

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, 2019, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, its profit and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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-14 of Note-26 of the financial statements, which describes:

Unsecured loan given to S.D.Singh Polytube Co. Pvt. Ltd (Balance as on 31.03.2019- Rs.51,86,945/-) (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 explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;



- (c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2019 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017
- (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;
- a. The Company does not have any pending litigations which would impact its financial position
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

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


(Dipak Kumar Shee)
Partner
Membership number: 061728



UDIN: 19061728AAAAA H5230

Place: Kolkata
Date: 5th September, 2019

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 2019. 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 three 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) (a) 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, 2019 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 Shee
(Partner)
Membership No. 061728

Dated: 5th September, 2019
Place: Kolkata

WDIN: 19061728AAAAAH5230

DIRECTOR'S REPORT

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

Your Director have pleasure in presenting their 26th Annual Report on the business and operation of the company and the accounts for the Financial year Ended 31st March, 2019.

1 FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY :

The financial results for the year ended 31st March, 2018 and the corresponding figures for the last year are as under :-

Particulars	2018-2019	2017-2018
Profit Before interest, Finance cost Depreciation & Tax	23.48	31.80
Less: Finance Cost	2.37	1.58
Less: Depreciation & Amortization Expense	20.11	16.56
Profit before Tax	1.00	13.66
Provision for Tax	2.47	4.83
Income Tax (JV)	0.00	0.00
Deferred Tax	(2.68)	0.00
Profit after Tax	1.21	8.83
Less : Proposed Dividend & Tax thereon	0.00	1.64
Balance carried to Balance Sheet	1.21	7.19

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.

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


DIRECTOR.

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


DIRECTOR.

- 7 MEETINGS :**
Ten 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. 2014-15, during the Annual General Meeting held on 30.09.2014, and were appointed for a period of 5 years until the conclusion of sixth Annual General Meeting to be held after that meeting, subject to ratification at every Annual General Meeting in terms of Section 139 of the Companies Act 2013. Now after the expiry of term of 5 years, the Board of Directors, therefore, recommends appointment for next 5 years from F.Y. 2019-20 to F.Y.2023-24 of **M/S GUHA NANDI & CO. (302039E)**, Chartered Accountants, as statutory auditors of the company for the approval of Shareholders. Vide notification dated 07th May, 2018 issued by Ministry of Corporate Affairs, the requirement of seeking ratification of appointment of statutory auditors by members at each AGM has been done away with.
- 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'**.

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


DIRECTOR

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


DIRECTOR

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

Details of Loans:

There is no loan, guarantee or investments given.

19 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 2018-19.

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	

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

Singh
DIRECTOR

Singh
DIRECTOR

(iv)	the expenditure incurred on Research and Development	Nil
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(C) 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**

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

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

(Signature)
(DIWAKAR SINGH)
DIRECTOR
(DIRECTOR)
DIN - 00703649

(Signature)
(PRABHAKAR SINGH)
DIRECTOR
(DIRECTOR)
DIN - 00703565

ANNEXURE - B
FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
As on financial year ended on 31.03.2019

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:		
1	CIN	U45201WB1993PTC058999
2	Registration Date	5/28/1993
3	Name of the Company	S D SINGH CONSTRUCTION CO. PVT. LTD.
4	Category/Sub-category of the Company	COMPANY LIMITED BY SHARES INDIAN NON-GOVERNMENT COMPANY
5	Address of the Registered office & contact details	COMMERCE HOUSE, 9TH FLOOR, ROOM NO-8D, 2A GANESH CHANDRA AVENUE, KOLKATA-700013, W.B.
6	Whether listed company	UNLISTED
7	Name, Address & contact details of the Registrar & Transfer Agent, if any.	ROC-WEST BENGAL

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY			
(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)			
S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	CIVIL CONTRACT JOB		16.82%
2	PROMOTERS JOB		56.25%
3	HOTEL		26.93%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES					
SN	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
1	NIL	NIL	NIL	0	NA
2					
3					

IV. SHARE HOLDING PATTERN										
(Equity share capital breakup as percentage of total equity)										
(i) Category-wise Share Holding										
Category of Shareholders	No. of Shares held at the beginning of the year [As on 31-March-2018]				No. of Shares held at the end of the year [As on 31-March-2019]				% Change during the year	
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares		
A. Promoters										
(1) Indian										
a) Individual/ HUF		13,670	13,670	100.00%		13,670	13,670	100.00%	0.00%	
b) Central Govt			-	0.00%			-	0.00%	0.00%	
c) State Govt(s)			-	0.00%			-	0.00%	0.00%	
d) Bodies Corp.			-	0.00%			-	0.00%	0.00%	
e) Banks / FI			-	0.00%			-	0.00%	0.00%	
f) Any other			-	0.00%			-	0.00%	0.00%	
Sub Total (A) (1)		-	13,670	100.00%		-	13,670	100.00%	0.00%	
(2) Foreign										
a) NRI Individuals			-	0.00%			-	0.00%	0.00%	
b) Other Individuals			-	0.00%			-	0.00%	0.00%	
c) Bodies Corp.			-	0.00%			-	0.00%	0.00%	
d) Any other			-	0.00%			-	0.00%	0.00%	
Sub Total (A) (2)			-	0.00%			-	0.00%	0.00%	
TOTAL (A)			-	13,670	100.00%		-	13,670	100.00%	0.00%

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

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

Singh
DIRECTOR

Singh
DIRECTOR

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%				0.00%	0.00%
Grand Total (A+B+C)	-	13,670	13,670	100.00%	-	13,670	13,670	100.00%	0.00%

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

Singh
DIRECTOR

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	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	0.00%	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	0.00%	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%

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


 DIRECTOR

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	0.00%	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	0.00%	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	1,876,571.64	2,500,000.00		4,376,571.64
ii) Interest due but not paid		-		-
iii) Interest accrued but not due		-		-
Total (i+ii+iii)	1,876,571.64	2,500,000.00	-	4,376,571.64
Change in Indebtedness during the financial year				
* Addition	1,265,886.27	-		1,265,886.27
* Reduction		2,500,000.00		2,500,000.00
Net Change	1,265,886.27	2,500,000.00	-	(1,234,113.73)
Indebtedness at the end 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

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


 DIRECTOR.

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)	-	-	-
	Celling 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 Celling 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	-	-	-	-

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

Singh
DIRECTOR.

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

Singh
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			

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

Singh
DIRECTOR

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

Singh
DIRECTOR

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

Registered 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

BALANCE SHEET AS AT 31ST MARCH 2019

(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	13,67,000.00	13,67,000.00
(b) Reserves & Surplus	3	1,43,90,583.23	1,42,69,645.52
2 NON CURRENT LIABILITIES			
(a) Long Term Borrowings	4	12,27,044.76	7,34,831.46
(b) Deferred Tax Liabilities (Net)	5	-	-
(c) Other Long Term Liabilities	6	96,163.67	2,38,04,651.28
(d) Long Term Provisions (Gratuity Provision for Employees)		2,66,877.00	1,31,148.00
3 CURRENT LIABILITIES			
(a) Short Term Borrowings	7	19,33,422.43	36,41,740.18
(b) Trade Payables	8	23,61,716.19	45,13,316.07
(c) Other Current Liabilities	9	23,31,348.47	39,19,166.65
(d) Short Term Provisions	10	20,50,026.00	19,38,914.00
TOTAL		2,60,24,181.75	5,43,20,413.16
II ASSETS			
1 NON CURRENT ASSETS			
(a) Property, Plant & Equipment	11	45,02,288.22	47,59,052.70
(b) Non-Current Investments	11.2	2,90,000.00	1,65,000.00
(c) Deferred Tax Assets (Net)	11.3	2,68,388.02	-
(d) Long Term Loans & Advances	12	1,08,58,546.81	1,71,31,796.41
(e) Other Non Current Assets	13	3,28,161.00	2,43,784.00
2 CURRENT ASSETS			
(a) Inventories	14	29,82,189.28	2,28,80,847.00
(b) Trade Receivables	15	12,85,882.17	15,79,304.02
(c) Cash & Cash equivalents	16	28,51,303.84	46,92,477.36
(d) Short Term Loans & Advances	17	23,86,314.30	21,57,969.30
(e) Other Current Assets	18	2,71,108.11	7,10,182.37
TOTAL		2,60,24,181.75	5,43,20,413.16

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. 302039E

Dipak Shee

CA. Dipak Kumar Shee

(Partner)

M. No.: 061728



Dated: 5th September, 2019

Place: Kolkata

For and on behalf of the Board of Directors

S. D. SINGH CONSTRUCTION CO. PVT LTD

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

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

Diwakar Singh

DIRECTOR
Diwakar Singh

(Director)

DIN No- 00703649

Prabhakar Singh
DIRECTOR

Prabhakar Singh

(Director)

DIN No- 00703565

SINGH CONSTRUCTION CO. PRIVATE LIMITED

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.

