

**COMMERCE HOUSE, 5TH FLOOR, ROOM NO. 8D & E  
2A, GANESH CHANDRA AVENUE, KOLKATA-700 013**

**REPORT OF THE "INDEPENDENT" STATUTORY AUDITORS  
OF "S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED"**

**TO THE SHAREHOLDERS  
OF "S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED"**

*Report on Financial Statements*

We have audited the accompanying financial statements of S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED (the Company"), which comprises Balance Sheet as at 31<sup>st</sup> March 2018, the Statement of Profit and Loss and the Cash Flow Statement of the Company for the year then ended and a summary of significant accounting policies and other explanatory information.

*Management's Responsibility for the Financial Statements*

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Circle 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 statements that give a true and fair view and free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

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

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls. An Audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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



### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements read together with the accompanying Notes No.1 & 26 give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

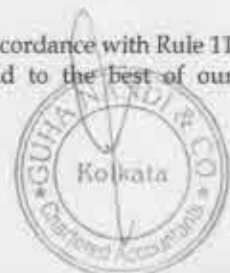
- (i) In the case of Balance Sheet, of the state of affairs of the Company as at 31<sup>st</sup> March, 2018;
- (ii) In the case of the Statement of Profit and Loss, of the Profit (consolidated) of the Company for the year ended on that date; and
- (iii) In the case of the Cash Flow Statement, of the cash flows of the Company for the year ended on that date.

### Emphasis of Matter

1. Balances of Trade payables, Retention money payable, other current liabilities and loans from others and related parties are as per general ledger and subject to adjustments, if any, that may arise after their reconciliation on receipt of confirmation of balances.
2. Balances of Earnest money, Retention Money receivable Security Deposits receivable and Sundry Debtors as at the yearend are as per General Ledger and subject to reconciliation with the subsidiary ledgers and necessary adjustments, if any, arising there from pending confirmations from deposit holders and retainers.

### Report on Other Legal and Regularity Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") (CARO 2016) issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we report in Annexure A, a statement on the matters specified on the matters specified in paragraph 3 and 4 of the Order.
2. As required by section 143(3) of the Act we further 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 purpose of our audit, with the exception of those matters mentioned in "emphasis of matter" paragraph above.
  - b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
  - c. The Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account (produced before us for our verification and audit);
  - d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014;
  - e. On the basis of written representations received from the directors as at 31<sup>st</sup> March 2018 and taken on record by the Board of Directors, none of the directors is disqualified as at 31<sup>st</sup> March 2018 from being appointed as a director in terms of Section 164(2) of the Act.
  - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"
  - g. In our opinion, the matters described in Emphasis of Matter paragraphs above may be subject to adjustments on receipt of balance confirmations effecting the financial statements.
  - h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- i. The Company has not disclosed the impact of pending litigations in its financial statements as there was no such case as stated by the management.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There were no amounts that were required to be transferred to the Investor Education and Protection Fund by the Company.



For GUHA, NANDI & CO.  
Chartered Accountants  
F.R. No.: 302039E

A handwritten signature in dark ink, appearing to read "Dipak".

Dipak Kumar Shee  
(Partner)  
Membership No. 061728

Date: 20<sup>th</sup> September, 2018  
Place: Kolkata

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 2018. 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 & 28, considered by us in good faith to be true & correct.)

- (i) The Company has maintained reasonable records showing reasonable particulars, including quantitative details and situation in respect of the Property, Plant & Equipment (fixed assets).
- (ii) 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.
- (iii) The company does not have immovable property requiring Title Deeds to determine ownership
- (iv) 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.
- (v) 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) 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.
- (vi) The loans being interest-free should be considered prejudicial to the interests of the Company.
- (vii) The loans being repayable on demand, there are no stipulations for repayment.
- (viii) 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 one director.
- (ix) 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.
- (x) 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.
- (xi) 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.
- (xii) (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, 2018 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.
- (c) 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.
- (d) 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.
- (e) 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.
- (f) 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.
- (g) 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.
- (h) 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.
- (i) 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.
- (j) 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.
- (k) 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 Kumar Shee  
(Partner)  
Membership No. 061728

GUBA, NANDI & CO.  
Chartered Accountants

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

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of M/s S.D.Singh Construction Co. Private Limited as of March 31, 2018 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

*Management's Responsibility for Internal Financial Controls*

The Company's management is responsible for establishing and maintaining internal financial controls based the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountant of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

*Auditors' Responsibility*

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting

*Meaning of Internal Financial Controls over Financial Reporting*

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.



### *Inherent Limitations of Internal Financial Controls over Financial Reporting*

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### *Opinion*

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.



For GUHA, NANDI & CO.  
Chartered Accountants  
F.R. No.: 302039E

A handwritten signature in black ink, appearing to read 'Dipak'.

Dipak Kumar Shee  
(Partner)

Membership No. 061728

Date: 20<sup>th</sup> September, 2018

Place: Kolkata

## DIRECTOR'S REPORT

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

Your Director have pleasure in presenting their 25<sup>th</sup> Annual Report on the business and operation of the company and the accounts for the Financial year Ended 31st March, 2018.

**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	2017-2018	2016-2017
Profit Before interest, Finance cost Depreciation & Tax	31.80	22.70
Less: Finance Cost	1.58	1.89
Less: Depreciation & Amortization Expense	16.56	15.50
Profit before Tax	13.66	5.31
Provision for Tax	4.83	3.11
Income Tax (JV)	0.00	0.00
Deferred Tax	0.00	0.00
Profit after Tax	8.83	2.20
Less : Proposed Dividend & Tax thereon	1.64	1.57
Balance carried to Balance Sheet	7.19	0.63

(Rs. in Lacs)

**2 RESERVE & SURPLUS :**

Rs.7,50,000/- 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 increased.

