness at the end of the financial year				
i) Principal Amount	11,182,390.30	-	-	11,182,390.30
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	11,182,390.30	-	-	11,182,390.30

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


 DIRECTOR

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


 DIRECTOR

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL
A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager		Total Amount (Rs/Lac)
		Name	Designation	
		NIL	NIL	
1	Gross salary			
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961			-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961			-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961			-
2	Stock Option			-
3	Sweat Equity			-
4	Commission			-
	- as % of profit			-
	- others, specify			-
5	Others, please specify			-
	Total (A)			-
	Ceiling as per the Act			-

B. Remuneration to other Directors

SN.	Particulars of Remuneration	Name of Directors			Total Amount (Rs/Lac)
1	Independent Directors				
	Fee for attending board committee				-
	Commission				-
	Others, please specify				-
	Total (1)	-	-	-	-
2	Other Non-Executive Directors				
	Fee for attending board committee				-
	Commission				-
	Others, please specify				-
	Total (2)	-	-	-	-
	Total (B)=(1+2)	-	-	-	-
	Total Managerial Remuneration				-
	Overall Ceiling as per the Act				-

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD

SN.	Particulars of Remuneration	Name of Key Managerial Personnel			Total Amount (Rs/Lac)
		Name	Designation		
			CEO	CFO	CS
1	Gross salary		0	0	0
	(a) Salary as per provisions contained in section 17(1) of the				-
	(b) Value of perquisites u/s 17(2)				-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961				-
2	Stock Option				-
3	Sweat Equity				-
4	Commission				-
	- as % of profit				-
	- others, specify				-
5	Others, please specify				-
	Total		-	-	-

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


 DIRECTOR.

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


 DIRECTOR.

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty		NIL			
Punishment		NIL			
Compounding		NIL			
B. DIRECTORS					
Penalty		NIL			
Punishment		NIL			
Compounding		NIL			
C. OTHER OFFICERS IN DEFAULT					
Penalty		NIL			
Punishment		NIL			
Compounding		NIL			

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR.

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR.

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

Head Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700013)
(Final & Main Works Office: "Ulyun House", S.D. Singh Path, P.O. Kadma, Jamshedpur-831 005, Jharkhand)

BALANCE SHEET AS AT 31ST MARCH 2020
(Consolidated for all Business Segments)

(Rs.)

Particulars	Note	Figures as at the end of CURRENT reporting period	Figures as at the end of PREVIOUS reporting period
I EQUITY & LIABILITIES			
1 SHAREHOLDER'S FUND			
(a) Share Capital	2	1,367,000.00	1,367,000.00
(b) Reserves & Surplus	3	14,269,156.31	14,300,283.23
2 NON CURRENT LIABILITIES			
(a) Long Term Borrowings	4	645,818.83	1,227,644.76
(b) Deferred Tax Liabilities (Net)	5	-	-
(c) Other Long Term Liabilities	6	96,163.67	96,163.67
(d) Long Term Provisions (Gratuity Provision for Employees)		296,877.00	296,877.00
3 CURRENT LIABILITIES			
(a) Short Term Borrowings	7	10,536,571.47	1,033,422.43
(b) Trade Payables	8	4,257,128.46	3,361,716.19
(c) Other Current Liabilities	9	6,653,337.09	2,331,348.47
(d) Short Term Provisions	10	1,407,864.00	2,050,826.00
TOTAL		39,499,918.83	26,024,181.75
II ASSETS			
1 NON CURRENT ASSETS			
(a) Property, Plant & Equipment	11	3,702,271.94	4,502,258.22
(b) Non-Current Investments	11.2	150,000.00	290,000.00
(c) Deferred Tax Assets (Net)	11.3	366,388.02	268,388.02
(d) Long Term Loans & Advances	12	12,252,067.32	10,838,546.81
(e) Other Non Current Assets	13	18,674.00	328,151.00
2 CURRENT ASSETS			
(a) Inventories	14	15,274,031.01	2,982,189.28
(b) Trade Receivables	15	1,113,011.08	1,285,882.17
(c) Cash & Cash equivalents	16	3,107,868.32	2,851,303.84
(d) Short Term Loans & Advances	17	1,691,242.30	2,386,314.30
(e) Other Current Assets	18	1,824,364.84	271,108.11
TOTAL		39,499,918.83	26,024,181.75

See accompanying significant accounting policies & notes on the financial statements - Notes 1 & 26

It is the Balance Sheet referred to in our report of even date.

Notes referred above form an integral part of the financial Statement.

In terms of our separate report of even date
For GUHA, NANDI & CO.

Chartered Accountants
F.R.No. 302039F

CA. Dipak Kumar Shree
(Partner)

M. No-061728

UDIN :21001728AAAAAA4959

Dated: 30th, December, 2020

Place: Kolkata

For and on behalf of the Board of Directors
S. D. SINGH CONSTRUCTION CO. PVT LTD

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Diwakar Singh
DIRECTOR

Diwakar Singh
(Director)
DIN No-00709649

Prabhakar Singh
(Director)
DIN No-00709655



Prabhakar Singh
DIRECTOR

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700013)
 (Head & Main Works Office: "Udyan House", S.D. Singh Path, P.O. Kalina, Jamshedpur-831 005, Jharkhand)

STATEMENT OF PROFIT AND LOSS FOR THE FINANCIAL YEAR ENDING ON 31ST MARCH, 2020
 (Consolidated for all Business Segments)

(Rs.)

	Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
I	Revenue from Operations	19	13,785,664.95	44,775,919.20
II	Other Income	20	111,293.83	506,579.37
III	Total Revenue (I+II)		13,896,958.78	45,282,498.57
IV	Expenses			
	Cost of Material Consumed	21	9,514,897.17	5,261,894.49
	Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade	22	(12,291,841.73)	19,898,657.72
	Employees Benefit Expenses	23	6,503,804.10	9,624,940.99
	Finance Costs	24	471,189.57	237,321.49
	Depreciation & Amortizations	11	1,556,387.14	2,010,719.85
	Other Expenses	25	8,145,154.45	8,149,602.34
	Total Expenses		13,879,590.70	45,182,136.88
V	Profit before exceptional, extra-ordinary items, prior period adjustments and tax		17,368.08	100,361.69
VI	Exceptional items		-	-
VII	Profit before extra-ordinary items, prior period adjustment and tax	(V-VI)	17,368.08	100,361.69
VIII	Extra-ordinary Items		-	-
IX	Profit before prior period adjustment and tax	(VII-VIII)	17,368.08	100,361.69
X	Prior period adjustments (refer para 15 of Note-26)		57,666.00	-
XI	Profit (Loss) Before Tax	(IX-X)	(40,297.92)	100,361.69
XII	Tax Expense			
	(1) Current Tax		116,205.00	247,812.00
	(2) Deferred Tax (Income)		(98,000.00)	(268,388.00)
	(3) Tax expense for earlier year		62,922.00	-
XIII	Profit (Loss) for the period/year	(XI-XII)	(121,424.92)	120,937.71
	Earning per Equity Share			
	(1) Basic		(8.88)	8.85

See accompanying significant accounting policies & notes on the financial statements - Notes 1 & 26
 It is the Statement of Profit & Loss referred to in our report of even date.
 Notes referred above form an integral part of the Financial Statement.

In terms of our separate report of even date
 For GUHA, NANDI & CO.
 Chartered Accountants
 F.R.No. 302039E



CA. Dipak Kumar Shee
 (Partner)
 U.N. No. 061728
 U/DIN: 2110728AAAAA999

Dated: 30th, December, 2020
 Place: Kolkata



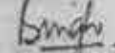
For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

For and on behalf of the Board of Directors
 S.D. SINGH CONSTRUCTION CO. PVT LTD


 DIRECTOR

Dwakar Singh
 (Director)
 DIN No- 00702649

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


 DIRECTOR

Prabhakar Singh
 (Director)
 DIN No- 00703065

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerce House", 9th Floor, Room No-80, 2A Ganesh Chandra Avenue, Kolkata-700013)
(Head & Main Works Office: "Ujlayan House", S.D. Singh Path, P.O. Kadma, Jamshedpur-831 005, Jharkhand)

STATEMENT OF PROFIT & LOSS (CIVIL CONSTRUCTION-CONTRACT JOB) FOR THE YEAR ENDED ON 31ST MARCH, 2020

		(Rs.)		
	Particulars	Note No.	Figures as at the end of CURRENT reporting period	Figures as at the end of PREVIOUS reporting period
I	Revenue from Operations	19A	2,260,789.00	7,530,007.68
II	Other Income	20A	104,510.00	38,114.00
III	Total Revenue (I+II)		2,365,299.00	7,568,121.68
IV	Expenses			
	Cost of Material Consumed	21A	6,695,054.77	1,791,808.64
	Charges in Inventories of Finished Goods, Work In Progress & Stock In Trade	22A	(10,975,294.07)	-
	Employees Benefit Expenses	23A	1,046,787.00	2,520,695.00
	Finance Costs	24A	471,189.57	152,539.99
	Depreciation & Amortizations	11	482,330.07	854,053.19
	Other Expenses	25A	4,268,940.05	1,601,871.53
	Total Expenses		1,989,007.39	6,922,968.35
V	Profit before exceptional and extra-ordinary items and tax		376,291.61	645,153.33
VI	Exceptional items		-	-
VII	Profit before extra-ordinary items and tax		376,291.61	645,153.33
VIII	Extra-ordinary items		-	-
IX	Profit Before Tax	(VII-VIII)	376,291.61	645,153.33
X	Tax Expense			
	(1) Current Tax		considered separately	considered separately
	(2) Deferred Tax		considered separately	considered separately
XI	Profit (Loss) for the period/year	(IX-X)	376,291.61	645,153.33
	Earning per Equity Share			
	(1) Basic		Not Applicable	Not Applicable

See accompanying significant accounting policies & notes on the financial statements - Notes 1 & 26

It is the Statement of Profit & Loss referred to in our report of even date.
Notes referred above form an integral part of the Financial Statement.