STATEMENT OF PROFIT AND LOSS FOR THE FINANCIAL YEAR ENDING ON 31ST MARCH, 2019

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	4,47,75,919.20	7,08,49,957.41
II	Other Income	20	5,06,579.37	3,60,966.81
III	Total Revenue (I+II)		4,52,82,498.57	7,12,10,924.22
IV	Expenses			
	Cost of Material Consumed	21	52,60,894.49	1,84,88,305.61
	Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade	22	1,98,98,657.72	2,88,77,000.00
	Employees Benefit Expenses	23	96,24,940.99	1,19,23,659.00
	Finance Costs	24	2,37,321.49	1,58,282.50
	Depreciation & Amortizations	11	20,10,719.85	16,56,135.87
	Other Expenses	25	81,49,602.34	87,41,165.79
	Total Expenses		4,51,82,136.88	6,98,44,548.77
	Profit before exceptional and extra-ordinary items and tax		1,00,361.69	13,66,375.45
VI	Exceptional items		-	-
VII	Profit before extra-ordinary items and tax		1,00,361.69	13,66,375.45
VIII	Extra-ordinary Items		-	-
IX	Profit Before Tax	(VII-VIII)	1,00,361.69	13,66,375.45
X	Tax Expense			
	(1) Current Tax		2,47,812.00	4,83,215.00
	(2) Deferred Tax (Income)		(2,68,388.02)	-
XI	Profit (Loss) for the period/year	(IX-X)	1,20,937.71	8,83,160.45
	Earning per Equity Share			
	(1) Basic		8.85	64.61

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

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

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

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

Diwakar Singh
DIRECTOR.Diwakar Singh
(Director)
DIN No- 00703649Singh
DIRECTOR.Prabhakar Singh
(Director)
DIN No- 00703565

Dated: 5th September, 2019

Place: Kolkata

S.D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

Registered 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

STATEMENT OF PROFIT & LOSS (CIVIL CONSTRUCTION-CONTRACT JOB) FOR THE YEAR ENDED ON 31ST MARCH, 2019

(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	75,30,007.68	1,80,41,961.48
II	Other Income	20A	38,114.00	53,442.00
III	Total Revenue (I+II)		75,68,121.68	1,80,95,403.48
IV	Expenses			
	Cost of Material Consumed	21A	17,91,808.64	1,25,14,985.16
	Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade	22A	-	-
	Employees Benefit Expenses	23A	25,20,695.00	21,23,243.00
	Finance Costs	24A	1,52,539.99	48,049.00
	Depreciation & Amortizations	11	8,56,053.19	3,97,196.40
	Other Expenses	25A	16,01,871.53	47,54,177.52
	Total Expenses		69,22,968.35	1,98,37,651.08
	Profit before exceptional and extra-ordinary items and tax		6,45,153.33	(17,42,247.60)
VI	Exceptional items		-	-
VII	Profit before extra-ordinary items and tax		6,45,153.33	(17,42,247.60)
VIII	Extra-ordinary Items		-	-
IX	Profit Before Tax	(VII-VIII)	6,45,153.33	(17,42,247.60)
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)	6,45,153.33	(17,42,247.60)
	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

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

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

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

D. K. Shee

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



Diwakar Singh
DIRECTOR.

Diwakar Singh
(Director)
DIN No- 00703649

Prabhakar Singh
DIRECTOR.

Prabhakar Singh
(Director)
DIN No- 00703565

Dated: 5th September, 2019
Place: Kolkata

SINGH CONSTRUCTION CO. PRIVATE LIMITED

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

STATEMENT OF PROFIT & LOSS (CIVIL CONSTRUCTION-PROMOTER DIVISION) FOR THE YEAR ENDED ON 31ST MARCH, 2019

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	2,51,88,327.37	4,14,33,377.00
II	Other Income	20B & 20C	4,68,465.37	3,07,524.81
III	Total Revenue (I+II)		2,56,56,792.74	4,17,40,901.81
IV	Expenses			
	Cost of Material Consumed	21B	56,764.00	24,55,800.14
	Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade	22B	2,11,80,147.52	2,91,75,757.04
	Employees Benefit Expenses	23B	16,50,849.50	49,62,705.00
	Finance Costs	24B	-	-
	Depreciation & Amortizations	11	-	1,22,841.73
	Other Expenses	25B	23,31,521.96	10,90,712.17
	Total Expenses		2,52,19,282.98	3,78,07,816.08
	Profit before exceptional and extra-ordinary items and tax		4,37,509.76	39,33,085.73
VI	Exceptional items		-	-
VII	Profit before extra-ordinary items and tax		4,37,509.76	39,33,085.73
VIII	Extra-ordinary Items		-	-
IX	Profit Before Tax	(VII-VIII)	4,37,509.76	39,33,085.73
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)	4,37,509.76	39,33,085.73
	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. 302039ECA. Dipak Kumar Shee
(Partner)
M. No.: 061728Dated: 5th September, 2019
Place: KolkataFor and on behalf of the Board of Directors
For S.D. SINGH CONSTRUCTION CO. PVT LTD

S.D. SINGH CONSTRUCTION CO. PVT LTD

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

DIRECTORDiwakar Singh
(Director)
DIN No- 00703649
DIRECTORPrabhakar Singh
(Director)
DIN No- 00703565

SINGH CONSTRUCTION CO. PRIVATE LIMITED

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

STATEMENT OF PROFIT & LOSS (CIVIL CONSTR.-PROMOTER DIVISION) FOR THE YEAR ENDED ON 31ST MARCH, 2019

ACCOUNT: ABDULBARI 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		-	-
II	Other Income		-	-
III	Total Revenue (I+II)		-	-
IV	Expenses			
	Cost of Material Consumed	21C	-	3,00,757.04
	Changes in Inventories of Finished Goods, Work In Progress &	22C	(12,91,489.80)	(3,00,757.04)
	Employees Benefit Expenses	23C	-	-
	Finance Costs	24C	-	-
	Depreciation & Amortizations	11	-	-
	Other Expenses	25C	12,91,489.80	-
	Total Expenses		-	(0.00)
V	Profit before exceptional and extra-ordinary items and tax		-	-
	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

I No. 302039E



CA. Dipak Kumar Shee

(Partner)

M. No.: 061728



For and on behalf of the Board of Directors

For S.D. SINGH CONSTRUCTION CO. PVT LTD

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


DIRECTOR
Diwakar Singh
(Director)

DIN No- 00703649


DIRECTOR
Prabhakar Singh
(Director)