**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 good profits during the year your directors feels happy to declare 5% dividend.

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

*S. D. Singh*  
DIRECTOR.

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

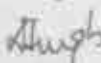
*Singh*  
DIRECTOR.



- 7 **MEETINGS :**  
Seven 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, JOINT VENTURE 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. They have confirmed their eligibility and willingness for the next term from the conclusion of ensuing annual general meeting to the conclusion of next annual general meeting. The Board of Directors, therefore, recommends ratification of appointment for F.Y. 2018-19 of M/S GUHA NANDI & CO. (302039E), Chartered Accountants, as statutory auditors of the company for the approval of Shareholders.
- 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.

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

  
DIRECTOR

  
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 2017-18.

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.

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

  
DIRECTOR

  
DIRECTOR

(iv)

the expenditure incurred on Research and Development

Nil

(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.

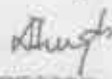
**25 ACKNOWLEDGEMENTS**


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.

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

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

ANNEXURE - B  
FORM NO. MGT 9  
EXTRACT OF ANNUAL RETURN  
As on financial year ended on 31.03.2018

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	28-05-1993
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	2A, GANESH CHANDRA AVENUE, 5TH FLOOR, ROOM NO-8D & E, KOLKATA, WEST BENGAL-700013
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		25.47%
2	PROMOTERS JOB		58.48%
3	HOTEL		16.05%

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-2017]				No. of Shares held at the end of the year [As on 31-March-2018]				% Change during the year	
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares		
<b>A. Promoters</b>										
(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%	
<b>Sub Total (A) (1)</b>		-	13,670	13,670	100.00%	-	13,670	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%	
<b>Sub Total (A) (2)</b>		-	-	-	0.00%	-	-	-	0.00%	0.00%
<b>TOTAL (A)</b>		-	13,670	13,670	100.00%	-	13,670	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>B. Public</b>									
<b>1. Institutions</b>									
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%
<b>Sub-total (B)(1):-</b>	-	-	-	0.00%	-	-	-	0.00%	0.00%
<b>2. Non-Institutions</b>									
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%
<b>Sub-total (B)(2):-</b>	-	-	-	0.00%	-	-	-	0.00%	0.00%
<b>Total Public (B)</b>	-	-	-	0.00%	-	-	-	0.00%	0.00%
<b>C. Shares held by Custodian for GDRs &amp; ADRs</b>			-	0.00%				0.00%	0.00%
<b>Grand Total (A+B+C)</b>	-	13,670	13,670	100.00%	-	13,670	13,670	100.00%	0.00%

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

*S.D. 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.

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

  
 DIRECTOR

  
 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
<b>Indebtedness at the beginning of the financial year</b>				
i) Principal Amount	28,49,393.35	-	-	28,49,393.35
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	28,49,393.35	-	-	28,49,393.35
<b>Change in indebtedness during the financial year</b>				
* Addition	-	25,00,000.00	-	25,00,000.00
* Reduction	9,72,821.71	-	-	9,72,821.71
Net Change	9,72,821.71	25,00,000.00	-	34,72,821.71
<b>Indebtedness at the end of the financial year</b>				
i) Principal Amount	18,76,571.64	25,00,000.00	-	43,76,571.64
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	18,76,571.64	25,00,000.00	-	43,76,571.64

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

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

*S.D. Singh*  
DIRECTOR.

*S.D. Singh*  
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	NIL	NIL	
	Designation				
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 Ceiling as per the Act				-

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

SN.	Particulars of Remuneration	Name of Key Managerial Personnel			Total Amount (Rs/Lac)
		Name	CEO	CFO	
	Designation				
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.

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

 S.D. SINGH  
 DIRECTOR

 S.D. 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)
<b>A. COMPANY</b>					
Penalty		NIL			
Punishment		NIL			
Compounding		NIL			
<b>B. DIRECTORS</b>					
Penalty		NIL			
Punishment		NIL			
Compounding		NIL			
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty		NIL			
Punishment		NIL			
Compounding		NIL			

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

*S.D. Singh*  
DIRECTOR

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

*Singh*  
DIRECTOR

**S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

Regd. Office Address: C/o Model Nursery, 5/1, Tiljala Road, Kolkata-700 046, West Bengal

Head &amp; Main Works Office: "Uliyan House", S.D. Singh Path, P.O. Kadma, Jamshedpur-831 005, Jharkhand

**BALANCE SHEET AS AT 31ST MARCH 2018**

(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
<b>I EQUITY &amp; LIABILITIES</b>			
<b>1 SHAREHOLDER'S FUND</b>			
(a) Share Capital	2	13,67,000.00	13,67,000.00
(b) Reserves & Surplus	3	1,42,69,645.52	1,35,57,215.07
<b>2 NON CURRENT LIABILITIES</b>			
(a) Long Term Borrowings	4	7,34,831.46	10,42,469.75
(b) Deferred Tax Liabilities (Net)	5	-	-
(c) Other Long Term Liabilities	6	2,38,04,651.28	5,45,29,719.14
(d) Long Term Provisions (Gratuity Provision for Employees)		1,31,148.00	1,24,148.00
<b>3 CURRENT LIABILITIES</b>			
(a) Short Term Borrowings	7	36,41,740.18	18,06,923.60
(b) Trade Payables	8	45,13,316.07	49,40,304.07
(c) Other Current Liabilities	9	39,19,166.65	30,85,070.65
(d) Short Term Provisions	10	19,38,914.00	17,60,139.00
<b>TOTAL</b>		<b>5,43,20,413.16</b>	<b>8,22,12,989.28</b>
<b>II ASSETS</b>			
<b>1 NON CURRENT ASSETS</b>			
(a) Property, Plant & Equipment	11	47,59,052.70	43,08,713.53
(b) Non-Current Investments	11.2	1,65,000.00	16,80,000.00
(c) Long Term Loans & Advances	12	1,71,31,796.41	1,69,78,397.18
(d) Other Non Current Assets	13	2,43,784.00	1,44,315.00
<b>2 CURRENT ASSETS</b>			
(a) Inventories	14	2,28,80,847.00	5,17,57,847.00
(b) Trade Receivables	15	15,79,304.02	9,65,189.64
(c) Cash & Cash equivalents	16	46,92,477.36	42,98,161.33
(d) Short Term Loans & Advances	17	21,57,969.30	18,85,242.30
(e) Other Current Assets	18	7,10,182.97	1,95,123.30
<b>TOTAL</b>		<b>5,43,20,413.16</b>	<b>8,22,12,989.28</b>