In terms of our separate report of even date
For GUHA, NANDI & CO.
Chartered Accountants
F.R.No. 302039E

D. K. Shee

CA. Dipak Kumar Shee
(Partner)
M. No: 061726
UDIN : 21061728AAAAAA4959

Dated: 31st, December, 2020
Place: Kolkata



For and on behalf of the Board of Directors
S.D. SINGH CONSTRUCTION CO. PVT LTD

For S. D. SINGH CONSTRUCTION CO. PVT. LTD. For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

D. Singh
DIRECTOR

Diwakar Singh
(Director)
DIN No. 00703649

Prabhakar Singh
DIRECTOR

Prabhakar Singh
(Director)
DIN No. 00703565

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700013)
 (Head & Main Works Office: "Ujjyan House", S.D. Singh Path, P.O. Kadma, Jamshedpur-831 005, Jharkhand)

STATEMENT OF PROFIT & LOSS (CIVIL CONSTRUCTION-PROMOTER DIVISION) FOR THE YEAR ENDED ON 31ST MARCH, 2020
 ACCOUNT: ADITYAPUR PROJECT

(Rs.)

	Particulars	Note No.	Figures as at the end of CURRENT reporting period.	Figures as at the end of PREVIOUS reporting period.
I	Revenue from Operations	19B	-	25,184,527.37
II	Other Income	20B & 20C	-	468,465.37
III	Total Revenue (I+II)		-	25,656,792.74
IV	Expenses:			
	Cost of Material Consumed	21B	93,644.10	56,764.00
	Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade	22B	-	21,180,147.52
	Employees Benefit Expenses	23B	-	1,650,849.50
	Finance Costs	24B	-	-
	Depreciation & Amortizations	11	-	-
	Other Expenses	25B	538,401.70	2,331,521.96
	Total Expenses		632,045.80	25,219,282.98
V	Profit before exceptional and extra-ordinary items and tax		(632,045.80)	437,509.76
VI	Exceptional items		-	-
VII	Profit before extra-ordinary items and tax		(632,045.80)	437,509.76
VIII	Extra-ordinary items		-	-
IX	Profit Before Tax	(VII-VIII)	(632,045.80)	437,509.76
X	Tax Expense			
	(1) Current Tax		considered separately	considered separately
	(2) Deferred Tax		considered separately	considered separately
XI	Profit (Loss) for the period/year	(IX-X)	(632,045.80)	437,509.76
	Earning per Equity Share			
	(1) Basic		Not Applicable	Not Applicable

See accompanying significant accounting policies & notes on the financial statements - Notes 1 & 26

It is the Statement of Profit & Loss referred to in our report of even date.
 Notes referred above form an integral part of the Financial Statement.

In terms of our separate report of even date
 For GUHA, NANDI & CO.

Chartered Accountants
 F.R.No. 302039E

Dilip



CA. Dipak Kumar Sber
 (Partner)
 M. No: 061728
 UDIN: 21061728AAAAA4959

Dated: 30th, December, 2020
 Place: Kolkata

For and on behalf of the Board of Directors
 For S.D. SINGH CONSTRUCTION CO. PVT LTD

S. D. SINGH CONSTRUCTION CO. PVT. LTD.

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
 DIRECTOR

Singh
 DIRECTOR

Diwakar Singh
 (Director)
 DIN No- 00703649

Prabhakar Singh
 (Director)
 DIN No- 00703565

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A, Ganesh Chandra Avenue, Kolkata-700013)
 (Head & Main Works Office: "Ullyan House", S.D. Singh Path, P.O. Kadma, Jambhedpur-831 005, Jharkhand)

STATEMENT OF PROFIT & LOSS (CIVIL CONSTR.-PROMOTER DIVISION) FOR THE YEAR ENDED ON 31ST MARCH, 2020

(Rs.')

Particulars	Note No.	Figures as at the end of CURRENT reporting period	Figures as at the end of PREVIOUS reporting period
I Revenue from Operations		-	-
II Other Income		-	-
III Total Revenue (I+II)		-	-
IV Expenses			
Cost of Material Consumed	21C	-	-
Changes in Inventories of Finished Goods, Work in Progress &	22C	(1,311,547.66)	(1,291,489.80)
Employee Benefit Expenses	23C	753,852.00	-
Finance Costs	24C	-	-
Depreciation & Amortizations	11	-	-
Other Expenses	25C	557,695.66	1,291,489.80
Total Expenses		-	-
V Profit before exceptional and extra-ordinary items and tax		-	-
VI Exceptional items		-	-
VII Profit before extra-ordinary items and tax		-	-
VIII Extra-ordinary items		-	-
IX Profit Before Tax	(VII-VIII)	-	-
X Tax Expense			
(1) Current Tax		considered separately	considered separately
(2) Deferred Tax		considered separately	considered separately
XI Profit (Loss) for the period/year	(IX-X)	-	-
Earning per Equity Share			
(1) Basic		Not Applicable	Not Applicable

See accompanying significant accounting policies & notes on the financial statements - Notes 1 & 26.
 It is the Statement of Profit & Loss referred to in our report of even date.
 Notes referred above form an integral part of the Financial Statement.

In terms of our separate report of even date
 For GUHA, NANDI & CO.

Chartered Accountants
 F.R.No. 302039E

Dipak

CA. Dipak Kumar Shee
 (Partner)
 M. No: 061728
 UDIN :21061728AAAAAA4959



For and on behalf of the Board of Directors
 For S.D. SINGH CONSTRUCTION CO. PVT LTD

S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Divakar Singh
 DIRECTOR

Divakar Singh
 (Director)
 DIN No- 00703649

S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Prabakar Singh
 DIRECTOR

Prabakar Singh
 (Director)
 DIN No- 00703565

Dated: 30th, December, 2020
 Place: Kolkata

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700013)
 (Head & Main Works Office: "Lilyan House", S.D. Singh Path, P.O. Kadma, Jamshedpur-831 005, Jharkhand

STATEMENT OF PROFIT & LOSS (HOTEL & RESTAURANT DIVISION) FOR THE YEAR ENDED ON 31ST MARCH, 2020

(Rs.)

	Particulars	Note No.	Figures as at the end of CURRENT reporting period	Figures as at the end of PREVIOUS reporting period
I	Revenue from Operations	19C	11,574,875.95	12,057,584.15
II	Other Income (Profit on Sale of Investment)		6,781.83	-
III	Total Revenue (I+II)		11,581,657.78	12,057,584.15
IV	Expenses			
	Cost of Material Consumed	21D	2,726,198.30	3,412,321.85
	Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade	22D	(5,000.00)	10,000.00
	Employees Benefit Expenses	23D	4,703,165.10	5,453,396.48
	Finance Costs	24D	-	84,781.50
	Depreciation & Amortizations	11	1,054,057.07	1,151,666.66
	Other Expenses	25D	2,780,117.04	2,924,719.05
	Total Expenses		11,258,537.51	13,039,885.55
V	Profit before exceptional and extra-ordinary items and tax		273,122.27	(982,301.40)
VI	Exceptional items		-	-
VII	Profit before extra-ordinary items and tax		273,122.27	(982,301.40)
VIII	Extra-ordinary Items		-	-
IX	Profit Before Tax	(VII-VIII)	273,122.27	(982,301.40)
X	Tax Expense			
	(1) Current Tax		considered separately	considered separately
	(2) Deferred Tax		considered separately	considered separately
XI	Profit (Loss) for the period/year	(IX-X)	273,122.27	(982,301.40)
	Earning per Equity Share			
	(1) Basic		Not Applicable	Not Applicable

See accompanying significant accounting policies & notes on the financial statements - Notes 1 & 26

It is the Statement of Profit & Loss referred to in our report of even date.

Notes referred above form an integral part of the Financial Statement.

In terms of our separate report of even date
 For GUHA, NANDI & CO.

Chartered Accountants
 F.R.No. 302039E

D. K. Guha



CA. Dipak Kumar Shree

(Partner)

M. No: 061728

UDIN: 21061728AAAAAA4959

Dated: 30th, December, 2020

Place: Kolkata

For and on behalf of the Board of Directors
 S.D. SINGH CONSTRUCTION CO. PVT LTD

For S. D. SINGH CONSTRUCTION CO. PVT LTD

Divakar Singh
 DIRECTOR

Divakar Singh

(Director)

DIN No- 00703649

For S. D. SINGH CONSTRUCTION CO. PVT LTD.