DIN No- 00703565

Dated: 5th September, 2019

Place: Kolkata

SINGH CONSTRUCTION CO. PRIVATE LIMITED

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

STATEMENT OF PROFIT & LOSS (HOTEL & RESTAURANT DIVISION) FOR THE YEAR ENDED ON 31ST MARCH, 2019

(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	1,20,57,584.15	1,13,74,618.93
II	Other Income		-	-
III	Total Revenue (I+II)		1,20,57,584.15	1,13,74,618.93
IV	Expenses			
	Cost of Material Consumed	21D	34,12,321.85	32,16,763.27
	Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade	22D	10,000.00	2,000.00
	Employees Benefit Expenses	23D	54,53,396.49	48,37,711.00
	Finance Costs	24D	84,781.50	1,10,233.50
	Depreciation & Amortizations	11	11,54,666.66	11,36,097.74
	Other Expenses	25D	29,24,719.05	28,96,276.10
	Total Expenses		1,30,39,885.55	1,21,99,081.61
	Profit before exceptional and extra-ordinary items and tax		(9,82,301.40)	(8,24,462.68)
VI	Exceptional items		-	-
VII	Profit before extra-ordinary items and tax		(9,82,301.40)	(8,24,462.68)
VIII	Extra-ordinary Items		-	-
IX	Profit Before Tax	(VII-VIII)	(9,82,301.40)	(8,24,462.68)
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)	(9,82,301.40)	(8,24,462.68)
	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

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

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

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

Dipak



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

Diwakar Singh
DIRECTOR

Diwakar Singh
(Director)
DIN No- 00703649

Prabhakar Singh
DIRECTOR

Prabhakar Singh
(Director)
DIN No- 00703565

Dated: 5th September, 2019
Place: Kolkata

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Notes forming part of Financial Statements as at 31st March 2019

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. Difference 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 1.4.4 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.



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Notes forming part of Financial Statements as at 31st March 2018

Note: 1

1. Significant Accounting Policies: (Contd....)

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.

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 and payment to contractors etc. The Company's inventory (Promoter Division) i.e. work-in-progress is valued at actual direct input costs. 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.



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Notes forming part of Financial Statements as at 31st March 2019

Note: 1

1. Significant Accounting Policies: (Contd....)

- 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.
- 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.

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



S.D. Singh
DIRECTOR
Director
DIN - 00703649

S.D. Singh
DIRECTOR
Director
DIN - 00703565

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Statements for the year ended on 31st March 2019

Note No.

SHARE CAPITAL

2. Authorised Share Capital

20,000 Equity Shares of ₹ 100/- each
 (Previous Year : 20,000 Equity Shares of ₹ 100/- each)

Issued Subscribed & Paid up

13,670 Equity Shares of ₹ 100/- each fully paid up
 (Prev. Yr. 13670 Equity shares of ₹ 100/- each fully paid up)
 (Out of the above, 13,270 equity shares of ₹ 100 each have been issued pursuant to a contract without payment being received in cash.)

	Current Year As at 31st March 2019	Previous Year As at 31st March 2018
	20,00,000.00	20,00,000.00
	20,00,000.00	20,00,000.00
	13,67,000.00	13,67,000.00
Total	13,67,000.00	13,67,000.00

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

Equity Shares out of the issued, subscribed and paid up share capital were allotted at par to the original subscribers on formation.

	Value of Shares (Rs.)	Value of Shares (Rs.)
	1,00,000.00	1,00,000.00

Equity Shares out of the issued, subscribed and paid up share capital were allotted at par to others by private placement.

	12,67,000.00	12,67,000.00
--	--------------	--------------

Equity Shares as at the end of the year

	13,67,000.00	13,67,000.00
--	---------------------	---------------------

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

Mr. Diwakar Singh
 Mr. Prabhakar Singh
 Mrs. Sona Devi
 Mrs. Neeru Singh
 Mrs. Pallavi Singh

	No of Equity Shares as at 31.3.2019	No of Equity Shares as at 31.3.2018
	1650 (12.07%)	1650 (12.07%)
	1650 (12.07%)	1650 (12.07%)
	-	0
	5185 (37.93%)	5185 (37.93%)
	5185 (37.93%)	5185 (37.93%)

2.3 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.



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Statements for the year ended on 31st March 2019

Note No.		Current Year	Previous Year
		As at 31st March 2019	As at 31st March 2018
3	RESERVES AND SURPLUS		
3.1	General Reserve		
	As per last Balance Sheet	27,50,000.00	20,00,000.00
	Add: Transfer from Statement of Profit & Loss	-	7,50,000.00
	(Total-A)	27,50,000.00	27,50,000.00
3.2	Profit & Loss Account		
	As per last Balance Sheet	1,15,19,645.52	1,15,57,215.07
	Add: Profit/(Loss) for the year	1,20,937.71	8,83,160.45
		1,16,40,583.23	1,24,40,375.52
	Less: Appropriations:		
	Transferred to General Reserve	-	7,50,000.00
	Proposed Dividend on Equity Shares	-	1,36,700.00
	Corporate Tax on Dividend	-	27,340.00
	Income Tax Adjustment for earlier year	-	6,690.00
	(Total-B)	1,16,40,583.23	1,15,19,645.52
	Total(A)+(B)	1,43,90,583.23	1,42,69,645.52
	NON CURRENT LIABILITIES		
4	Long Term Borrowings		
4.1	Secured Loans (Term Loans)		
	State Bank of India, Kadma Br. - (Vehicle Loan)	4,06,058.21	7,34,831.46
	HDFC Bank - (Vehicle Loan)	8,20,986.55	-
	(Total-A)	12,27,044.76	7,34,831.46
4.1.1	Details of Securities(for 4.1)		
	For State Bank of India-Secured against hypothecation of Vehicle		
4.1.2	Maturity Profiles: (for 4.1)		
	- for State Bank of India : repayable in 72 monthly installments		
	Rate of Interest-8.5% p.a.		
4.1.3	Details of Securities(for 4.1)		
	For HDFC Bank of India-Secured against hypothecation of Vehicle		
4.1.4	Maturity Profiles: (for 4.1)		
	- for HDFC Bank : repayable in 60 monthly installments		
	Rate of Interest-9% p.a.		
	Total(A)+(B)	12,27,044.76	7,34,831.46
5	NON CURRENT LIABILITIES		
	Deferred Tax Liabilities (Net)		
	Balance as per previous Account	DOES NOT ARISE	DOES NOT ARISE
	Deductions during the year	-	-
	Total	-	-



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Statements for the year ended on 31st March 2019

Note No.		Current Year	Previous Year
		As at 31st March 2019	As at 31st March 2018
	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	2,38,04,651.28
		<u>96,163.67</u>	<u>2,38,04,651.28</u>
	CURRENT LIABILITIES		
7	Short Term Borrowings		
7.1	Secured Loans (Cash Credit) (Repayable on Demand)		
	- Dena Bank, Jamshedpur	13,66,612.17	8,34,528.39
	(Total-A)	<u>13,66,612.17</u>	<u>8,34,528.39</u>
	<i>Details of Securities:</i> 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)	3,34,366.54	3,07,211.79
	HDFC Bank - (Vehicle Loan)	2,14,434.44	
	(Total-B)	<u>5,48,800.98</u>	<u>3,07,211.79</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		
	Axis Bank- Book Overdraft in Current Account-Hotel Division	18,009.28	
7.3	From Others		
	Mr. Sailendu Kumar Sahu		25,00,000.00
	(Total-C)	<u>18,009.28</u>	<u>25,00,000.00</u>
	Total(A)+(B)+C	<u>19,33,422.43</u>	<u>36,41,740.18</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.	23,61,716.19	45,13,316.07
		<u>23,61,716.19</u>	<u>45,13,316.07</u>



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Statements for the year ended on 31st March 2019

Note No.