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

This 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 &amp; CO.

Chartered Accountants

F.R.No. 302039E



CA. Dipak Kumar Shee

(Partner)

M.No.: 061728




Dated: 20th September, 2018

Place: Kolkata

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

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

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

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

**S.D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

Head Office Address: C/o Model Nursery, 5/1, Tiljala Road, Kolkata-700 046, West Bengal

Plant &amp; Main Works Office: "Uliyan 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, 2018**

(Consolidated for all Business Segments)

(Rs.)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
Revenue from Operations	19	7,08,49,957.41	2,74,78,083.73
Other Income	20	3,60,966.81	3,07,869.90
<b>Total Revenue (I+II)</b>		<b>7,12,10,924.22</b>	<b>2,77,85,953.63</b>
<b>Expenses</b>			
Cost of Material Consumed	21	1,84,88,305.61	97,52,397.44
Changes in Inventories of Finished Goods, Work In Progress & Stock in Trade	22	2,88,77,000.00	(66,694.88)
Employees Benefit Expenses	23	1,19,23,659.00	87,97,154.00
Finance Costs	24	1,58,282.50	1,89,198.00
Depreciation & Amortizations	11	16,56,135.87	15,50,534.35
Other Expenses	25	87,41,165.79	70,32,236.90
<b>Total Expenses</b>		<b>6,98,44,548.77</b>	<b>2,72,54,825.81</b>
Profit before exceptional and extra-ordinary items and tax		13,66,375.45	5,31,127.82
Exceptional items		-	-
Profit before extra-ordinary items and tax		13,66,375.45	5,31,127.82
Extra-ordinary Items		-	-
<b>Profit Before Tax</b>	(VII-VIII)	<b>13,66,375.45</b>	<b>5,31,127.82</b>
<b>Tax Expense</b>			
(I) Current Tax		4,83,215.00	3,11,275.00
(II) Deferred Tax		-	-
<b>Profit (Loss) for the period/year</b>	(IX-X)	<b>8,83,160.45</b>	<b>2,19,852.82</b>
<b>Earning per Equity Share</b>			
(I) Basic		64.61	16.08

For accompanying significant accounting policies &amp; notes on the financial statements - Notes 1 &amp; 26

This Statement of Profit &amp; Loss referred to in our report of even date.

This statement above form an integral part of the Financial Statement.

Signed as our separate report of even date

S. SINGHA, NANDI &amp; CO.

Chartered Accountants

Kolkata, INDIA



Dipankar Kumar Shee

Partner

C.No. 96728

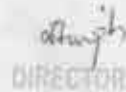
Date: 28th September, 2018

New Kolkata

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

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

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

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

**S.D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

Registered Office Address: C/o Model Nursery, 5/1, Tiljala Road, Kolkata-700 046, West Bengal

Head & Main Works Office: "Uliyan 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, 2018**

(Rs.)

Particulars	Note No.	Figures as at the end of CURRENT reporting period	Figures as at the end of PREVIOUS reporting period
Revenue from Operations	19A	1,80,41,961.48	5,72,010.00
Other Income	20A	53,442.00	30,173.00
<b>Total Revenue (I+II)</b>		<b>1,80,95,403.48</b>	<b>6,02,183.00</b>
<b>Expenses</b>			
Cost of Material Consumed	21A	1,25,14,985.16	48,850.00
Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade	22A	-	4,76,750.00
Employees Benefit Expenses	23A	21,23,243.00	2,014.00
Finance Costs	24A	48,049.00	60,367.00
Depreciation & Amortizations	II	3,97,196.40	1,45,689.68
Other Expenses	25A	47,54,177.52	2,10,172.99
<b>Total Expenses</b>		<b>1,98,37,651.08</b>	<b>9,43,843.67</b>
Profit before exceptional and extra-ordinary items and tax		(17,42,247.60)	(3,41,660.67)
Exceptional items		-	-
Profit before extra-ordinary items and tax		(17,42,247.60)	(3,41,660.67)
Extra-ordinary Items		-	-
<b>Profit Before Tax</b>	(VII-VIII)	<b>(17,42,247.60)</b>	<b>(3,41,660.67)</b>
<b>Tax Expense</b>			
(1) Current Tax		considered separately	considered separately
(2) Deferred Tax		considered separately	considered separately
<b>Profit (Loss) for the period/year</b>	(IX-X)	<b>(17,42,247.60)</b>	<b>(3,41,660.67)</b>
<b>Earning per Equity Share</b>			
(1) Basic		Not Applicable	Not Applicable

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

The Statement of Profit & Loss referred to in our report of even date.

The statements referred above form an integral part of the Financial Statement.