Prabhakar Singh
 DIRECTOR

Prabhakar Singh

(Director)

DIN No- 000015002

S.D. SINGH CONSTRUCTION CO PVT LTD

(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue,
Kolkata-700013)

Head & Main Office: "Ullyan House", S.D. Singh Path, Ullyan, P.O. Kadma, Jamshedpur - 831 005

Notes forming part of Financial Statements as at 31st March 2020

Note: 1

1. Significant Accounting Policies:

- 1.1. Basis of preparation of Financial Statements:**
The financial statements have been prepared and presented under the historical cost convention and accrual basis of accounting, unless otherwise stated and in accordance with the Generally Accepted Accounting Principles in India (GAAP) and the Accounting Standards (AS) specified under the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- 1.2. Accounting Standards:**
The financial statements have been prepared in compliance with the mandatory and applicable Accounting Standards of ICAI, keeping in view the nature of the company, its business and its present stage and status.
- 1.3. Use of Estimates:**
The preparation of financial statements require management to make estimates & assumptions that affect the reported amount of assets & liabilities & disclosures relating to contingent liabilities & assets as at the Balance Sheet date & the reported amounts of income & expenses during the year.
Contingencies are recorded when it is probable that a liability will be incurred & the amounts can be reasonably estimated. Differences between the actual results & the estimates are recognized in the year in which the results are known/materialize.
- 1.4. Revenue Recognition: (AS-9)**
1.4.1. Income & Expenditure are, in general, recognized on accrual & prudent norms as is applicable for the particular nature of business of the Company and as stated in clause 1.4.1 below.
1.4.2. As the civil construction works/jobs/contracts are handed over on completion, income from such works arises only on receipts against bills submitted.
1.4.3. In Promoter Division, income from sale of flats are accounted for and adjusted only after (a) completion of all registration formalities and (b) after actual delivery of possession of flat.
1.4.4. In line with the practice usually followed in similar business/industry, Income from Hotel Business is accounted for only on "Checkout" by boarders/customers. Charges payable by those boarders who continue their stay beyond 31st March are also accounted for on their actual checkout date basis.
1.4.5. Dividend income is recognized when the company's right to receive the payment is established beyond doubt.
- 1.5. Property, Plant & Equipment: (AS-10)**
Property, plant & equipment are stated at their cost of acquisition inclusive of freight, duties & taxes wherever applicable and are also inclusive of incidental expenses related to acquisition. They's also include financing cost relating to borrowed funds attributable to construction or acquisition of those assets to which they relate.
- 1.6. Depreciation: (AS-6)**
Depreciation on property, plant & equipment is provided for in the Accounts on the "Written Down Value" at applicable rates based on the useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.
- 1.7. Impairment of Assets: (AS-28)**
Impairment of cash generating units/assets is ascertained and considered, where the carrying cost exceeds the recoverable amount.
- 1.8. Intangible Assets: (AS-26)**
1.8.1. Intangible Assets are recognized when it is probable that the future economic benefit that are attributable to the assets will flow to the Company and the cost of the assets can be measured reliably. The amortizable amount of an intangible asset is allocated over its estimated useful life.
1.8.2. Costs incurred on technical know-how/license fees, patent or trade marks are capitalized.
1.8.3. Expenditure on Research, Development & Market Survey, other than on capital account is charged to revenue.

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh

DIRECTOR



S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh

DIRECTOR

Notes forming part of Financial Statements as at 31st March 2020

Note 3

1. Significant Accounting Policies (Contd.)


- 1.9 **Foreign Currency Transactions/Translation: (AS-11)**
- 1.9.1 Foreign exchange transactions are to be recorded at the exchange rates prevailing on the date of the transaction.
- 1.9.2 Monetary items denominated in foreign currencies (such as cash, receivables, payables etc.) if outstanding at the year end, are to be translated at exchange rates applicable as at the year end.
- 1.9.3 Non-monetary items denominated in foreign currency (such as investments, fixed assets etc) are to be valued at the exchange rate prevailing on the date of the transactions.
- 1.9.4 Any gains or losses arising due to exchange differences at the time of translation or settlement are to be accounted for in the Profit & Loss account either under the head foreign exchange fluctuation or interest cost, as the case may be, except those relating to acquisition of assets.
- 1.9.5 Foreign currency liabilities incurred for the acquisition of imported fixed assets are to be translated at exchange rates prevailing on the last working day of the accounting year or forward cover rates, as may be applicable. The net variation arising out of the said translation is to be adjusted to the cost of fixed assets.
- 1.10 **Inventories: (AS-2)**
In line with the practice usually followed in similar business/industry, Job-Construction materials & stores purchased are issued to jobs and charged to consumption. These are included in work-in-progress. The Company's inventory (Construction Division) i.e. work-in-progress is valued at cost which includes construction materials and stores and direct labour, wages, transport charges, machine hire charges, payment to contractors and other administrative expenses directly attributable to the construction project etc. The Company's inventory (Promoter Division) i.e. work-in-progress is valued at actual direct input costs and other administrative expenses directly attributable to the project etc. The Company's inventory (Hotel Division) consists of uncooked, food, vegetables, provisions and beverages.
- 1.11 **Investments: (AS-13)**
Investments are classified into current and long-term investments. Current Investments if any are stated at lower of cost and fair value. Long Term investments are stated at cost. A provision for diminution is made to recognize a decline other than temporary in the value of long-term investments.
- 1.12 **Employees Benefits: (AS-15)**
The company commits to adhere to the practical laws of the land in respect of benefits to its employees as & when they are appointed & become entitled or eligible. Retirement benefits, gratuity, leave encashment dues and bonus, if payable are accounted for as per consistent policy followed by the Company.
- 1.13 **Accounting For Taxes on Income: (AS-22)**
Income Tax expenses comprise current tax and deferred tax charge. Deferred Tax is recognized on timing difference, on account of difference between net book value of depreciable assets as per Companies Act 2013 vis-a-vis Written down Value as per Income Tax Act that originate in one period and are capable of reversal in or more subsequent periods. Deferred Tax assets are recognized only if there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets will be realized. Such assets are reviewed as at each Balance Sheet date to reassess reliability thereof.
- 1.14 **Contingent Liabilities: (AS-29)**
- 1.14.1 Show cause notices, if any, issued by various Authorities are not considered as obligation.
- 1.14.2 When demand notices are raised against such show-cause notices and are disputed by the Company, these are classified as disputed obligations.
- 1.14.3 The treatment in respect of disputed obligations of material amounts are as under:
- A provision is recognized in respect of present obligations where the outflow of resources is probable;
- All other cases are disclosed as contingent liabilities unless the possibility of outflow of resources is remote.

S.D. SINGH CONSTRUCTION CO PVT LTD.


DIRECTOR.



S.D. SINGH CONSTRUCTION CO. PVT. LTD.


DIRECTOR.

S.D. SINGH CONSTRUCTION CO PVT LTD
(Regd. Office Address: "Commerce House", 9th Floor, Room No-81), 2A Ganesh Chandra Avenue,
Kolkata-700013)
Head & Main Office: "Ullyan House", S.D. Singh Path, Ullyan, P.O. Kadma, Janshedpur - 831 005

Notes forming part of Financial Statements as at 31st March 2020

Note 1

1. Significant Accounting Policies (Contd...)

- 1.15 **Segment Reporting: (AS-17)**
The company has formulated a policy regarding Segment identification and reporting thereof in terms of Accounting Standard-17 of the ICAI though such standard is not applicable to the Company at present.
- 1.16 **Related Party Disclosures: (AS-18)**
Transactions between related parties are disclosed as per Accounting Standard-18, "Related Party Disclosures". Accordingly, disclosures regarding the name of the transacting related party, description of the relationship between the parties, nature of transactions & the amount outstanding as at the end of the accounting year, are made.
- 1.17 **Earnings Per Share: (AS-20)**
Earnings per equity share (basic/diluted) is arrived at by dividing the Net Profit or Loss for the period attributable to the equity shareholders by the average number of equity shares outstanding during the year.
- 1.18 **Cash Flow Statement**
Cash flows are reported using the indirect method, whereby profit/loss before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing flows. The cash flows from operating, investing and financing activities of the Company are segregated.
- 1.19 All the Accounting Policies disclosed above may not be applicable to the company at present but, have been formulated for the occasion as & when they arise during the normal course of business.

For S.D. Singh Construction Co. Pvt. Ltd.



S.D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh

DIRECTOR

Director

S.D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh

DIRECTOR

Director

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700013)
 (Head & Main Works Office: "Ujlayan House", S.D. Singh Path, P.O. Kadma, Jamshedpur-831 005, Jharkhand)

ements for the year ended on 31st March 2020

Note No.	Current Year		Previous Year	
	As at		As at	
	31st March 2020		31st March 2019	
SHARE CAPITAL				
2	Authorised Share Capital			
	20,000 Equity Shares of ₹ 100/- each		2,000,000.00	
	(Previous Year: 20,000 Equity Shares of ₹ 100/- each)		2,000,000.00	
	Issued Subscribed & Paid up			
	13,670 Equity Shares of ₹ 100/- each fully paid up		1,367,000.00	
	(Previous Year: 13,670 Equity shares of ₹ 100/- each fully paid up)		1,367,000.00	
	(Out of the above, 13,270 equity shares of ₹ 100 each have been issued pursuant to a contract without payment being received in cash.)			
	Total	1,367,000.00	1,367,000.00	

21 The reconciliation of the number of shares outstanding is set out below:

	Value of Shares (Rs.)	Value of Shares (Rs.)
Equity Shares out of the issued, subscribed and paid up share capital were allotted at par to the original subscribers on formation.	100,000.00	100,000.00
Equity Shares out of the issued, subscribed and paid up share capital were allotted at par to others by private placement.	1,267,000.00	1,267,000.00
Equity Shares as at the end of the year	1,367,000.00	1,367,000.00

22 The Details of Shareholders holding more than 5% shares :

	No of Equity Shares as at 31.3.2020	No of Equity Shares as at 31.3.2019
Mr. Diwakar Singh	1650 (12.07%)	1650 (12.07%)
Mr. Prabhakar Singh	1650 (12.07%)	1650 (12.07%)
Mrs. Neeru Singh	5185 (37.93%)	5185 (37.93%)
Mrs. Pallavi Singh	5185 (37.93%)	5185 (37.93%)

23 Terms/Rights attached to Equity shares:

The Company has one class of equity share having a par value of ₹ 100/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of the equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution shall be according to the members right and interest in the Company.

S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR.

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR.