CURRENT LIABILITIES

9 **Other Current Liabilities**

Duties & Taxes Payable:

CGST- -Reverse Charge Payable: Contract Division

CGST- Payable : Hotel Division

CGST RCM Input -Hotel Division

SGST-Reverse Charge Payable :Contract Division

SGST- Payable: Hotel Division

Cess -Payable: Hotel Division

CGST- Payable: Contract Division

CGST- Payable:Hotel Division

SGST- Payable:Contract Division

SGST- -Reverse Charge Payable: Promoter Division

CGST- -Reverse Charge Payable: Promoter Division

Sales Tax payable on Sale of Flats

CGST Input 2018-19 -Hotel Division

SGST Input 2018-19 -Hotel Division

SGST Payable on Motor Car Sale-Promoter Division

CGST Payable on Motor Car Sale-Promoter Division

ESIC Payable

Employees State Insurance (Hotel Division)

Employees State Insurance (Promoter Division)

TDS Payable (Construction & Promoter Division)

TDS Payable (Hotel Division)

TDS Payable (Directors' Remuneration)

EPF Payable -Hotel Division

EPF Payable Promoter

Retention Money Payable (Contractors):

Retention payable to Maa Deori

Retention payable to Ashok Mishra

Retention payable to Binay Kumar Jha

Retention payable to Gulab Mudi

Retention payable to Jamil Akhter

Retention payable to Maa Deori Const-Nandu mukhi

Other Payables:

Electricity & Office Rent (Construction & Promoter Division)

Liabilities for Expenses

Wages Payable: Hotel Division

Wages Payable: Promoter Division

Maintainance payable to SDS society

Advance recd. agnst. Sale of Safari

Registered Office Licence Fees

Auditors' Remuneration (Accumulated)

- Statutory Audit fees

- Tax Audit Fees

	Current Year	Previous Year
	As at	As at
	31st March 2019	31st March 2018
	-	875.00
	20,105.82	75,949.00
	-	875.00
	51,787.55	75,949.00
	-	245.00
	-	3,03,717.00
	-	-
	-	3,03,717.00
	2,885.00	-
	2,885.00	-
	8,91,832.00	8,91,832.00
	1,296.97	-
	1,296.97	-
	15,139.08	-
	15,139.08	-
	-	6,197.00
	3,220.00	4,369.00
	1,701.00	-
	-	43,677.00
	978.00	8,850.00
	15,010.00	6,30,000.00
	12,363.50	40,793.00
	14,037.50	-
	600.00	600.00
	10,322.00	10,322.00
	40,955.00	40,955.00
	65,341.00	65,341.00
	7,837.00	7,837.00
	3,823.00	3,823.00
	-	1,06,199.65
	2,140.00	2,140.00
	42,643.00	57,850.00
	59,756.00	-
	9,10,400.00	6,72,000.00
	-	4,00,000.00
	-	9,000.00
	58,110.00	76,310.00
	79,744.00	79,744.00
Total	23,31,348.47	39,19,166.65



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Statements for the year ended on 31st March 2019

Note No.

Current Year	Previous Year
As at	As at
31st March 2019	31st March 2018

CURRENT LIABILITIES

10 Short Term Provisions

For Proposed Dividend on Equity Shares	-	1,36,700.00
For Corporate Tax (On Proposed Dividend)	27,340.00	27,340.00
For Income Tax - Assessment Year: 2011-12	10,93,000.00	10,93,000.00
For Income Tax - Assessment Year: 2014-15	1,98,659.00	1,98,659.00
For Income Tax - Assessment Year: 2018-19	4,83,215.00	4,83,215.00
For Income Tax - Assessment Year: 2019-20	2,47,812.00	-
Total	20,50,026.00	19,38,914.00

NON CURRENT ASSETS

11 Property, Plant & Equipment

Total	45,02,288.22	47,59,052.70
--------------	---------------------	---------------------

11.2 Non-Current Investments

Non-trade investment, (At cost)		
a) ICICI Prudential Mutual Fund (SIP) (MV 52,861.67/-)	50,000.00	30,000.00
b) DSP Black Rock Mutual Fund (SIP) (MV 53,817/-)	50,000.00	20,000.00
c) DSP Black Rock Mutual Fund (Income OPP) (MV 1,50,251/-)	1,50,000.00	75,000.00
d) INVESCO Mutual Fund (SIP) (MV 41,084/-)	40,000.00	40,000.00
Total	2,90,000.00	1,65,000.00

11.3 Deferred Tax Assets (Net)

Balance as per last account	-	-
Addition during the year	2,68,388.02	-
	2,68,388.02	-

NON CURRENT ASSETS

12 Long Term Loans & Advances

(Unsecured, Considered Good)		
S.D. Singh Polytube Co. Pvt Ltd (Loan)-Interest Free - (Associate Company under same management)	51,86,945.32	50,74,035.32
Loan to Sri Diwakar Singh (Director)	-	6,29,632.57
Loan to Sri Prabhakar Singh (Director)	6,32,046.49	32,77,774.50
Loan to Smt Neeru Singh (Director)	-	9,14,828.51
Loan to Smt Pallavi Singh (Director)	-	6,45,262.51
Loan to Sri Armit Singh (Relative of Director)	1,00,000.00	1,00,000.00
Loan to Sri Sanjay Kumar Singh (Relative of Director)	4,00,000.00	4,00,000.00
Advance to Rupesh Kr. Singh	2,00,000.00	2,00,000.00
Advance for Reg in Jh Police Housing Corp	-	2,00,708.00
Advance for Purchase of Land at Adityapur-New Project	-	11,50,000.00
Advance for Purchase of Land at Adityapur-Abdul Bari	37,20,000.00	37,20,000.00
Security Deposits:		
- with TISCO Ltd.	50,000.00	50,000.00
- with TELCO Ltd.	40,000.00	40,000.00
- with NBCC Ltd.	8,055.00	8,055.00
- with Jusco (Electricity)	4,20,000.00	4,20,000.00
- with United Club	56,500.00	56,500.00
- SDSM School (Related Party)	-	2,00,000.00
- with Jamshedpur Telephones (Hotel Division)	45,000.00	45,000.00
Total	1,08,58,546.81	1,71,31,796.41

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

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

Total

Singh
DIRECTOR

Singh
DIRECTOR



S. D. SINGH CONSTRUCTION CO. PVT. LTD

Notes Forming Part of Financial Statements as at 31st March 2019

Figures in ₹

Particulars	GROSS BLOCK				DEPRECIATION		NET BLOCK	
	Original Cost as at 01.04.18	Addition during the year	Transfer during the year	Total Cost as at 31.03.19	As at 01.04.18	During the year	Total as at 31.03.19	Carrying Value 31.03.19
A. Construction Business								
VEHICLES								
Tractor	4,861.15	-	-	4,861.15	4,861.54	-	4,861.54	0.61
Motor Car	-	16,91,861.00	-	16,91,861.00	13,927.63	5,45,471.35	8,45,471.35	11,46,389.65
Motor Cycle	13,965.75	-	-	13,965.75	23.02	-	13,927.63	38.12
Cycle	23.63	-	-	23.63	-	-	23.02	0.61
PLANT & MACHINERY								
Mixer Machine	2,41,196.68	-	-	2,41,196.68	2,15,187.05	9,035.61	2,24,242.66	16,954.02
Testing Machine	40,040.00	-	-	40,040.00	38,141.43	-	38,141.43	1,898.57
Air Purifier	5,936.00	-	-	5,936.00	5,637.66	-	5,637.66	298.32
Air Conditioner	95,700.00	-	-	95,700.00	28,173.72	14,918.06	63,091.76	52,608.22
Inverter	18,104.79	-	-	18,104.79	17,364.30	-	17,364.30	740.49
Water Pump	15,020.00	-	-	15,020.00	4,937.85	-	4,937.85	10,082.15
Weighting Machine	8,000.00	-	-	8,000.00	6,820.92	531.44	7,352.36	1,179.08
Vibrator	9.70	-	-	9.70	8.96	-	8.96	0.74
Boiler	175.00	-	-	175.00	174.26	-	174.26	0.74
Earth Excavator	3,43,000.00	-	-	3,43,000.00	3,40,542.39	-	3,40,542.39	4,457.61
Computers	13,826.94	-	-	13,826.94	11,212.33	1,747.78	12,960.13	2,614.59
Computer Printer	9,800.00	-	-	9,800.00	5,360.27	-	5,360.27	4,439.73
Modem	-	3,892.99	-	3,892.99	-	362.68	362.68	3,530.31
Typewriter	8,227.95	-	-	8,227.95	7,775.02	362.68	7,775.02	452.93
Furniture & Fixtures								
Furniture	11,98,396.42	-	-	11,98,396.42	4,71,796.46	2,46,681.02	7,20,474.98	4,77,918.94
C.C. Camera	1,94,000.00	-	-	1,94,000.00	1,26,817.94	18,001.64	1,44,818.38	49,181.62
TV	14,500.00	-	-	14,500.00	3,975.00	2,325.21	6,300.21	8,199.79
Hinch Machine	1,87,200.00	-	-	1,87,200.00	1,46,066.48	12,847.81	1,58,914.29	28,285.71
Logitech Camera	1,100.00	-	-	1,100.00	838.94	81.54	920.48	179.52
MTS Dongle	1,600.00	-	-	1,600.00	1,468.50	59.82	1,468.32	131.68
Refrigerator (Videocan)	25,000.00	-	-	25,000.00	18,697.48	1,970.43	20,461.91	4,338.09
Total (A)	24,41,685.01	16,95,753.99	-	41,37,439.00	14,69,743.19	8,56,053.19	23,25,796.38	18,11,642.62
Previous Year Figures (A)	21,92,404.07	2,49,280.94	-	24,41,685.01	10,72,546.79	3,97,196.40	14,69,743.19	67,941.82