See our separate report of even date

**SHRADDHA NANDI & CO.**

Chartered Accountants

Mem. No. 302039E

*Shree*

Dr. Dipak Kumar Shee

Partner

Mem. No. 067728

Dated: 26th September, 2018

Place: Kolkata



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

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

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

*Diwakar Singh*  
DIRECTOR

*Prabhakar Singh*  
DIRECTOR

Diwakar Singh  
(Director)  
DIN No- 00703649

Prabhakar Singh  
(Director)  
DIN No- 00703565

**S.D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

Registered Office Address: C/o Model Nursery, 5/1, Tiljala Road, Kolkata-700 046, West Bengal

Head & Main Works Office: "Uliyan 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, 2018**

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
Revenue from Operations	19B	4,14,33,377.00	1,51,26,380.00
Other Income	20B & 20C	3,07,524.81	2,77,696.90
<b>Total Revenue (I+II)</b>		<b>4,17,40,901.81</b>	<b>1,54,04,076.90</b>
<b>Expenses</b>			
Cost of Material Consumed	21B	24,55,800.14	65,75,324.00
Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade	22B	2,91,75,757.04	1,88,427.56
Employees Benefit Expenses	23B	49,62,705.00	44,82,470.00
Finance Costs	24B	-	-
Depreciation & Amortizations	11	1,22,841.73	1,46,905.35
Other Expenses	25B	10,90,712.17	30,13,429.89
<b>Total Expenses</b>		<b>3,78,07,816.08</b>	<b>1,44,06,556.80</b>
Profit before exceptional and extra-ordinary items and tax		39,33,085.73	9,97,520.10
Exceptional items		-	-
Profit before extra-ordinary items and tax		39,33,085.73	9,97,520.10
Extra-ordinary Items		-	-
<b>Profit Before Tax</b>	(VII-VIII)	<b>39,33,085.73</b>	<b>9,97,520.10</b>
<b>Tax Expense</b>			
(1) Current Tax		considered separately	considered separately
(2) Deferred Tax		considered separately	considered separately
<b>Profit (Loss) for the period/year</b>	(IX-X)	<b>39,33,085.73</b>	<b>9,97,520.10</b>
<b>Earning per Equity Share</b>			
(1) Basic		Not Applicable	Not Applicable

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

This Statement of Profit & Loss referred to in our report of even date.

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

See our separate report of even date

**GUHA, NANDI & CO.**

Chartered Accountants

Reg. No. 302039E

*(Signature)*

**Dr. Digak Kumar Shee**

(Partner)

Reg. No. 61728

Dated: 29th September, 2018

Place: Kolkata



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

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

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

*(Signature)*  
DIRECTOR

**Diwakar Singh**  
(Director)  
DIN No- 00703649

*(Signature)*  
DIRECTOR

**Prabhakar Singh**  
(Director)  
DIN No- 00703565

**S.D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

Registered Office Address: C/o Model Nursery, 5/1, Tiljala Road, Kolkata-700 046, West Bengal

Head &amp; 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, 2018**

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
Revenue from Operations		-	-
Other Income		-	-
<b>Total Revenue (I+II)</b>		-	-
<b>Expenses</b>			
Cost of Material Consumed	21C	3,00,757.04	3,92,055.44
Changes in Inventories of Finished Goods, Work In Progress & Stock	22C	(3,00,757.04)	(7,34,872.44)
Employees Benefit Expenses	23C	-	-
Finance Costs	24C	-	-
Depreciation & Amortizations	11	-	-
Other Expenses	25C	-	3,42,817.00
<b>Total Expenses</b>		(0.00)	
Profit before exceptional and extra-ordinary items and tax		0.00	-
Exceptional items		-	-
Profit before extra-ordinary items and tax		0.00	-
Extra-ordinary Items		-	-
<b>Profit Before Tax</b>	(VII-VIII)	0.00	-
<b>Tax Expense</b>			
(1) Current Tax		considered separately	considered separately
(2) Deferred Tax		considered separately	considered separately
<b>Profit (Loss) for the period/year</b>	(IX-X)	0.00	-
<b>Earning per Equity Share</b>			
(1) Basic		Not Applicable	Not Applicable

The accompanying significant accounting policies &amp; notes on the financial statements - Notes 1 &amp; 26

The Statement of Profit &amp; Loss referred to in our report of even date.

The same referred above form an integral part of the Financial Statement.

The same of our separate report of even date.

For GEHA, NANDI &amp; CO.

Chartered Accountants

Firm No. 302039E



Dipak Kumar Shee

(Partner)

Firm No. 061728

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

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

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


  
DIRECTOR
Diwakar Singh  
(Director)  
DIN No- 00703649

  
DIRECTOR
Prabhakar Singh  
(Director)  
DIN No- 00703565

Date: 20th September, 2018

Place: Kolkata

**SINGH CONSTRUCTION CO. PRIVATE LIMITED**

Registered Office Address: C/o Model Nursery, 5/1, Tiljala Road, Kolkata-700 046, West Bengal

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, 2018**

(Rs `)

Particulars	Note No.	Figures as at the end of CURRENT reporting period	Figures as at the end of PREVIOUS reporting period
Revenue from Operations	19C	1,13,74,618.93	1,17,79,693.73
Other Income		-	-
<b>Total Revenue (I+II)</b>		<b>1,13,74,618.93</b>	<b>1,17,79,693.73</b>
<b>Expenses</b>			
Cost of Material Consumed	21D	32,16,763.27	27,36,168.00
Changes in Inventories of Finished Goods, Work In Progress & Stock In Trade	22D	2,000.00	3,000.00
Employees Benefit Expenses	23D	48,37,711.00	43,12,670.00
Finance Costs	24D	1,10,233.50	1,28,831.00
Depreciation & Amortizations	11	11,36,097.74	12,57,939.32
Other Expenses	25D	28,96,276.10	34,65,817.02
<b>Total Expenses</b>		<b>1,21,99,081.61</b>	<b>1,19,04,425.34</b>
Profit before exceptional and extra-ordinary items and tax		(8,24,462.68)	(1,24,731.61)
Exceptional Items		-	-
Profit before extra-ordinary items and tax		(8,24,462.68)	(1,24,731.61)
Extra-ordinary Items		-	-
<b>Profit Before Tax</b>	(VII-VIII)	<b>(8,24,462.68)</b>	<b>(1,24,731.61)</b>
<b>Tax Expense</b>			
(1) Current Tax		considered separately	considered separately
(2) Deferred Tax		considered separately	considered separately
<b>Profit (Loss) for the period/year</b>	(IX-X)	<b>(8,24,462.68)</b>	<b>(1,24,731.61)</b>
<b>Earning per Equity Share</b>			
(1) Basic		Not Applicable	Not Applicable

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

The Statement of Profit & Loss referred to in our report of even date.