S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700013)
 (Head & Main Works Office: "Ullyan House", S.D. Singh Path, P.O. Kaulma, Jamalshedpur-831 005, Jharkhand)

ements for the year ended on 31st March 2020

Note No.		Current Year	Previous Year
		As at	As at
		31st March 2020	31st March 2019
3	RESERVES AND SURPLUS		
3.1	<u>General Reserve</u>		
	As per last Balance Sheet	2,750,000.00	2,750,000.00
	Add: Transfer from Statement of Profit & Loss		
	(Total-A)	2,750,000.00	2,750,000.00
3.2	<u>Profit & Loss Account</u>		
	As per last Balance Sheet	11,640,583.23	11,519,645.52
	Add: Profit/(Loss) for the year	(121,424.92)	120,937.71
		11,519,158.31	11,640,583.23
	<u>Less: Appropriations:</u>		
	Transferred to General Reserve	-	-
	Proposed Dividend on Equity Shares	-	-
	Corporate Tax on Dividend	-	-
	(Total-B)	11,519,158.31	11,640,583.23
	Total(A)+(B)	14,269,158.31	14,390,583.23
	NON CURRENT LIABILITIES		
4	<u>Long Term Borrowings</u>		
4.1	<u>Secured Loans (Term Loans)</u>		
	State Bank of India, Kadma Br. - (Vehicle Loan)	39,267.21	406,058.21
	HDFC Bank - (Vehicle Loan)	606,551.62	820,986.55
	(Total-A)	645,818.83	1,227,044.76
4.1.1	<u>Details of Securities (for 4.1)</u>		
	For State Bank of India-Secured against hypothecation of Vehicle		
4.1.2	<u>Maturity Profiles (for 4.1)</u>		
	-for State Bank of India : repayable in 72 monthly installments		
	Rate of Interest-8.5% p.a.		
4.1.3	<u>Details of Securities (for 4.1)</u>		
	For HDFC Bank of India-Secured against hypothecation of Vehicle		
4.1.4	<u>Maturity Profiles (for 4.1)</u>		
	- for HDFC Bank : repayable in 60 monthly installments		
	Rate of Interest-9% p.a.		
	Total(A)+(B)	645,818.83	1,227,044.76
	NON CURRENT LIABILITIES		
5	<u>Deferred Tax Liabilities (Net)</u>		
	Balance as per previous Account	DOES NOT ARISE	DOES NOT ARISE
	Deductions during the year	-	-
	Total	-	-

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRT



S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerce House", 5th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700015)
 (Head & Main Works Office: "Ullivan House", S.D. Singh Park, P.O. Kadma, Jamshedpur-831 005, Jharkhand)

statements for the year ended on 31st March 2020

Note No.		Current Year	Previous Year
		As at 31st March 2020	As at 31st March 2019
NON CURRENT LIABILITIES			
6	Other Long Term Liabilities		
	Advance money received against flat bookings (to the extent remaining to be adjusted against actual sales) - Adityapur, Jamshedpur Project	96,163.67	96,163.67
		<u>96,163.67</u>	<u>96,163.67</u>
CURRENT LIABILITIES			
7	Short Term Borrowings		
7.1	Secured Loans (Cash Credit) (Repayable on Demand)		
	- Central Bank, Jamshedpur		1,366,612.37
	- Dena Bank, Jamshedpur	8,987,770.49	
	(Total-A)	<u>8,987,770.49</u>	<u>1,366,612.37</u>
7.1.1	Details of Securities for Cash Credit with Central Bank of India Secured by hypothecation of construction work-in-progress, Book Debt and personal guarantees of Directors.		
7.1.2	Details of Securities for Cash Credit with Dena Bank Secured by exclusive personal properties of Directors.		
7.2	Secured Loans (Vehicle Term Loans) Current maturities of long term debts (repayable within next 12 months)		
	State Bank of India, Kadma Br. - (Vehicle Loan)	334,366.54	334,366.54
	HDFC Bank - (Vehicle Loan)	214,434.44	214,434.44
	(Total-B)	<u>548,800.98</u>	<u>548,800.98</u>
	(for security details and maturity profile see Note - 4.1.1, 4.1.2, 4.1.3 and 4.1.4)		
	Unsecured Loans		
	From Bank		18,009.28
	Axis Bank- Book Overdraft in Current Account- Hotel Division		
	(Total-C)		<u>18,009.28</u>
	Total(A)+(B)+C	<u>10,536,571.47</u>	<u>1,931,422.13</u>
CURRENT LIABILITIES			
8	Trade Payables		
	Sundry Creditors		
	- Due to Micro Small & Medium Enterprises		
	- Due to other than those in (i) above as determined & identified by the Directors.	4,257,128.46	1,961,718.19
		<u>4,257,128.46</u>	<u>1,961,718.19</u>



S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

Singh
DIRECTOR

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

Singh
DIRECTOR

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED


(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700013)

Head & Main Works Office: "Lillian House", S.D. Singh Path, P.O. Kodma, Jamshedpur-831 005, Jharkhand

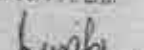
Amounts for the year ended on 31st March 2020

Note No.	Current Year	Previous Year	
	As at 31st March 2020	As at 31st March 2019	
CURRENT LIABILITIES			
9	Other Current Liabilities		
	<u>Duties & Taxes Payable:</u>		
	CGST- Payable: Hotel Division	7,195.00	20,105.82
	SGST- Payable: Hotel Division	43,470.00	51,787.55
	CGST-Reverse Charge- Payable:Hotel Division	2,626.43	-
	SGST- Reverse Charge Payable:Hotel Division	2,626.43	-
	CGST-Reverse Charge Payable: Promoter Division	2,268.54	2,885.00
	CGST-Reverse Charge Payable: Promoter Division	2,268.54	2,885.00
	Sales Tax payable on Sale of Flats	891,832.00	891,832.00
	CGST Input 2018-19 -Hotel Division	-	1,296.97
	SGST Input 2018-19 -Hotel Division	-	1,296.97
	SGST Payable on Motor Car Sale-Promoter Division	-	15,139.08
	CGST Payable on Motor Car Sale-Promoter Division	-	15,139.08
	<u>ESIC Payable</u>		
	Employees State Insurance (Hotel Division)	2,076.00	3,220.00
	Employees State Insurance (Promoter Division)	645.00	1,701.00
	<u>TDS Payable (Construction & Promoter Division)</u>		
	TDS Payable (Hotel Division)	28,507.00	-
	TDS Payable (Hotel Division)	3,462.00	978.00
	TDS Payable (Directors' Remuneration)	420,000.00	15,010.00
	EPF Payable -Hotel Division	14,523.00	12,363.50
	EPF Payable Promoter Division	2,601.00	14,097.50
	EPF Payable Contract Division	7,355.00	-
	<u>Retention Money Payable (Contractors):</u>		
	Retention payable to Maa Deori	600.00	600.00
	Retention payable to Ashok Mishra	-	10,322.00
	Retention payable to Binay Kumar Jha	40,955.00	40,955.00
	Retention payable to Gulab Mudi	65,341.00	65,341.00
	Retention payable to Jamil Akhter	-	7,837.00
	Retention payable to Maa Deori Const-Nandu mukhi	3,823.00	3,823.00
	<u>Other Payables:</u>		
	Advance- from SDS Memorial Education Foundation against construction contract-Related Party	857,661.54	-
	Liabilities for Expenses	2,140.00	2,140.00
	Wages Payable: Hotel Division	51,772.00	42,643.00
	Wages Payable: Promoter Division	9,261.00	59,756.00
	Maintenance- Charges payable to SDS society	910,400.00	910,400.00
	Director Remuneration Payable to Sri Diwaker Singh	1,923,356.00	-
	Director Remuneration Payable to Sri Prabhakar Singh	106,550.31	-
	Director Remuneration Payable to Sant Neeru Singh	600,000.00	-
	Director Remuneration Payable to Smt Pallavi Singh	511,927.00	-
	<u>Auditors' Remuneration (Accumulated)</u>		
	- Statutory Audit fees	58,110.00	58,110.00
	- Tax Audit Fees	79,744.00	79,744.00
	Total	6,653,337.09	2,331,348.47

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


 DIRECTOR


For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


 DIRECTOR

S. D. SINGH CONSTRUCTION CO. (PVT.) LTD.
 Annex Forming Part of Balance Sheet for the year ended 31.03.2020

Particulars	GROSS BLOCK				DEPRECIATION		NET BLOCK	
	Carried Over As at 31.03.19	Addition during the year	Transfer during the year	Total Cost As at 31.03.20	As at 31.03.19	During the year	As at 31.03.20	
A. Construction Systems								
VEHICLES	4,06,113	-	-	4,06,113	1,80,154	255,959	1,25,954	
Van	1,64,181.00	-	-	1,64,181.00	95,675.35	78,505.65	85,675.35	
Delivery Car	13,96,275	-	-	13,96,275	11,97,607	1,98,668	11,97,607	
Tractor	33,652	-	-	33,652	31,473	2,179	31,473	
PLANT & MACHINERY	2,91,38,000	20,31,12,000	-	4,94,49,000	22,14,22,666	4,66,137	20,98,069	
Tractor	40,000.00	-	-	40,000.00	38,141.43	1,858.57	38,141.43	
Tractor Machine	5,000.00	-	-	5,000.00	5,000.00	-	5,000.00	
Air Conditioner	95,700.00	-	-	95,700.00	44,091.78	51,608.22	44,091.78	
Inventory	16,104.75	-	-	16,104.75	17,364.25	1,259.50	14,845.25	
Welder Equip	16,250.00	20,31,12,000	-	20,47,370.00	4,957.85	15,515.15	15,515.15	
Welding Machine	83,000.00	-	-	83,000.00	7,301.36	75,698.64	7,301.36	
Generator	475.00	5,56,536.00	-	5,57,011.00	8.06	1,002.94	5,56,928.00	
Boiler	175.00	-	-	175.00	174.26	74.74	74.74	
Boiler Accessories	845,000.00	-	-	845,000.00	343,002.39	501,997.61	343,002.39	
Compressors	13,550.00	-	-	13,550.00	12,960.73	589.27	12,960.73	
Compaqt Printer	9,000.00	-	-	9,000.00	5,300.27	3,699.73	5,300.27	
Monitor	3,817.96	-	-	3,817.96	3,626.68	191.28	3,626.68	
Typewriter	8,227.95	-	-	8,227.95	7,770.02	457.93	7,770.02	
Electrical & Furniture								
Television	1,19,204.42	25,000.00	-	1,44,204.42	72,847.46	71,356.96	72,847.46	
CC Camera	1,00,000.00	-	-	1,00,000.00	1,00,000.00	-	1,00,000.00	
TV	14,700.00	-	-	14,700.00	13,507.25	1,192.75	13,507.25	
Box Machine	18,200.00	-	-	18,200.00	16,507.25	1,692.75	16,507.25	
Lockdown Camera	1,200.00	-	-	1,200.00	1,000.00	200.00	1,000.00	
MIFI Dongle	1,200.00	-	-	1,200.00	1,166.23	33.77	1,166.23	
Biometric (Videocon)	25,000.00	-	-	25,000.00	25,000.00	-	25,000.00	
TOTAL (A)	4,33,97,629.00	21,175.00	-	4,34,15,804.00	2,25,27,963.00	40,830.00	2,09,04,800.00	
Previous Year Figures (A)	2,48,12,600.00	1,08,533.00	-	2,49,21,133.00	1,00,543.00	88,000.00	1,28,1,607.00	