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



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

Singh
DIRECTOR

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

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

Notes Forming Part of Financial Statements as at 31st March 2011

Note - 11 - PROPERTY, PLANT & EQUIPMENTS (Contd.)

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK		
	Original Cost as at 01.04.18	Addition during the year	Transfer during the year	Total Cost as at 31.03.19	As at 01.04.18	During the year	Total as at 31.03.19	Carrying Value 31.03.19	Carrying Value 31.03.18
C. Premises Business									
PLANT & MACHINERY									
Computer Printer	6,000.00	-	-	6,000.00	6,000.00	-	6,000.00	-	-
UPS Battery	2,300.00	-	-	2,300.00	2,300.00	-	2,300.00	-	-
Motor Car	16,34,926.00	-	16,34,926.00	16,34,926.00	13,33,416.19	-	13,33,416.19	-	3,01,509.81
Total (C)	16,43,226.00	-	16,34,926.00	16,43,226.00	13,41,716.19	-	13,41,716.19	-	3,01,509.81
Previous years Figures (C)	16,43,226.00	-	-	16,43,226.00	12,18,874.46	1,22,841.73	13,41,716.19	-	3,01,509.81
Gross Total (A + B + C)	1,62,07,149.40	20,35,465.18	16,34,926.00	1,46,27,666.58	94,48,096.71	20,10,719.85	1,14,58,616.56	45,02,286.22	47,59,052.70

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



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DIRECTOR

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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. Kadma, Jamshedpur-831 005, Jharkhand)

Statements for the year ended on 31st March 2019

Note No.	Current Year		Previous Year	
	As at 31st March 2019		As at 31st March 2018	
	NON CURRENT ASSETS			
13	Other Non Current Assets			
	Accrued Interest on Long Term Fixed Deposits			
		3,28,161.00		2,43,784.00
	Total	3,28,161.00		2,43,784.00
	CURRENT ASSETS			
14	Inventories			
	<i>(a) Restaurant Division:</i>			
	(i) Foods, Provisions & Bar Stock (At Cost)			
		1,70,847.00		1,80,847.00
	<i>(b) Promoters' Division:</i>			
	(i) Construction-In-Progress (Flats) - Adityapur Project			
		-		2,11,80,147.52
	(ii) Construction-In-Progress (Flats) - Abdulbari Project			
		28,11,342.28		15,19,852.48
	<i>(c) Construction Contractors' Division:</i>			
	Work-In-Progress (Estimated & Certified by Directors)			
		-		-
	Total	29,82,189.28		2,28,80,847.00
	CURRENT ASSETS			
15	Trade Receivables			
	<i>Outstanding for a period exceeding six months</i>			
	Sundry Debtors			
	Retention Money (from Bills) receivable from:			
	- TISCO Ltd.	1,72,035.64		1,72,035.64
	- TELCO Ltd.	1,63,302.00		1,63,302.00
	- NBCC Ltd.	2,45,195.00		2,45,195.00
	<i>Others</i>			
	Sundry Debtors	7,05,349.53		9,98,771.38
	Retention Money (from Bills) receivable from:			
	NBCC Ltd.			
		-		-
	Total	12,85,882.17		15,79,304.02
	CURRENT ASSETS			
16	Cash & Cash Equivalents			
	Cash balances on hand:			
	- Hotel Division	1,35,784.25		3,08,098.55
	- Civil Construction & Promoter Division	14,30,706.36		11,50,806.36
	Bank balances with scheduled Banks	3,84,813.23		21,33,572.45
	Fixed Deposit with Scheduled Banks	9,00,000.00		11,00,000.00
	- (Maturity period beyond 12 months)			
		-		-
	Total	28,51,303.84		46,92,477.36



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

S.D. Singh
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Statements for the year ended on 31st March 2019

Note No.	Current Year		Previous Year	
	As at 31st March 2019		As at 31st March 2018	
	CURRENT ASSETS			
17	Short Term Loans and Advances			
	Receivable from Security Agencies for TDS	-	2,448.00	
	Receivable from Advertisement Agencies for TDS	-	4,420.00	
	Advance Tax (Assessment Year: 2018 -19)	1,00,000.00	1,00,000.00	
	<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	9,30,709.00	9,30,709.00	
	- Assessment Year: 2014 -15	3,95,776.30	3,95,776.30	
	- Assessment Year: 2017 -18	-	-	
	- Assessment Year: 2018 -19	4,44,306.00	4,44,306.00	
	- Assessment Year: 2019 -20	2,18,116.00	-	
	<u>Income Tax (Self Assessment)</u>			
	- Assessment Year: 2011 -12	2,80,310.00	2,80,310.00	
	Total	23,86,314.30	21,57,969.30	
	CURRENT ASSETS			
18	Other Current Assets			
	Interest Accrued on Security Deposit with Tisco (Jusco)	2,47,422.30	2,13,119.30	
	GST Input (Hotel Div)	-	81,318.57	
	IGST Payable - Hotel Division	342.81	-	
	CGST RCM Input -Hotel Division	1,890.00	-	
	SGST RCM Input -Hotel Division	1,890.00	-	
	CGST Input -Promoter Division	2,574.50	-	
	CGST RCM Input -Promoter Division	2,885.00	-	
	SGST Input -Promoter Division	2,574.50	-	
	IGST Input -Promoter Division	1,827.00	-	
	SGST RCM Input Promoter Division	2,885.00	-	
	SGST RCM Input Promoter Division March 2019	-	-	
	TDS Recoverable -Contractor & promoter Division	6,817.00	-	
	GST Input (Contract Div)	-	4,15,744.50	
	Total	2,71,108.11	7,10,182.37	



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Notes on Financial Statements for the year ended on 31st March 2019