The same referred above form an integral part of the Financial Statement.

For and on behalf of our separate report of even date

**CHANDRA, NANDI & CO.**

Chartered Accountants

Mem. No. 302039E

*Chandra*

**Chandra Kumar Shee**

(Partner)

Mem. No. 361728

Date: 25th September, 2018

Place: Kolkata



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

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

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

*Diwakar Singh*  
DIRECTOR

**Diwakar Singh**  
(Director)  
DIN No- 00703649

*Prabhakar Singh*  
DIRECTOR

**Prabhakar Singh**  
(Director)  
DIN No- 00703565

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

(Regd. Office Address : C/o. "Model Nursery", 5/1, Tiljala Road, Kolkata - 700 046)

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

**Notes forming part of Financial Statements as at 31<sup>st</sup> March 2018**

**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 31<sup>st</sup> March are also accounted for on their actual checkout date basis.

1.4.5 Dividend income is recognized when the company's right to receive the payment is established beyond doubt.

**1.5. Property, Plant & Equipment: (AS-10)**

Property, plant & equipment are stated at their cost of acquisition inclusive of freight, duties & taxes wherever applicable and are also inclusive of incidental expenses related to acquisition. They s also include financing cost relating to borrowed funds attributable to construction or acquisition of those assets to which they relate.

**1.6. Depreciation: (AS-6)**

Depreciation on property, plant & equipment is provided for in the Accounts on the "Written Down Value" at applicable rates based on the useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

**1.7. Impairment of Assets: (AS-28)**

Impairment of cash generating units/assets is ascertained and considered, where the carrying cost exceeds the recoverable amount.

**1.8. Intangible Assets: (AS-26)**

1.8.1 Intangible Assets are recognized when it is probable that the future economic benefit that are attributable to the assets will flow to the Company and the cost of the assets can be measured reliably. The amortizable amount of an intangible asset is allocated over its estimated useful life.

1.8.2 Costs incurred on technical know-how/license fees, patent or trade marks are capitalized.

1.8.3 Expenditure on Research, Development & Market Survey, other than on capital account is charged to revenue.



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

*Singh*  
DIRECTOR

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

*B Singh*  
DIRECTOR



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

Regd. Office Address : C/o. "Model Nursery", 5/1, Tiljala Road, Kolkata - 700 046

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

**Notes forming part of Financial Statements as at 31<sup>st</sup> March 2018**

**Note 1**

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

- 1.9 **Foreign Currency Transactions/Translation: (AS-11)**
- 1.9.1 Foreign exchange transactions are to be recorded at the exchange rates prevailing on the date of the transaction.
- 1.9.2 Monetary items denominated in foreign currencies (such as cash, receivables, payables etc.) if outstanding at the year end, are to be translated at exchange rates applicable as at the year end.
- 1.9.3 Non-monetary items denominated in foreign currency (such as investments, fixed assets etc) are to be valued at the exchange rate prevailing on the date of the transactions.
- 1.9.4 Any gains or losses arising due to exchange differences at the time of translation or settlement are to be accounted for in the Profit & Loss account either under the head foreign exchange fluctuation or interest cost, as the case may be, except those relating to acquisition of assets.
- 1.9.5 Foreign currency liabilities incurred for the acquisition of imported fixed assets are to be translated at exchange rates prevailing on the last working day of the accounting year or forward cover rates, as may be applicable. The net variation arising out of the said translation is to be adjusted to the cost of fixed assets.
- 1.20 **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.
- 1.21 **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.
- 1.22 **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.
- 1.23 **Accounting For Taxes on Income: (AS-22)**
- Income Tax expenses comprise current tax and deferred tax charge. Deferred Tax is recognized on timing difference, on account of difference between net book value of depreciable assets as per Companies Act 2013 vis-a-vis Written down Value as per Income Tax Act that originate in one period and are capable of reversal in or more subsequent periods. Deferred Tax assets are recognized only if there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets will be realized. Such assets are reviewed as at each Balance Sheet date to reassess reliability thereof.
- 1.34 **Contingent Liabilities: (AS-29)**
- 1.34.1 Show cause notices, if any, issued by various Authorities are not considered as obligation.
- 1.34.2 When demand notices are raised against such show-cause notices and are disputed by the Company, these are classified as disputed obligations.
- 1.34.3 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.



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

*Singh*  
DIRECTOR

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

*Banghi*  
DIRECTOR

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

Regd. Office Address : C/o. "Model Nursery", 5/1, Tiljala Road, Kolkata - 700 046)

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

**Notes forming part of Financial Statements as at 31<sup>st</sup> March 2018**

**Note 1**

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

**1.15 Segment Reporting: (AS-17)**

The company has formulated a policy regarding Segment identification and reporting thereof in terms of Accounting Standard-17 of the ICAI though such standard is not applicable to the Company at present.

**1.16 Related Party Disclosures: (AS-18)**

Transactions between related parties are disclosed as per Accounting Standard-18, "Related Party Disclosures". Accordingly, disclosures regarding the name of the transacting related party, description of the relationship between the parties, nature of transactions & the amount outstanding as at the end of the accounting year, are made.