NOTE: No Depreciation have been provided on assets that have reached their "Residual value"

For S. D. SINGH CONSTRUCTION CO. (PVT.) LTD.
Singh
 DIRECTOR

For S. D. SINGH CONSTRUCTION CO. (PVT.) LTD.
Singh
 DIRECTOR



S. D. SINGH CONSTRUCTION CO. PVT. LTD.
 (Public Company) Cash of Depreciation as at 31st March 2000

Particulars	GROSS BLOCK				DEPRECIATION		NET BLOCK	
	Original Cost as at 01.04.00	Add-on during the year	Transfer during the year	Total Cost as at 31.03.00	AS at 01.04.00	During the year	Total as at 31.03.00	Carrying Value
- Premises								
PLANT & MACHINERY	6,000.00	-	-	6,000.00	6,000.00	-	6,000.00	
ITS Equip't	2,000.00	-	-	2,000.00	2,000.00	-	2,000.00	
Motor Car	8,000.00	-	-	8,000.00	8,000.00	-	8,000.00	
Total (A)	16,000.00	-	-	16,000.00	16,000.00	-	16,000.00	
Previous years Figures (B)	3,413,228.00	-	1,674,026.00	5,087,254.00	1,502,763.17	7,235,496.17	3,584,757.83	501,509.86
Grand Total (A + B + C)	16,027,028.00	7,561,716.00	-	23,588,744.00	10,115,603.17	1,538,267.14	22,050,473.83	3,082,271.86

NOTE: No Depreciation have been provided on assets that have reached their "Residual value".

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
 DIRECTOR

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
 DIRECTOR



S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700013)
(Head & Main Works Office: "Uliyan House", S.D. Singh Path, P.O. Kadma, Jamshedpur-831 005, Jharkhand)

Statements for the year ended on 31st March 2020

Note No.	Current Year	Previous Year
	As at 31st March 2020	As at 31st March 2019
CURRENT LIABILITIES		
10	Short Term Provisions	
		27,340.00
		For Corporate Tax (On Proposed Dividend)
	1,093,000.00	1,093,000.00
		For Income Tax - Assessment Year: 2011-12
	198,659.00	198,659.00
		For Income Tax - Assessment Year: 2014-15
		483,215.00
		For Income Tax - Assessment Year: 2018-19
		247,812.00
		For Income Tax - Assessment Year: 2019-20
	116,205.00	
		For Income Tax - Assessment Year: 2020-21
	Total	2,050,026.00
	1,407,864.00	
NON CURRENT ASSETS		
11	Property, Plant & Equipment	
	3,702,271.94	4,502,288.22
	Total	4,502,288.22
	3,702,271.94	
11.2	Non-Current Investments	
	Non-trade investment, (At cost)	
		80,000.00
		a) ICICI Prudential Mutual Fund (SIP) (MV 55,434/-)
	60,000.00	50,000.00
		b) DSP Black Rock Mutual Fund (SIP) (MV 57,049/-)
	60,000.00	50,000.00
		c) DSP Black Rock Mutual Fund (Income OPP) (MV 1,50,251/-)
		150,000.00
		d) INVESCO Mutual Fund (SIP) (MV 28,161/-)
	30,000.00	40,000.00
	Total	290,000.00
	150,000.00	
11.3	Deferred Tax Assets (Net)	
	268,388.02	
		Balance as per last account
	98,000.00	268,388.02
		Addition during the year
	Total	268,388.02
	366,388.02	
NON CURRENT ASSETS		
12	Long Term Loans & Advances	
	(Unsecured, Considered Good)	
	5,229,945.32	5,186,945.32
		S.D. Singh Polytube Co. Pvt Ltd (Loan)-Interest Free
		- (Associate Company under same management)
		632,016.49
		Loan to Sri Prabhakar Singh (Director)
	100,000.00	100,000.00
		Loan to Sri Amit Singh (Relative of Director)
	400,000.00	400,000.00
		Loan to Sri Sanjay Kumar Singh (Relative of Director)
	200,000.00	200,000.00
		Advance to Rupesh Kr. Singh
	80,000.00	
		Loan to SDMEF Trust
	5,220,000.00	3,720,000.00
		Advance for Purchase of Land at Adityapur-Abdul Bari
	Security Deposits:	
		50,000.00
		- with TISCO Ltd.
		40,000.00
		- with TELCO Ltd.
		8,055.00
		- with NBCC Ltd.
		420,000.00
		- with Jusec (Electricity)
		56,500.00
		- with United Club
		202,567.00
		- For Galudih Project
		45,000.00
		- with Jamshedpur Telephones (Hotel Division)
	Total	10,858,546.61
	12,252,067.32	



For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

DIRECTOR

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Legal Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700013)
 (Head & Main Works Office: "Uliyan House", S.D. Singh Path, P.O. Kadma, Jamshedpur-831 005, Jharkhand)

Financial statements for the year ended on 31st March 2020

Note No.	Current Year		Previous Year	
	As at		As at	
	31st March 2020		31st March 2019	
NON CURRENT ASSETS				
13	Other Non Current Assets			
	Accrued Interest on Long Term Fixed Deposits			
		18,674.00		328,161.00
	Total	18,674.00		328,161.00
CURRENT ASSETS				
14	Inventories			
	<i>(a) Restaurant Division:</i>			
	(i) Foods, Provisions & Bar Stock (At Cost)			
		173,847.00		170,847.00
	<i>(b) Promoters' Division:</i>			
	(i) Construction-In-Progress (Flats) - Adityapur Project			
	(ii) Construction-In-Progress (Flats) - Abdulbari Project			
		4,122,889.94		2,811,342.58
	<i>(c) Construction Contractors' Division:</i>			
	Construction Work-In-Progress (Estimated & Certified by Directors)			
	Work-In-Progress(SDSM Project)			
		2,075,294.07		
	Work-In-Progress(Galudih Project)			
		8,900,000.00		
	Total	15,274,031.01		2,982,189.58
CURRENT ASSETS				
15	Trade Receivables			
	<i>Outstanding for a period exceeding six months</i>			
	Sundry Debtors			
	Retention Money (from Bills) receivable from:			
	- TISCO Ltd.			
		172,035.64		172,035.64
	- TELCO Ltd.			
		163,302.00		163,302.00
	- NBCC Ltd.			
		245,195.00		245,195.00
	<i>Others</i>			
	Sundry Debtors			
		532,478.44		705,349.53
	Total	1,113,011.08		1,285,882.17
CURRENT ASSETS				
16	Cash & Cash Equivalents			
	Cash balances on hand:			
	- Hotel Division			
		385,254.25		135,784.25
	- Civil Construction & Promoter Division			
		1,597,533.36		1,430,706.36
	Bank balances with scheduled Banks			
		279,080.71		384,810.23
	Fixed Deposit with Scheduled Banks			
		946,000.00		900,000.00
	- (Maturity period beyond 12 months)			
	Total	3,107,868.32		2,851,303.84

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR



For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700013)
 (Head & Main Works Office: "Uliyan House", S.D. Singh Path, P.O. Kadma, Jamshedpur-831 005, Jharkhand)

ements for the year ended on 31st March 2020

Note No.	Current Year		Previous Year	
	As at		As at	
	31st March 2020		31st March 2019	
CURRENT ASSETS				
17	Short Term Loans and Advances			
	Advance Tax (Assessment Year: 2018 -19)	-	100,000.00	
	<u>Tax Collected at Source</u>			
	Tax Collected at Source on Purchase of Motor Car-Construction	-	16,919.00	
	Tax Collected at Source-Hotel Division	-	178.00	
	<u>Tax Deducted at Source</u>			
	- Assessment Year: 2011 -12	930,709.00	930,709.00	
	- Assessment Year: 2014 -15	395,276.30	395,776.30	
	- Assessment Year: 2018 -19	-	444,306.00	
	- Assessment Year: 2019 -20	-	218,116.00	
	- Assessment Year: 2020-21	84,447.00	-	
	<u>Income Tax (Self Assessment)</u>			
	- Assessment Year: 2011 -12	280,310.00	280,310.00	
	Total	1,691,242.30	2,386,314.30	

CURRENT ASSETS				
18	Other Current Assets			
	Interest Accrued on Security Deposit with Tisco (Rupee)	263,210.30	247,422.30	
	IGST Payable - Hotel Division	-	342.81	
	CGST RCM Input -Hotel Division	3,529.00	1,890.00	
	SGST RCM Input -Hotel Division	3,529.00	1,890.00	
	CGST Input -Promoter Division	46,655.77	2,574.50	
	CGST Input -Contract Division	697,648.46	-	
	CGST RCM Input -Promoter Division	2,268.54	2,885.00	
	SGST Input -Promoter Division	44,824.77	2,574.50	
	IGST Input -Promoter Division	-	1,827.00	
	SGST RCM Input Promoter Division	2,268.54	2,885.00	
	SGST Input -Contract Division	686,848.46	-	
	TDS Recoverable -Contractor & promoter Division	-	6,817.00	
	CGST Cash Ledger Balance-Hotel Division	4,183.00	-	
	SGST Cash Ledger Balance-Hotel Division	4,183.00	-	
	CGST Cash Ledger Balance-Contract Division	22,608.00	-	
	SGST Cash Ledger Balance-Contract Division	22,608.00	-	
	Total	1,824,364.84	271,108.11	