		₹	₹
		Current Year ended on 31st March 2019	Previous Year ended on 31st March 2018
Revenue from Operations	19		
Segments			
(a) Civil Construction-Contract Division	19A	75,30,007.68	1,80,41,961.48
(b) Civil Construction-Promoter Div.(Adp. Project)	19B	2,51,88,327.37	4,14,33,377.00
(c) Hotel & Restaurant Division	19C	1,20,57,584.15	1,13,74,618.93
Total		4,47,75,919.20	7,08,49,957.41
Other Income	20		
Segments			
(a) Civil Construction-Contract Division	20A	38,114.00	53,442.00
(b) Civil Construction-Promoter Division	20B	3,00,253.34	2,00,522.00
(c) Miscellaneous	20C	1,68,212.03	1,07,002.81
Total		5,06,579.37	3,60,966.81
Cost of Materials Consumed	21		
Segments			
(a) Civil Construction-Contract Division	21A	17,91,808.64	1,25,14,985.16
(b) Civil Construction-Promoter Division			
(i) Adityapur Project	21B	56,764.00	24,55,800.14
(ii) Abdul Bari Project	21C	-	3,00,757.04
(c) Hotel & Restaurant Division	21D	34,12,321.85	32,16,763.27
Total		52,60,894.49	1,84,88,305.61
Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade	22		
Segments			
(a) Civil Construction-Contract Division	22A	-	-
(b) Civil Construction-Promoter Division			
(i) Adityapur Project	22B	2,11,80,147.52	2,91,75,757.04
(ii) Abdul Bari Project	22C	(12,91,489.80)	(3,00,757.04)
(c) Hotel & Restaurant Division	22D	10,000.00	2,000.00
Total		1,98,98,657.72	2,88,77,000.00
Employees Benefit Expenses	23		
Segments			
(a) Civil Construction-Contract Division	23A	25,20,695.00	21,23,243.00
(b) Civil Construction-Promoter Division			
(i) Adityapur Project	23B	16,50,849.50	49,62,705.00
(ii) Abdul Bari Project	23C	-	-
(c) Hotel & Restaurant Division	23D	54,53,396.49	48,37,711.00
Total		96,24,940.99	1,19,23,659.00



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Notes on Financial Statements for the year ended on 31st March 2019

		₹	₹
		Current Year ended on 31st March 2019	Previous Year ended on 31st March 2018
Finance Costs	24		
Segments			
(a) Civil Construction-Contract Division	24A	1,52,539.99	48,049.00
(b) Civil Construction-Promoter Division			
(i) Adityapur Project	24B	-	-
(ii) Abdul Bari Project	24C	-	-
(c) Hotel & Restaurant Division	24D	84,781.50	1,10,233.50
Total		2,37,321.49	1,58,282.50
Other Expenses	25		
Segments			
(a) Civil Construction-Contract Division	25A	16,01,871.53	47,54,177.52
(b) Civil Construction-Promoter Division			
(i) Adityapur Project	25B	23,31,521.96	10,90,712.17
(ii) Abdul Bari Project	25C	12,91,489.80	-
(c) Hotel & Restaurant Division	25D	29,24,719.05	28,96,276.10
Total		81,49,602.34	87,41,165.79



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Notes to Financial Statements for the year ended on 31st March, 2019

Particulars	Note No.	For The Year Ended on 31.03.2019 ₹	For The Year Ended on 31.03.2018 ₹
Revenue from Operations			
Civil Construction-Contract Division			
SDSM Foundations Job Receipts (Gross)	19A	75,30,007.68	1,80,41,961.48
NBCC Ltd Job Receipts (Gross)		-	-
Total		75,30,007.68	1,80,41,961.48
Revenue from Operations			
Civil Construction-Promoter Division			
Sale of Flats (Adityapur Project)	19B	2,51,88,327.37	4,08,61,360.00
Recovery of Electricity & Maintenance Charges (Adityapur)		-	5,68,000.00
Extra Works Receipts (Adityapur)		-	4,017.00
Total		2,51,88,327.37	4,14,33,377.00
Revenue from Operations			
Hotel & Restaurant Division			
Hotel Room Tariff Receipts	19C	91,98,672.07	88,06,981.68
Restaurant Sales (Net of Taxes)		28,58,912.08	24,31,122.25
Extra Bed Charges		-	-
Banquet and Party Charges		-	87,203.00
Income from Hotel Utilities		-	49,312.00
Total		1,20,57,584.15	1,13,74,618.93
Other Income			
Civil Construction-Contract Division			
Interest on Security Deposit with TISCO (Jusco)	20A	38,114.00	53,442.00
Discount Received		-	-
Total		38,114.00	53,442.00
Other Income			
Civil Construction-Promoter Division			
(i) Adityapur Project (Interest for delayed payment for flat)	20B	2,15,005.00	90,000.00
(ii) Adityapur Project (Interest on FD)		84,718.00	1,10,522.00
Other Receipts		530.34	-
Total		3,00,253.34	2,00,522.00
Other Income			
Miscellaneous			
Profit on sale of Motor Car	20C	1,68,212.03	-
Profit on sale of Investments		-	1,03,822.63
Misc. Payables Written Back		-	3,180.18
Total		1,68,212.03	1,07,002.81



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Notes to Financial Statements for the year ended on 31st March, 2019

Particulars	Note No.	For The Year Ended on 31.03.2019 ₹	For The Year Ended on 31.03.2018 ₹
Cost of Materials Consumed			
Civil Construction-Contract Division			
Construction Materials Consumed	21A	17,43,861.64	1,25,14,985.16
Cost of Fire System		47,947.00	-
Total		17,91,808.64	1,25,14,985.16
Cost of Materials Consumed			
Civil Construction-Promoter Division			
(Adityapur Project)			
Cost of Material Consumed :			
Payment to contractors		-	2,32,000.00
Raw Materials Consumed		56,764.00	2,23,800.14
Other construction items (payment to contractor)		-	-
Total		56,764.00	20,00,000.00
Cost of Materials Consumed			
Civil Construction-Promoter Division			
(Abdul Bari Project)			
Raw Materials Consumed	21C	-	3,00,757.04
Total		-	3,00,757.04
Cost of Materials Consumed			
Hotel & Restaurant Division			
Food (Cereals, vegetables etc), Grocery & Beverages	21D	25,40,142.99	25,69,591.03
Housekeeping Materials		4,84,494.86	3,11,172.24
Fuel & Gas		3,87,684.00	3,36,000.00
Total		34,12,321.85	32,16,763.27
Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade			
Civil Construction-Contract Division			
Opening Work-In-Progress	22A	-	-
(Less): Closing Work-In-Progress*		-	-
(At Cost) (*As estimated & certified by Directors)		-	-

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



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S. Singh
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Notes to Financial Statements for the year ended on 31st March, 2019

Particulars	Note No.	For The Year Ended on 31.03.2019 ₹	For The Year Ended on 31.03.2018 ₹
<u>Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade</u>			
<u>Civil Construction-Promoter Division (Adityapur)</u>			
Opening Work-In-Progress	22B	2,11,80,147.52	5,03,55,904.56
(Less): Adjustment		-	-
Adjusted Balance		2,11,80,147.52	5,03,55,904.56
(Less): Closing Work-In-Progress (At Cost)		-	(2,11,80,147.52)
Total		2,11,80,147.52	2,91,75,757.04
<u>Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade</u>			
<u>Civil Construction-Promoter Division (Abdulbari)</u>			
Opening Work-In-Progress	22C	15,19,852.48	12,19,095.44
(Less): Closing Work-In-Progress (At Cost)		28,11,342.28	15,19,852.48
Total		(12,91,489.80)	(3,00,757.04)
<u>Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade</u>			
<u>Hotel & Restaurant Division</u>			
Opening Inventories	22D	1,80,847.00	1,82,847.00
(Less): Closing Inventories (At Cost)		(1,70,847.00)	(1,80,847.00)
Total		10,000.00	2,000.00
<u>Employees Benefit Expenses</u>			
<u>Civil Construction-Contract Division</u>			
Directors' Remuneration:	23A		
- Mr. Diwakar Singh		24,00,000.00	12,00,000.00
Administrative charges EPF		814.00	9,005.00
Employers' Contribution EPF		8,508.00	93,993.00
Employers' Contribution ESIC		3,369.00	37,000.00
Wages-Contract		70,910.00	7,83,245.00
Gratuity		37,094.00	-
Total		25,20,695.00	21,23,243.00