**1.17 Earnings Per Share: (AS-20)**

Earnings per equity share (basic/diluted) is arrived at by dividing the Net Profit or Loss for the period attributable to the equity shareholders by the average number of equity shares outstanding during the year.

**1.18 Cash Flow Statement**

Cash flows are reported using the indirect method, whereby profit/loss before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing flows. The cash flows from operating, investing and financing activities of the Company are segregated.

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.**



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

*S. Singh*  
DIRECTOR

Director

DIN - 00703649

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

*S. Singh*  
DIRECTOR

Director

DIN - 00703565



**S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

Office Address: C/o Model Nursery, 5/1, Tiljala Road, Kolkata-700 046, West Bengal

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

Companying Notes on Financial Statements for the year ended on 31st March 2018

Item No.

	Current Year As at 31st March 2018	Previous Year As at 31st March 2017
<b>SHARE CAPITAL</b>		
<b>2</b> <u>Authorised Share Capital</u> 20,000 Equity Shares of ` 100/- each (Previous Year : 20,000 Equity Shares of ` 100/- each)	20,00,000.00	20,00,000.00
	<b>20,00,000.00</b>	<b>20,00,000.00</b>
<u>Issued Subscribed &amp; Paid up</u> 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.)	13,67,000.00	13,67,000.00
<b>Total</b>	<b>13,67,000.00</b>	<b>13,67,000.00</b>
<b>2.1 The reconciliation of the number of shares outstanding is set out below:</b>		
	Value of Shares (Rs.)	Value of Shares (Rs.)
Equity Shares out of the issued, subscribed and paid up share capital were allotted at par to the original subscribers on formation.	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
<b>Equity Shares as at the end of the year</b>	<b>13,67,000.00</b>	<b>13,67,000.00</b>
<b>2.2 The Details of Shareholders holding more than 5% shares :</b>		
	<u>No of Equity Shares as at</u> <b>31.3.18</b>	<u>No of Equity Shares as at</u> <b>31.3.17</b>
Mr. Diwakar Singh	1650 (12.07%)	1650 (12.07%)
Mr. Prabhakar Singh	1650 (12.07%)	1650 (12.07%)
Mrs. Sona Devi	-	0
Mrs. Neeru Singh	5185 (37.93%)	5185 (37.93%)
Mrs. Pallavi Singh	5185 (37.93%)	5185 (37.93%)
<b>2.3 Terms/Rights attached to Equity shares:</b>		
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.		
For S. D. SINGH CONSTRUCTION CO. PVT. LTD.  DIRECTOR		
For S. D. SINGH CONSTRUCTION CO. PVT. LTD.  DIRECTOR		
<b>RESERVES AND SURPLUS</b>		
<b>3.1</b> <u>General Reserve</u> As per last Balance Sheet Add: Transfer from Statement of Profit & Loss	20,00,000.00 7,50,000.00	12,50,000.00 7,50,000.00
<b>(Total-A)</b>	<b>27,50,000.00</b>	<b>20,00,000.00</b>
<b>3.2</b> <u>Profit &amp; Loss Account</u> As per last Balance Sheet Add: Profit/(Loss) for the year (Net of Tax Provision)	1,15,57,215.07 8,83,160.45	1,23,21,829.95 2,19,852.82
	<b>1,24,40,375.52</b>	<b>1,25,41,682.77</b>
<u>Less: Appropriations:</u> Transferred to General Reserve Proposed Dividend on Equity Shares Corporate Tax on Dividend Income Tax Adjustment for earlier year	7,50,000.00 1,36,700.00 27,340.00 6,690.00	7,50,000.00 1,36,700.00 20,505.00 77,262.70
<b>(Total-B)</b>	<b>1,15,19,645.52</b>	<b>1,15,57,215.07</b>
<b>Total(A)+(B)</b>	<b>1,42,69,645.52</b>	<b>1,35,57,215.07</b>



**S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

Registered Office Address: C/o Model Nursery, 5/1, Tiljala Road, Kolkata-700 046, West Bengal

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

Companying Notes on Financial Statements for the year ended on 31st March 2018

Item No.		Current Year As at 31st March 2018	Previous Year As at 31st March 2017
	<b>NON CURRENT LIABILITIES</b>		
4	<b>Long Term Borrowings</b>		
4.1	<b>Secured Loans (Term Loans)</b>		
	State Bank of India, Kadma Br. - (Vehicle Loan)	7,34,831.46	10,42,469.75
	(Total-A)	7,34,831.46	10,42,469.75
4.1.1	<b>Details of Securities (for 4.1)</b>		
	For State Bank of India-Secured against hypothecation of Vehicle		
4.1.2	<b>Maturity Profiles: (for 4.1)</b>		
	- for State Bank of India : repayable in 72 monthly installments		
	Total(A)+(B)	7,34,831.46	10,42,469.75
5	<b>NON CURRENT LIABILITIES</b>		
	<b>Deferred Tax Liabilities (Net)</b>		
	Balance as per previous Account	DOES NOT ARISE	DOES NOT ARISE
	Deductions during the year		
	Total		
6	<b>NON CURRENT LIABILITIES</b>		
	<b>Other Long Term Liabilities</b>		
	Advance money received against flat bookings: (to the extent remaining to be adjusted against actual sales) - Adityapur, Jamshedpur Project	2,38,04,651.28	5,45,29,719.14
		2,38,04,651.28	5,45,29,719.14
7	<b>CURRENT LIABILITIES</b>		
	<b>Short Term Borrowings</b>		
7.1	<b>Secured Loans (Cash Credit) (Repayable on Demand)</b>		
	- Dena Bank, Jamshedpur	8,34,528.39	14,94,183.60
	(Total-A)	8,34,528.39	14,94,183.60
	<b>Details of Securities:</b>		
	Secured by exclusive personal properties of Directors.		
7.2	<b>Secured Loans (Vehicle Term loans)</b>		
	Current maturities of long term debts (repayable within next 12 months)		
	State Bank of India , Kadma Br. - (Vehicle Loan)	3,07,211.79	3,12,740.00
	(Total-B)	3,07,211.79	3,12,740.00
	(for security details and maturity profile see Note 4.1.1 and 4.1.2)		
	<b>Unsecured Loans (Interest Free)</b>		
7.3	<b>From Others</b>		
	Mr. Shailendra Sahu	25,00,000.00	
	(Total-C)	25,00,000.00	
	Total(A)+(B)+©	36,41,740.18	18,06,923.60