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR



For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700013)
(Head & Main Works Office: "Ujyan House", S.D. Singh Path, P.O. Kadma, Jamshedpur-831 005, Jharkhand)

Notes on Financial Statements for the year ended on 31st March 2020

		Current Year ended on 31st March 2020	Previous Year ended on 31st March 2019
Revenue from Operations	19		
Segments			
(a) Civil Construction-Contract Division	19A	2,260,789.00	7,530,007.68
(b) Civil Construction-Promoter Div.(Adp. Project)	19B		25,188,327.37
(c) Hotel & Restaurant Division	19C	11,524,873.95	12,057,584.15
Total		13,785,664.95	44,775,919.20
Other Income	20		
Segments			
(a) Civil Construction-Contract Division	20A	104,510.00	38,114.00
(b) Civil Construction-Promoter Division	20B		300,253.34
(c) Miscellaneous	20C		168,212.03
Total		104,510.00	506,579.37
Cost of Materials Consumed	21		
Segments			
(a) Civil Construction-Contract Division	21A	6,695,054.77	1,791,808.64
(b) Civil Construction-Promoter Division			
(i) Adityapur Project	21B	93,644.10	56,764.00
(ii) Abdul Bari Project	21C		
(c) Hotel & Restaurant Division	21D	2,726,198.30	3,412,321.85
Total		9,514,897.17	5,260,894.49
Changes in Inventories of Finished Goods, Work In Progress, & Stock In Trade	22		
Segments			
(a) Civil Construction-Contract Division	22A	(10,975,294.07)	
(b) Civil Construction-Promoter Division			
(i) Adityapur Project	22B		21,180,147.52
(ii) Abdul Bari Project	22C	(1,311,547.66)	(1,291,489.80)
(c) Hotel & Restaurant Division	22D	(5,000.00)	10,000.00
Total		(12,291,841.73)	19,898,657.72
Employees Benefit Expenses	23		
Segments			
(a) Civil Construction-Contract Division	23A	1,046,787.00	2,520,695.00
(b) Civil Construction-Promoter Division			
(i) Adityapur Project	23B		1,650,649.50
(ii) Abdul Bari Project	23C	753,852.00	
(c) Hotel & Restaurant Division	23D	4,713,165.10	5,453,306.40
Total		6,503,804.10	9,624,940.90

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR.

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Bhargava
DIRECTOR.



S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700013)
(Head & Main Works Office: "Ullyan House", S.D. Singh Path, P.O. Kadma, Jamsbedpur-831 005, Jharkhand)

Notes on Financial Statements for the year ended on 31st March 2020

		Current Year ended on 31st March 2020	Previous Year ended on 31st March 2019
Finance Costs	24		
Segments			
(a) Civil Construction-Contract Division	24A	471,189.57	152,535.99
(b) Civil Construction-Promoter Division			
(i) Adityapur Project	24B	-	-
(ii) Abdul Bari Project	24C	-	84,781.50
(c) Hotel & Restaurant Division	24D	-	-
Total		471,189.57	237,321.49
Other Expenses	25		
Segments			
(a) Civil Construction-Contract Division	25A	4,268,940.05	1,601,671.53
(b) Civil Construction-Promoter Division			
(i) Adityapur Project	25B	538,401.70	3,331,521.96
(ii) Abdul Bari Project	25C	557,695.66	1,291,489.80
(c) Hotel & Restaurant Division	25D	2,780,117.04	2,924,719.05
Total		8,145,154.45	8,149,402.34

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR



S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerce House", 9th Floor, Room No-2D, 2A Ganesha Chandra Avenue, Kolkata-700013)
 (Head & Main Works Office: "Uliyan House", S.D. Singh Path, P.O. Kadma, Jamsheedpur-831 005, Jharkhand)

Notes to Financial Statements for the year ended on 31st March, 2020

Particulars	Note No.	For The Year Ended on 31.03.2020	For The Year Ended on 31.03.2019
Revenue from Operations			
Civil Construction-Contract Division			
SDSM Foundation Job Receipts (Gross)	19A	-	7,530,007.68
Galudih Job Receipts (Gross)		2,260,789.00	-
Total		2,260,789.00	7,530,007.68
Revenue from Operations			
Civil Construction-Promoter Division			
Sale of Flats (Adityapur Project)	19B	-	25,188,327.37
Total		-	25,188,327.37
Revenue from Operations			
Hotel & Restaurant Division			
Hotel Room Tariff Receipts	19C	8,047,672.14	9,198,672.07
Restaurant Sales (Net of Taxes)		3,477,203.81	7,858,912.08
Total		11,524,875.95	12,057,584.15
Other Income			
Civil Construction-Contract Division			
Interest on Security Deposit with TISCO (Jusco)	20A	39,766.00	38,114.00
Interest on Fixed Deposits with Banks		64,744.00	-
Total		104,510.00	38,114.00
Other Income			
Civil Construction-Promoter Division			
(i) Adityapur Project (Interest for delayed payment for flat)	20B	-	215,000.00
(ii) Adityapur Project (Interest on Fixed Deposits with Banks)		-	84,718.00
Profit on sale of Investment		-	530.34
Other Receipts		-	-
Total		-	300,253.34
Other Income			
Miscellaneous			
Profit on sale of Motor Car	20C	-	168,212.03
Total		-	168,212.03
Cost of Materials Consumed			
Civil Construction-Contract Division			
Construction Materials Consumed	21A	6,695,054.77	1,743,861.44
Cost of Fire System		-	47,047.00
Total		6,695,054.77	1,791,908.64



For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700013)
(Head & Main Works Office: "Ullyan House", S.D. Singh Patil, P.O. Kadra, Jamshedpur-831 005, Jharkhand)

Notes to Financial Statements for the year ended on 31st March, 2020

Particulars	Note No.	For The Year Ended on 31.03.2020	For The Year Ended on 31.03.2019
Cost of Materials Consumed			
Civil Construction-Promoter Division			
(Adityapur Project)			
Cost of Material Consumed:			
Payment to contractors		93,644.10	56,764.00
Raw Materials Consumed		93,644.10	56,764.00
Total		93,644.10	56,764.00
Cost of Materials Consumed			
Civil Construction-Promoter Division			
(Abdul Bari Project)			
Raw Materials Consumed		-	-
Total		-	-
Cost of Materials Consumed			
Hotel & Restaurant Division			
Food (Cereals, vegetables etc), Grocery & Beverages		2,018,028.05	2,540,142.99
Housekeeping Materials		343,808.59	484,491.86
Fuel & Gas		564,361.66	387,684.00
Total		2,726,198.30	3,412,321.85
Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade			
Civil Construction-Contract Division			
Opening Work-In-Progress		2,075,294.07	-
(Less): Closing Work-In-Progress (SDSM Project)*		8,900,000.00	-
(Less): Closing Work-In-Progress (Galudih Project)*		-	-
(At Cost) (*As estimated & certified by Directors)		(10,975,294.07)	-
Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade			
Civil Construction-Promoter Division (Adityapur)			
Opening Work-In-Progress		-	21,180,147.52
(Less): Adjustment		-	21,180,147.52
Adjusted Balance		-	-
(Less): Closing Work-In-Progress (At Cost)		-	21,180,147.52
Total		-	21,180,147.52
Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade			
Civil Construction-Promoter Division (Abdullari)			
Opening Work-In-Progress		2,811,342.28	1,519,852.48
(Less): Closing Work-In-Progress (At Cost)		4,122,889.94	2,811,342.28
Total		(1,311,547.66)	(1,291,489.80)



For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

[Signature]

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

/ . 4

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerce House", 9th Floor, Room No-5D, 2A Ganesh Chandra Avenue, Kolkata-700013)
 (Head & Main Works Office: "Uliyan House", S.D. Singh Path, P.O. Kadma, Jambhedpur-831 003, Jharkhand)

Notes to Financial Statements for the year ended on 31st March, 2020

Particulars	Note No.	For The Year Ended on 31.03.2020	For The Year Ended on 31.03.2019
Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade			
<u>Hotel & Restaurant Division</u>			
Opening Inventories	22D	170,847.00	180,847.00
(Less): Closing Inventories (At Cost)		(175,847.00)	(170,847.00)
Total		(5,000.00)	10,000.00
Employees Benefit Expenses			
<u>Civil Construction-Contract Division</u>			
23A			
Directors' Remuneration:			
- Mr. Diwakar Singh		500,000.00	2,400,000.00
- Mr. Prabhakar Singh		400,000.00	-
Administrative charges EPF		1,694.00	814.00
Employers' Contribution EPF		42,243.00	8,508.00
Employers' Contribution ESIC		2,472.00	3,369.00
Wages-Contract		100,378.00	70,910.00
Gratuity		-	37,094.00
Total		1,046,787.00	2,920,695.00
Employees Benefit Expenses			
<u>Civil Construction-Promoter Division (Adityapur)</u>			
23B			
Directors' Remuneration:			
- Mrs. Neeru Singh		-	1,200,000.00
Wages (wages promoters)		-	341,630.00
Gratuity		-	9,438.00
Administrative charges EPF		-	6,823.50
Employers' Contribution EPF		-	78,987.00
Employers' Contribution ESIC		-	14,171.00
Total		-	1,650,849.50
Employees Benefit Expenses			
<u>Civil Construction-Promoter Division (Abdulbari)</u>			
23C			
Directors' Remuneration:			
- Mr. Diwakar Singh		500,000.00	-
Wages (wages promoters)		217,036.00	-
Administrative charges EPF		1,721.00	-
Employers' Contribution EPF		27,121.00	-
Employers' Contribution ESIC		9,974.00	-
Total		753,852.00	-

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.