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

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S.D. Singh
DIRECTOR

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. Kadma, Jamshedpur-831 005, Jharkhand)

Notes to Financial Statements for the year ended on 31st March, 2019

Particulars	Note No.	For The Year Ended on 31.03.2019 ₹	For The Year Ended on 31.03.2018 ₹
Employees Benefit Expenses			
Civil Construction-Promoter Division (Adityapur)			
	23B		
Directors' Remuneration:			
- Mr. Diwakar Singh		-	12,00,000.00
- Mr. Prabhakar Singh		-	24,00,000.00
- Mrs. Neeru Singh		12,00,000.00	-
- Mrs. Pallavi Singh		-	6,00,000.00
Wages (wages promoters)		3,41,430.00	5,96,597.00
Salary		-	60,000.00
Gratuity		9,438.00	-
Administrative charges EPF		6,823.50	6,960.00
Employers' Contribution EPF		78,987.00	71,590.00
Employers' Contribution ESIC		14,171.00	27,558.00
Total		16,50,849.50	49,62,705.00
Employees Benefit Expenses			
Civil Construction-Promoter Division (Abdulbari)			
	23C		
Total		-	-
Employees Benefit Expenses			
Hotel & Restaurant Division			
	23D		
Directors' Remuneration (Mrs Pallavi Singh)		12,00,000.00	18,00,000.00
Directors' Remuneration (Mr Prabhakar Singh)		15,00,000.00	-
Salary , Wages & Bonus		18,01,120.00	28,20,622.00
Employers' Contribution to Staff ESIC		30,822.00	47,991.00
Employers' Contribution to Staff Provident Fund		77,853.00	1,21,861.00
Administrative charges- EPF		6,779.50	11,781.00
Wages		6,48,759.00	-
Staff Medical Expenses		14,616.00	-
Gratuity Expense		89,197.00	7,000.00
Staff Liveries (Uniform)		81,057.99	28,456.00
Staff Welfare Expenses		3,192.00	-
Total		54,53,396.49	48,37,711.00
Finance Costs			
Civil Construction-Contract Division			
	24A		
Interest (Bank)		1,52,539.99	48,049.00
Total		1,52,539.99	48,049.00



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

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

abhishek
DIRECTOR

brigh
DIRECTOR

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

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Notes to Financial Statements for the year ended on 31st March, 2019

Particulars	Note No.	For The Year Ended on 31.03.2019 ₹	For The Year Ended on 31.03.2018 ₹
Finance Costs			
Civil Construction-Promoter Division (Adityapur)			
	24B	-	-
Total		-	-
Finance Costs			
Civil Construction-Promoter Division (Abdulbari)			
	24C	-	-
Total		-	-
Finance Costs			
Hotel & Restaurant Division			
Interest (Bank) (interest on car loan)	24D	84,781.50	1,10,233.50
Total		84,781.50	1,10,233.50
Other Expenses			
Civil Construction-Contract Division			
	25A		
Payment to Contractors		10,58,824.00	42,61,529.00
Registration Charges		2,00,000.00	-
Jharkhand VAT		-	-
EPF for earlier years		-	3,63,525.00
Site Expense		-	15,540.00
Telephone Expenses		2,981.46	-
Travelling & Conveyance Expenses		12,513.50	20,458.50
Repair & Maintenance-Machinery		2,960.00	-
Consultancy Charges		23,500.00	-
Bank Charges		15,099.48	9,226.02
General Expenses		19,802.72	4,000.00
Accounting Charges		80,000.00	-
Insurance Charges		74,886.00	18,740.00
Interest on TDS		2,575.00	68.00
Legal Charges		37,500.00	-
Interest on Service tax		-	1,091.00
Discount paid		3,427.38	-
Loss on sale of Mutual fund		7,801.99	-
Audit Expenses		-	-
Auditors' Remuneration:			
Statutory Audit Fees (excluding tax)		45,000.00	45,000.00
Tax Audit Fees (excluding tax)		15,000.00	15,000.00
Total		16,01,871.53	47,54,177.52



S.D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

S.D. Singh
DIRECTOR

S.D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

Singh
DIRECTOR

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

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Notes to Financial Statements for the year ended on 31st March, 2019

Particulars	Note No.	For The Year Ended	For The Year Ended
		on 31.03.2019	on 31.03.2018
		₹	₹
Other Expenses			
Civil Construction-Promoter Division (Adityapur)			
	25B		
Payment to Contractor		20,000.00	-
Payment for Project Land		11,50,000.00	-
Site Expenses		1,24,800.00	-
Electricity & water Charges		1,45,221.35	-
Office Rent & Electricity Expenses		-	11,000.00
Audit Expenses		26,089.00	16,000.00
Sales tax		-	8,813.00
Telephone expense		-	11,868.00
Accounting Charges		-	48,000.00
Consultancy Expenses		36,000.00	77,000.00
Legal Expenses		-	10,000.00
Conveyance Expenses		59,183.25	1,56,253.38
Site Expenses		-	41,600.00
Other Interest		2,50,000.00	-
Vehicle Running Expenses		9,089.83	-
Advertisement & Publicity		-	5,000.00
Printing & Stationery		1,059.31	19,200.00
Puja Expenses		-	3,250.00
ROC Fees		7,000.00	1,600.00
Internet Charges		-	12,408.00
Interest on Service Tax		-	58.00
Service Tax Expenses		-	1,407.00
Service Tax for earlier years		21,207.00	-
Interest on TDS		16.00	360.00
General Expenses		-	11,031.13
Repairs & Maintenance		27,530.00	2,925.00
Office Rent		1,20,000.00	90,000.00
Bank Charges		388.78	1,572.08
Security Charges		3,33,937.44	5,40,880.58
Electricity & Maintenance Charges - SDS Society		-	20,486.00
Total		23,31,521.96	10,90,712.17

Other Expenses**Civil Construction-Promoter Division (Abdul Bari)**

25C

Building Plan Expenses		12,55,489.80	-
Mutation Expenses		30,000.00	-
Site Expenses		6,000.00	-
Total		12,91,489.80	-



S.D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

S.D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

(Signature)
DIRECTOR.

(Signature)
DIRECTOR.

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Notes to Financial Statements for the year ended on 31st March, 2019

Particulars	Note No.	For The Year Ended	For The Year Ended
		on 31.03.2019	on 31.03.2018
		₹	₹
Other Expenses			
Hotel & Restaurant Division	25D		
Electricity & Water Charges		6,54,952.96	8,37,266.38
Washing Charges		1,88,351.55	1,97,522.00
Telephone Expenses		38,446.00	28,640.00
Internet Expenses		17,355.35	85,654.00
Postage & Courier		1,200.00	-
Printing & Stationery		1,11,537.40	49,358.90
Vehicle Maintenance Expenses		70,080.83	41,312.42
Travelling Expenses		50,862.00	-
Conveyance		1,86,095.00	25,400.00
Commission paid on booking		1,79,880.60	1,06,582.03
Commission on Restaurant Sale		18,498.70	-
Hotel Security Expenses		2,52,000.00	2,52,000.00
Computer Repairs & Maintenance Charges		-	1,737.28
Website Expenses		53,903.00	-
Donation & Subscription		24,680.00	-
Hotel & Restaurant Maintenance		2,84,163.27	2,34,152.41
Hotel Lift Maintenance		-	15,125.00
Discount allowed to Hotel guests		86,317.25	-
Insurance		13,975.00	76,832.00
Advertisement, Publicity & Website Expenses		1,28,093.90	1,62,715.54
Bad Debt written off		6,868.00	-
Books & Periodicals		64,838.00	64,190.00
Cable Line Charges		93,962.99	85,800.00
Consultancy Expenses		21,000.00	54,500.00
Software Rental & Maintenance Charges		17,203.39	79,350.00
Hotel Association Fees		7,735.00	19,631.00
Municipal Taxes		4,000.00	-
Membership Fees		6,000.00	58,050.00
Bank Charges		1,24,746.86	1,10,360.37
Luxury Tax		1,23,910.00	2,80,323.00
VAT on Restaurant Sales		-	11,842.00
Late GST fees		5,100.00	70.00
Interest on TDS		58,657.00	248.00
Sales Promotion Expenses		25,118.00	-
Regd Office Fees		-	9,000.00
Round off		-	4.72
Late GST fees		5,100.00	450.00
General Expenses		87.00	8,159.05
Total		29,24,719.05	28,96,276.10



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

Singh
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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 2019

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 31.03.19 is Rs. 6.46 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.2,47,812/- (Previous Year - Rs.4,83,215/-)

Provision for Deferred Tax liability - NIL (Previous Year - ₹ NIL)

Deferred Tax Income recognized during the year Rs.2,68,388/- (Previous Year-NIL)

[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 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.