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

*Singh*  
DIRECTOR

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

*Singh*  
DIRECTOR

**S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

Office Address: C/o Model Nursery, 5/1, Tiljala Road, Kolkata-700 046, West Bengal

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

Companying Notes on Financial Statements for the year ended on 31st March 2018

Page No.

	Current Year As at 31st March 2018	Previous Year As at 31st March 2017
<b>CURRENT LIABILITIES</b>		
<b>Trade Payables</b>		
Sundry Creditors		
- Due to Micro, Small & Medium Enterprises		
- Due to other than those in (i) above as determined & identified by the Directors.		
	45,13,316.07	49,40,304.07
	<b>45,13,316.07</b>	<b>49,40,304.07</b>
<b>CURRENT LIABILITIES</b>		
<b>Other Current Liabilities</b>		
<b>Duties &amp; Taxes Payable:</b>		
CGST-Reverse Charge Payable: Contract Division	875.00	-
CGST- Payable : Hotel Division	75,949.00	-
SGST-Reverse Charge Payable :Contract Division	875.00	-
SGST- Payable: Hotel Division	75,949.00	-
Cess -Payable: Hotel Division	245.00	-
CGST- Payable: Contract Division	3,03,717.00	-
CGST- Payable:Hotel Division	-	-
SGST- Payable:Contract Division	3,03,717.00	-
Sales Tax payable on Sale of Flats	8,91,832.00	7,35,557.00
Service Tax payable on security services (Promoter Div.)	-	23,277.00
ESIC Payable	6,197.00	-
Employees State Insurance (Hotel Division)	4,369.00	6,728.00
Employees State Insurance (Promoter Division)	-	2,336.00
TDS Payable (Construction & Promoter Division)	43,677.00	22,313.00
TDS Payable (Hotel Division)	8,850.00	5,250.00
TDS Payable on Advertisement & Security Charges	-	-
TDS Payable (Directors' Remuneration)	6,30,000.00	9,73,000.00
EPF Payable	40,793.00	-
EPF Payable Promoter	-	33,002.00
<b>Retention Money Payable (Contractors):</b>		
Retention payable to Maa Deori	600.00	-
Retention payable to Ashok Mishra	10,322.00	10,322.00
Retention payable to Binay Kumar Jha	40,955.00	40,955.00
Retention payable to Gulab Mudi	65,341.00	65,341.00
Retention payable to Jamil Akhter	7,837.00	34,414.00
Retention payable to Maa Deori Const-Nandu mukhi	3,823.00	3,823.00
<b>Other Payables:</b>		
Electricity & Office Rent (Construction & Promoter Division)	1,06,199.65	1,85,558.65
Liabilities for Expenses	2,140.00	2,140.00
Wages Payable: Hotel Division	57,850.00	-
Maintainance payable to SDS society	6,72,000.00	5,76,000.00
Advance recd. agnst. Sale of Safari	4,00,000.00	2,00,000.00
Registered Office Licence Fees	9,000.00	9,000.00
<b>Auditors' Remuneration (Accumulated)</b>		
- Statutory Audit fees	76,310.00	76,310.00
- Tax Audit Fees	79,744.00	79,744.00
<b>Total</b>	<b>39,19,166.65</b>	<b>30,85,070.65</b>

**CURRENT LIABILITIES**

**Short Term Provisions**

For Proposed Dividend on Equity Shares	1,36,700.00	1,36,700.00
For Corporate Tax (On Proposed Dividend)	27,340.00	20,505.00
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: 2017-18	-	3,11,275.00
For Income Tax - Assessment Year: 2018-19	4,83,215.00	-
<b>Total</b>	<b>19,38,914.00</b>	<b>17,60,139.00</b>



Total

19,38,914.00

17,60,139.00

**S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

Registered Office Address: C/o Model Nursery, 5/1, Tiljala Road, Kolkata-700 046, West Bengal

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

Companying Notes on Financial Statements for the year ended on 31st March 2018

Note No.