Singh
DIRECTOR

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

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(Head & Main Works Office: "Lillian House", S.D. Singh Pathi, P.O. Kadma, Jamshedpur-831 005, Jharkhand)

Notes to Financial Statements for the year ended on 31st March, 2020

Particulars	Note No.	For The Year Ended on 31.03.2020	For The Year Ended on 31.03.2019
Employees Benefit Expenses			
Hotel & Restaurant Division			
	23D		
Directors' Remuneration (Mrs Pallavi Singh)		600,000.00	1,200,000.00
Directors' Remuneration (Mr Prabhakar Singh)		500,000.00	1,500,000.00
Directors' Remuneration (Mr Diwakar Singh)		1,000,000.00	-
Directors' Remuneration (Mr Neeru Singh)		600,000.00	-
Salary, Wages & Bonus		1,228,275.00	1,801,120.00
Employers' Contribution to Staff ESIC		22,191.00	30,822.00
Employers' Contribution to Staff Provident Fund		85,319.00	77,853.00
Administrative charges- EPF		2,915.00	6,779.50
Wages		627,367.00	648,759.00
Staff Medical Expenses		-	14,616.00
Gratuity Expense		-	89,197.00
Staff Liveries (Uniform)		34,098.10	81,057.99
Staff Welfare Expenses		-	3,192.00
Total		4,703,165.10	5,453,396.49
Finance Costs			
Civil Construction-Contract Division			
	24A		
Interest (Bank)		471,189.57	152,539.99
Total		471,189.57	152,539.99
Finance Costs			
Civil Construction-Promoter Division (Adityapur)			
	24B		
Total		-	-
Finance Costs			
Civil Construction-Promoter Division (Abdullari)			
	24C		
Total		-	-
Finance Costs			
Hotel & Restaurant Division			
	24D		
Interest (Bank) (Interest on car loan)		-	84,781.50
Total		-	84,781.50



For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

(Signature)

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

(Signature)
DIRECTOR

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED


(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700013)
 (Head & Main Works Office: "Ullyan House", S.D. Singh Path, P.O. Kadma, Jamshedpur-831 005, Jharkhand)

Notes to Financial Statements for the year ended on 31st March, 2020

Particulars	Note No.	For The Year Ended on 31.03.2020	For The Year Ended on 31.03.2019
Other Expenses			
Civil Construction-Contract Division	25A		
Payment to Contractors		3,151,380.83	1,058,824.00
Registration Charges		300,000.00	200,000.00
Site Expense		95,903.00	-
Telephone Expenses		2,995.00	2,981.46
Travelling & Conveyance Expenses		1,495.89	12,513.50
Repair & Maintenance-Machinery		11,336.90	2,960.00
Consultancy Charges		18,200.00	23,500.00
Bank Charges		557,926.57	15,099.48
General Expenses		-	19,802.72
Accounting Charges		-	80,000.00
Insurance Charges		44,195.00	74,886.10
Interest on TDS		272.00	2,575.00
Legal Charges		17,000.00	37,500.00
Discount paid		-	3,427.38
Loss on sale of Mutual fund		-	7,801.99
Labour Cess		25,321.00	-
Royalty		64,192.00	-
Tender Fees		10,050.00	-
Misc Expenses		10,671.86	-
Auditors Remuneration		45,000.00	45,000.00
Statutory Audit Fees (excluding tax)		15,000.00	15,000.00
Tax Audit Fees (excluding tax)		-	-
Total		4,268,940.05	1,601,871.53
Other Expenses			
Civil Construction-Promoter Division (Adityapur)	25B		
Payment to Contractor		-	20,000.00
Payment for Project Land		-	1,130,000.00
Site Expenses		-	124,800.00
Electricity & water Charges		-	145,221.55
Audit Expenses		-	26,089.00
Sales tax		1,381.00	-
Consultancy Expenses		-	36,000.00
Conveyance Expenses		-	59,183.25
Other Interest		-	250,000.00
Vehicle Running Expenses		-	9,089.85
Printing & Stationery		-	1,059.31
ROC Fees		-	7,000.00
Service Tax Expenses		537,020.70	-
Service Tax for earlier years		-	21,207.00
Interest on TDS		-	16.00
Repairs & Maintenance		-	27,550.00
Office Rent		-	120,000.00
Bank Charges		-	388.78
Security Charges		-	333,937.44

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.


 DIRECTOR


 DIRECTOR


S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerco House", 9th Floor, Room No 8D, 2A Ganesh Chandra Avenue, Kolkata-700013)
(Head & Main Works Office: "Lilyan House", S.D. Singh Path, P.O. Kadma, Jamshedpur-831 005, Jharkhand)

Notes to Financial Statements for the year ended on 31st March, 2020

Particulars	Note No.	For The Year Ended on 31.03.2020	For The Year Ended on 31.03.2019
	Total	538,401.70	2,331,521.96
Other Expenses			
Civil Construction-Promoter Division (Abdul Bari)	25C		
Building Plan Expenses		150,000.00	1,255,489.80
Mutation Expenses			30,000.00
NOC Charges		25,000.00	
Site Expenses		4,500.00	6,000.00
Payment to Contractor		32,834.00	
Office Rent & Electricity Expenses		120,000.00	
Printing & Stationery		1,355.93	
Puja Expenses		33,000.00	
RCC Fees		4,400.00	
Interest on TDS		900.00	
Repairs & Maintenance		16,744.14	
Bank Charges		2,380.40	
Security Charges		153,081.19	
Trade Licence Fees		1,500.00	
Regd Office Licence Fees		12,000.00	
	Total	557,695.66	1,291,489.80
Other Expenses			
Hotel & Restaurant Division	25D		
Electricity & Water Charges		692,659.89	654,952.96
Washing Charges		101,236.66	180,351.55
Telephone Expenses		25,450.00	38,446.00
Internet Expenses		4,801.73	17,355.35
Postage & Courier		1,360.00	1,200.00
Printing & Stationery		66,614.72	111,537.40
Vehicle Maintenance Expenses		108,605.49	70,080.83
Travelling Expenses			50,862.00
Conveyance		150,000.00	186,095.00
Commission paid on booking		190,015.05	179,880.60
Commission on Restaurant Sale		215,296.91	18,498.70
Hotel Security Expenses		291,006.00	252,000.00
Website Expenses		7,255.79	53,903.00
Donation & Subscription			24,680.00
Hotel & Restaurant Maintenance		229,611.93	284,163.27
Discount allowed to Hotel guests		118,871.30	86,317.25
Insurance		47,747.00	13,975.00
Advertisement, Publicity & Website Expenses		64,713.62	128,093.90
Bad Debt written off			6,868.00
Books & Periodicals		52,365.00	64,838.00
Cable Line Charges		104,615.00	93,962.99
Consultancy Expenses		6,800.00	21,000.00
Software Rental & Maintenance Charges		12,322.18	17,203.39
Hotel Association Fees		7,665.00	7,735.00
Municipal Taxes			4,000.00



For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue, Kolkata-700013
Head & Main Works Office: "Dilayan House", S.D. Singh Path, P.O. Kadma, Jamshedpur-831 005, Jharkhand

Notes to Financial Statements for the year ended on 31st March, 2020

Particulars	Note No.	For The Year Ended on 31.03.2020	For The Year Ended on 31.03.2019
Membership Fees		38,062.81	6,000.00
Bank Charges		130,091.83	124,746.86
Liquor Tax		10,711.80	123,910.00
CGST late fees		1,450.00	5,100.00
Interest on TDS		270.00	38,657.00
Sales Promotion Expenses		-	25,116.00
Trade Licence Fees		2,500.00	-
Round off		29.92	-
SCST Late fees		1,450.00	5,100.00
General Expenses		96,797.41	87.00
Total		2,780,117.04	2,924,719.05

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR

For S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR



S.D. SINGH CONSTRUCTION CO PVT LTD
(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue,
Kolkata-700013)
Head & Main Office: "Ujyan House", S.D. Singh Pathi, Ujyan, P.O. Kadma, Jamshedpur - 831 005

Notes forming part of Financial Statements as at 31st March 2020

Note: 26

Notes on Accounts:

1. Contingent Liabilities
Claims against the Company not acknowledged as debts - Nil (Previous Year - Nil) except Bank Guarantees outstanding, as at 31.03.2020 is Rs. 4.52 Lacs (Previous Year - Rs. 6.46 Lacs)
2. Estimated amount of contracts remaining to be executed on Capital Account and not provided for - NIL (Previous Year - NIL).
3. Earnings & expenditure In Foreign Currency - Nil (Previous year - Nil)
4. Taxation:
Provision for Current Income Tax - Rs. 1,16,205/- (Previous Year - Rs. 2,47,812/-)
Provision for Deferred Tax liability - NIL (Previous Year - NIL)
Deferred Tax Income recognized during the year Rs. 98,000/- (Previous Year - 2,68,388/-)

[Note: Provision for Income Tax is on the basis of estimated computation, considering relief's, deductions, etc., if any, under the Income Tax Act 1961]
5. Balances of Trade Payables, Other Current Liabilities and loans accepted from others and related parties are as per General Ledger and are subject to adjustments, if any on their reconciliation after receipt of confirmation of their individual balances.
6. Balance of Earnest Money, Retention Money Receivable, Sundry Debtors and Security Deposits receivable as at the year end are as per General Ledger & subject to reconciliation with the Subsidiary Ledgers & necessary adjustments, if any, arising there from pending confirmation from deposit holders.
7. Auditor's Remuneration (Incl. GST) consists of:
- For Statutory Audit - Rs. 45,000/- (Previous Year - Rs. 45,000/-)
- Tax Audit - Rs. 15,000/- (Previous Year - Rs. 15,000/-)
8. Related Party Disclosures
List of Related Parties
(i) Management Personnel (Directors):
(a) Sri Diwakar Singh (Key Personnel)
(b) Sri Prabhakar Singh (Key Personnel)
(c) Smt. Pallavi Singh
(d) Smt. Neeru Singh
(ii) Relatives of Key Management Personnel
(a) Mr. Amit Singh (Brother-in-Law of Director)
(b) Mr. Sanjay Kumar Singh (Brother-in-Law of Director)
(iii) Entity having significant influence
(a) S.D. Singh Polytube Co. Pvt Ltd
(b) S.D. Singh Memorial School for Excellence
(iv) Associate Company
S.D. Singh Polytube Co. (P) Ltd.