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

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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 2019**Note: 26****Notes on Accounts: (Cont...)****9. Related Party Transactions as at 31st, March, 2019.**

Nature of Transaction	Name	2019	2018
		Amount (Rs)	Amount (Rs)
Loan Given (Closing Balance)	Mrs. Neeru Singh	-	9,14,828.51
	Mrs. Pallavi Singh	-	6,45,262.51
	Sri Diwakar Singh	-	6,29,632.57
	Sri Prabhakar Singh	6,32,046.00	32,77,774.50
	Mr. Amit Singh	1,00,000.00	1,00,000.00
	Mr. Sanjay Kumar Singh	4,00,000.00	4,00,000.00
	S.D.Singh Polytube Co. Pvt. Ltd	51,86,945.32	50,74,035.32
Director's Salary	Mr. Diwakar Singh	24,00,000.00	24,00,000.00
	Mr. Prabhakar Singh	15,00,000.00	24,00,000.00
	Mrs Neeru Singh	12,00,000.00	12,00,000.00
	Mrs Pallavi Singh	12,00,000.00	12,00,000.00
Income-Construction Contract Bills Raised	S.D. Singh Memorial School for Excellence	75,30,007.68	1,80,41,961.48

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 9 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



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

Singh
DIRECTOR.

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Singh
DIRECTOR.

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

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 Loans from other (from Sri Sailendu Kumar Sahu) amounting to Rs. 25.00 has been settled during the year by way of mutual adjustment between the Sri. Prabhakar Singh (Directors) ad Sri Sailendu Kumar Sahu. As a result unsecured loan received from Sri Sailendu Kumar Sahu has been fully adjusted with the balance of loan given to Mr. Prabhakar Singh (Director) and Sri Prabhakar Singh (Director) has taken the responsibility to repay the loan taken by company from Sri Sailendu Kumar Sahu.
14. Unsecured loan given to S.D.Singh Polytube Co. Pvt. Ltd (Balance as on 31.03.2019- Rs51,86,945/-)(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 now in process.
15. The management has determined, on the basis of information available with the company as at 31st March 2019, 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.
16. Additional provision for Gratuity has been provided to the extent required to meet the shortfall over the earlier existing provision as estimated & calculated by the Directors.
17. Physical verification of Assets & Inventories have been conducted by the management as at the year end and certified by them.



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

Singh
DIRECTOR.

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Singh
DIRECTOR.

S.D. SINGH CONSTRUCTION CO PVT LTD

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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 2019

Note: 26

Notes on Accounts: (Cont...)

18. Age-wise classification of assets and liabilities wherever necessary, has been done by Directors to the best of their knowledge and belief.
19. **Licensed & Installed Capacity:**
Not applicable
20. 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.

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



Singh

DIRECTOR
Director
DIN - 00703649

Singh

DIRECTOR
Director
DIN - 00703565

S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2019

	For the year ended 31-3-2019	For the year ended 31-3-2018
A. Cash flow from Operating activities		
Net Profit / (Loss) before taxation for the year	1,00,361.69	13,66,375.45
<u>Add / (Less) Adjustments for -</u>		
Depreciation	20,10,719.85	16,56,135.87
Profit on sale of fixed assets	(1,68,212.03)	(1,03,822.63)
Loss on sale of Investments	7,801.99	
Interest Expenses	2,37,321.49	1,58,282.50
Operating Profit before working capital changes	21,87,992.99	30,76,971.19
<u>Add / (Less) Adjustments for -</u>		
(Increase) / Decrease in Inventories	1,98,98,657.72	2,88,77,000.00
(Increase)/Decrease in Current & Non-current Loans & Advances	60,44,904.60	(4,26,126.23)
(Increase)/Decrease in Other Current & Non-current Assets	3,54,697.26	(6,14,528.07)
(Increase) / Decrease in Trade Receivables	2,93,421.85	(6,14,114.38)
Increase/ (Decrease) in Trade Payables	(21,51,599.88)	(4,26,988.00)
Increase/ (Decrease) in Other Current & Non-current Liabilities	(2,52,96,305.79)	(2,98,90,971.86)
Increase/ (Decrease) in Current & Non-current Provisions	2,46,841.00	1,85,775.00
Cash generated from Operations	(A) 15,78,609.75	1,67,017.65
B. Cash flow from Investing activities		
Purchase of Fixed Assets	(20,55,465.18)	(22,27,758.30)
Purchase of Investments	(1,50,000.00)	-
Increase in Share Capital	-	-
Sale of Fixed Assets	4,69,721.84	1,21,283.26
Sale of Investments	17,198.01	16,18,822.63
Net cash from / (used in) Investing activities	(B) (17,18,545.33)	(4,87,652.41)
C. Cash flow from Financing activities		
Increase/(Decrease) in Long Term Borrowings	4,92,213.30	(3,07,638.29)
Decrease in Short Term Borrowings	(17,08,317.75)	18,34,816.58
Payment of Interest	(2,37,321.49)	(1,58,282.50)
Dividend Paid	-	(1,36,700.00)
Dividend Tax Paid	-	(27,340.00)
Income Tax Paid	(2,47,812.00)	(4,89,905.00)
Net cash from / (used in) Financing activities	(C) (17,01,237.94)	7,14,950.79
Net Increase / (decrease) in Cash and Cash equivalents (A+B+C)	(18,41,173.52)	3,94,316.03
Opening Balance of Cash and Cash equivalents	46,92,477.36	42,98,161.33
Closing Balance of Cash and Cash equivalents	28,51,303.84	46,92,477.36

(Represented by Cash and Bank Balances - Note 16)

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

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


 DIRECTOR


 DIRECTOR


S.D. SINGH CONSTRUCTION CO. PVT LTD

Annexure - 1 [Clause - 14]

Assessment Year : 2019-20

Depreciation of Block of Assets	Rate	W.D.V as on 01.04.18	Addition upto Sep'18	Oct'18 to Mar'19	Sale/ Adjustment	Depreciation Allowance	W.D.V. as on 31.03.19
Plant & Machinery	15%	52,52,923	17,79,305	59,026	4,69,722.00	9,88,803	56,32,729
Plant & Machinery	40%	12,672.75	-	-	-	5,069	7,604
Furniture & Fixture	10%	23,07,649	1,98,436.95	18,697	-	2,51,543	22,73,240
Building	10%	0	-	-	-	0	0
		75,73,245	19,77,742	77,723	4,69,722	12,45,415	79,13,573

Deferred Tax:

Depn as per Co Act
 Depn as per IT Act
 Diff between IT & Co

20,10,720
 12,45,415

7,65,305

Deferred Tax thereon incl. cess
 Less: Opening Balance
 Deferred Tax - Current Year

26.00

1,99,000

1,99,000

Gratuity Payable
 Total Deferred Tax Assets

2,66,877

69,388.02

2,68,388.02

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Singh

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