S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR



Singh
DIRECTOR

S.D. SINGH CONSTRUCTION CO PVT LTD

(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue,
Kolkata-700013)

Head & Main Office: "Ujlayan House", S.D. Singh Pathi, Ujlayan, P.O. Kadma, Jamshedpur - 831 005

Notes forming part of Financial Statements as at 31st March 2020

Note 26

9. Related Party Transactions as at 31 st , March 2019.		2020	2019
Nature of Transaction	Name	Amount (Rs)	Amount (Rs)
Loan Given (Closing Balance)	Mrs. Neeru Singh	-	-
	Mrs. Pallavi Singh	-	-
	Sri Diwakar Singh	-	-
	Sri Prabhakar Singh	-	6,32,046.00
	Mr. Amit Singh	1,00,000.00	1,00,000.00
	Mr. Sanjay Kumar Singh	6,00,000.00	4,00,000.00
	S.D. Singh Polytube Co. Pvt. Ltd	32,29,945.32	51,86,945.32
Directors Remuneration Payable (Closing Balance)	Mrs. Neeru Singh	6,00,000.00	-
	Mrs. Pallavi Singh	5,11,927.00	-
	Sri Diwakar Singh	19,23,556.00	-
	Sri Prabhakar Singh	1,06,590.51	-
Advance Received against construction contract (Credit Balance)	S.D. Singh Memorial School for Excellence	8,37,661.64	-
Director's Salary	Mr. Diwakar Singh	20,00,000.00	24,00,000.00
	Mr. Prabhakar Singh	9,00,000.00	24,00,000.00
	Mrs. Neeru Singh	6,00,000.00	12,00,000.00
	Mrs. Pallavi Singh	6,00,000.00	12,00,000.00
Income-Construction Contract Bills Raised	S.D. Singh Memorial School for Excellence	-	75,30,007.68

S.D. SINGH CONSTRUCTION CO. PVT. LTD.

S.D. Singh
DIRECTOR

S. D. SINGH CONSTRUCTION CO. PVT. LTD.

Singh
DIRECTOR



S.D. SINGH CONSTRUCTION CO PVT LTD

(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue,
Kolkata-700013)

Head & Main Office: "Uliyan House", S.D. Singh Path, Uliyan, P.O. Kalma, Jamshedpur - 831 005

Notes forming part of Financial Statements as at 31st March 2020

Note: 26

Notes on Accounts: (Contd.)

10. Accounting Standards:

All Accounting Standards published by ICAI have been considered by the management and those that are applicable have been duly complied with.

AS 1 Disclosure of Accounting Policies	Complied with
AS 2 Valuation of Inventories *	Complied with
AS 3 Cash Flow Statements	Complied with
AS 4 Contingencies and Events Occurring after the Balance Sheet Date *	Considered; none reported
AS 5 Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies	Considered; none reported
AS 6 Depreciation Accounting *	Complied with
AS 7 Construction Contracts (revised 2002)	Not applicable
AS 8 Revenue Recognition	Complied with
AS 10 Accounting for Fixed Assets *	Complied with
AS 11 The Effects of Changes in Foreign Exchange Rates (revised 2003) **	None reported
AS 12 Accounting for Government Grants	Not Applicable
AS 13 Accounting for Investments *	Complied with
AS 14 Accounting for Amalgamations *	Complied with
AS 15 Employee Benefits (revised 2005)	Complied with
AS 16 Borrowing Costs	Complied with
AS 17 Segment Reporting	Not Applicable
AS 18 Related Party Disclosures	Complied with
AS 19 Leases	Not Applicable
AS 20 Earnings Per Share	Complied with
AS 21 Consolidated Financial Statements *	Not Applicable
AS 22 Accounting for Taxes on Income	Complied with
AS 23 Accounting for Investments in Associates in Consolidated Financial Statements	Not Applicable
AS 24 Discontinuing Operations	Did not arise
AS 25 Interim Financial Reporting	Not applicable
AS 26 Intangible Assets	Complied with
AS 27 Financial Reporting of Interests in Joint Ventures	Complied with
AS 28 Impairment of Assets	Considered; did not arise at present
AS 29 Provisions, Contingent Liabilities and Contingent Assets *	Considered; did not arise

S. D. SINGH CONSTRUCTION CO. PVT. LTD.


DIRECTOR.


S. D. SINGH CONSTRUCTION CO. PVT. LTD.


DIRECTOR.

S.D. SINGH CONSTRUCTION CO PVT LTD

(Regd. Office Address: "Commerce House", 9th Floor, Room No-8D, 2A Ganesh Chandra Avenue,
Kolkata-700013)

Head & Main Office: "Ullyan House", S.D. Singh Path, Ullyan, P.O. Kadma, Jamshedpur - 831 005

Notes forming part of Financial Statements as at 31st March 2020

Note: 26

11. In the opinion of the management and to the best of their knowledge and belief, the payable value of liabilities in the ordinary course of business will not be less than the amounts at which they are stated in the Balance Sheet.
12. Similarly, in the opinion of the management and to the best of their knowledge and belief, the value of realization of advances and other current assets in the ordinary course will not be less than the amount at which they are stated in the Balance Sheet.
13. Unsecured loan given to S.D.Singh Polytube Co. Pvt. Ltd (Balance as on 31.03.2020- Rs. 52,29,945.32) (a company under the same management), net worth of which has been fully eroded as on the balance sheet date is considered good by the management as the management is in the opinion that S.D.Singh Polytube Co. Pvt. Ltd will be able to arrange sufficient fund to settle the dues of the company by way of transfer of factory lease arrangement which is in process.
14. The management has determined, on the basis of information available with the company as at 31st March 2020, that there was no balance outstanding at the beginning of the year and that during the year no transactions were entered into with any Micro, Small & Medium Enterprise as defined under Micro, Small and Medium Enterprises Development Act, 2006.
15. Prior Period Adjustments represents excess accrued interest on fixed deposits with banks amounting to Rs.57,666/- recognized in earlier years considered unrealizable charged to Profit & Loss Account during the year under audit.
16. Physical verification of Assets & Inventories have been conducted by the management as at the year end and certified by them.
17. Age-wise classification of assets and liabilities wherever necessary, has been done by Directors to the best of their knowledge and belief.
18. Licensed & Installed Capacity:
Not applicable.
19. Previous year's figures have been regrouped, rearranged and or reclassified to conform to current year's presentation.

For S.D. Singh Construction Co. Pvt. Ltd.



S. D. SINGH CONSTRUCTION CO. PVT. LTD.



Director
DIN - 00703649

S. D. SINGH CONSTRUCTION CO. PVT. LTD.



Director
DIN - 00703565

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Regd. Office Address: "Commerce House", 9th Floor, Room No-81, 2A Ganesh Chandra Avenue, Kolkata-700013)
 (Head & Main Works Office: "Ullyan House", S.D. Singh Pathi, P.O. Kadma, Jamshedpur-831 005, Jharkhand)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020

	For the year ended 31-3-2020	For the year ended 31-3-2019
A. Cash flow from Operating activities		
Net Profit / (Loss) before taxation for the year	(40,297.92)	100,361.69
<u>Add / (Less) Adjustments for -</u>		
Depreciation	1,536,357.14	2,010,719.85
Profit on sale of fixed assets	-	(168,212.03)
Loss on sale of Investments	-	7,801.99
Profit on sale of Investments	(6,783.83)	-
Interest Expenses	471,189.57	237,321.49
Operating Profit before working capital changes	1,960,494.96	2,187,992.99
<u>Add / (Less) Adjustments for -</u>		
(Increase) / Decrease in Inventories	(12,291,841.73)	19,898,657.72
(Increase)/Decrease in Current & Non-current Loans & Advances	(698,448.51)	6,044,904.60
(Increase)/Decrease in Other Current & Non-current Assets	(1,243,769.73)	354,697.26
(Increase) / Decrease in Trade Receivables	172,871.09	293,421.85
Increase/ (Decrease) in Trade Payables	1,895,412.27	(2,151,599.88)
Increase/ (Decrease) in Other Current & Non-current Liabilities	4,321,988.62	(25,296,305.79)
Increase/ (Decrease) in Current & Non-current Provisions	(642,162.00)	246,841.00
Cash generated from Operations	(A) <u>(6,525,455.03)</u>	<u>1,378,609.75</u>
B. Cash flow from Investing activities		
Purchase of Fixed Assets	(736,370.86)	(2,055,465.18)
Purchase of Investments	-	(150,000.00)
Increase in Share Capital	-	469,721.84
Sale of Fixed Assets	146,783.83	17,198.01
Sale of Investments	-	-
Net cash from / (used in) Investing activities	(B) <u>(589,587.03)</u>	<u>(1,718,545.33)</u>
C. Cash flow from Financing activities		
Increase/(Decrease) in Long Term Borrowings	(581,225.93)	492,213.30
Increase / (Decrease) in Short Term Borrowings	8,603,149.04	(1,708,317.75)
Payment of Interest	(471,189.57)	(237,321.49)
Dividend Paid	-	-
Dividend Tax Paid	-	-
Income Tax Paid	(179,127.00)	(247,812.00)
Net cash from / (used in) Financing activities	(C) <u>7,371,606.54</u>	<u>(1,701,237.94)</u>
Net Increase / (decrease) in Cash and Cash equivalents (A+B+C)	256,564.48	(1,841,173.52)
Opening Balance of Cash and Cash equivalents	2,851,303.84	4,692,477.36
Closing Balance of Cash and Cash equivalents	<u>3,107,868.32</u>	<u>2,851,303.84</u>
(Represented by Cash and Bank Balances - Note 16)		



For S. D. SINGH CONSTRUCTION CO. PVT. LTD.