	Current Year As at 31st March 2018	Previous Year As at 31st March 2017
<b>NON CURRENT ASSETS</b>		
11	<b>Property, Plant &amp; Equipment</b>	
	47,59,052.70	43,08,713.53
	<b>Total</b>	<b>43,08,713.53</b>
11.2	<b>Non- Current Investments</b>	
	Non-trade investment, (At cost)	
	a) ICICI Prudential Mutual Fund (SIP) (MV 30,064/-)	
	30,000.00	1,40,000.00
	b) DHFL (SIP)	
	-	25,000.00
	c) DSP Black Rock Mutual Fund (SIP) ( MV 20,076/-)	
	20,000.00	1,40,000.00
	d) DSP Black Rock Mutual Fund (Income OPP) (MV 76,027/-)	
	75,000.00	3,00,000.00
	e) INVESCO Mutual Fund (SIP) (MV 40,032/-)	
	40,000.00	75,000.00
	f) HDFC Ltd. Mutual Fund	
	-	10,00,000.00
	<b>Total</b>	<b>16,80,000.00</b>
<b>NON CURRENT ASSETS</b>		
12	<b>Long Term Loans &amp; Advances</b>	
	(Unsecured, Considered Good)	
	S.D. Singh Polytube Co. Pvt Ltd (Loan)-Interest Free	
	50,74,035.32	50,63,535.32
	- (Associate Company under same management)	
	Loan to Sri Diwakar Singh (Director)	
	6,29,632.57	5,31,745.75
	Loan to Sri Prabhakar Singh (Director)	
	32,77,774.50	15,63,074.09
	Loan to Smt Neeru Singh (Director)	
	9,14,828.51	7,06,891.51
	Loan to Smt Pallavi Singh (Director)	
	6,45,262.51	7,33,595.51
	Loan to Sri Amit 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	-
	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	31,50,000.00
	Advance for Purchase of Land at Adityapur-Abdul Bari	
	37,20,000.00	27,20,000.00
	Advances - Sri Sambhunath Kumar	
	-	50,000.00
	Advances - Triveni Enterprises	
	-	40,000.00
	<b>Security Deposits:</b>	
	- 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	2,00,000.00
	- with Jamshedpur Telephones (Hotel Division)	
	45,000.00	45,000.00
	Deposit with AMC	
	-	11,00,000.00
	<b>Total</b>	<b>1,69,78,397.18</b>
<b>NON CURRENT ASSETS</b>		
13	<b>Other Non Current Assets</b>	
	Accrued Interest on Long Term Fixed Deposits	
	2,43,784.00	1,44,315.00
	<b>Total</b>	<b>1,44,315.00</b>



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**

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

Companying Notes on Financial Statements for the year ended on 31st March 2018

Note No.

	Current Year As at 31st March 2018	Previous Year As at 31st March 2017
<b>CURRENT ASSETS</b>		
<b>14 Inventories</b>		
<i>(a) Restaurant Division:</i>		
(i) Foods, Provisions & Bar Stock (At Cost)	1,80,847.00	1,82,847.00
<i>(b) Promoters' Division:</i>		
(i) Construction-In-Progress (Flats) - Adityapur Project	2,11,80,147.52	5,03,55,904.56
(ii) Construction-In-Progress (Flats) - Abdulbari Project	15,19,852.48	12,19,095.44
<i>(c) Construction Contractors' Division:</i>		
Work-In-Progress (Estimated & Certified by Directors)		
<b>Total</b>	<b>2,28,80,847.00</b>	<b>5,17,57,847.00</b>
<b>CURRENT ASSETS</b>		
<b>15 Trade Receivables</b>		
<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	9,98,771.38	
Retention Money (from Bills) receivable from:		
NBCC Ltd.		3,84,657.00
<b>Total</b>	<b>15,79,304.02</b>	<b>9,65,189.64</b>
<b>CURRENT ASSETS</b>		
<b>16 Cash &amp; Cash Equivalents</b>		
Cash balances on hand:		
- Hotel Division	3,08,098.55	2,42,084.79
- Civil Construction & Promoter Division	11,50,806.36	1,84,129.00
Bank balances with scheduled Banks	21,33,572.45	27,71,947.54
Fixed Deposit with Scheduled Banks	11,00,000.00	11,00,000.00
- (Maturity period beyond 12 months)		
<b>Total</b>	<b>46,92,477.36</b>	<b>42,98,161.33</b>
<b>CURRENT ASSETS</b>		
<b>17 Short Term Loans and Advances</b>		
Receivable from Security Agencies for TDS	2,448.00	8,272.00
Receivable from Advertisement Agencies for TDS	4,420.00	4,420.00
Advance Tax	1,00,000.00	2,00,000.00
<i>Tax Deducted at Source:</i>		
- 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		65,755.00
- Assessment Year: 2018-19	4,44,306.00	
<i>Income Tax (Self Assessment)</i>		
- Assessment Year: 2011-12	2,80,310.00	2,80,310.00
<b>Total</b>	<b>21,57,969.30</b>	<b>18,85,242.30</b>
<b>CURRENT ASSETS</b>		
<b>18 Other Current Assets</b>		
Interest Accrued on Security Deposit with Tisco (Jusco)	2,13,119.30	1,65,021.30
GST Input (Hotel Div)	81,318.57	
GST Input (Contract Div)	4,15,744.50	
Service Tax Input Security (Promoter Div.)		23,277.00
Service Tax Input Security (Hotel Div)		6,825.00
<b>Total</b>	<b>7,10,182.37</b>	<b>1,95,123.30</b>

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

*Singh*  
DIRECTOR

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

*Singh*  
DIRECTOR



A. Construction Business Particulars	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	Original Cost as at 01.04.17	Addition during the year	Transfer during the year	Total Cost as at 31.03.18	As at 01.04.17	During the year	Total as at 31.03.18	Carrying Value 31.03.18	Carrying Value 31.03.17
<b>VEHICLES</b>									
Tractor	4,862.15	-	-	4,862.15	4,861.54	-	4,861.54	0.61	0.61
Motor Cycle	13,965.75	-	-	13,965.75	13,927.63	-	13,927.63	38.12	38.12
Cycle	23.63	-	-	23.63	23.02	-	23.02	0.61	0.61
<b>PLANT &amp; MACHINERY</b>									
Mixer Machine	2,41,196.68	-	-	2,41,196.68	2,03,373.07	11,813.98	2,15,187.05	26,009.63	37,823.61
Grinding Machine	40,040.00	-	-	40,040.00	38,141.43	-	38,141.43	1,898.57	1,898.57
Air Fanifier	5,936.00	-	-	5,936.00	5,637.68	-	5,637.68	298.32	298.32
Air Conditioner	95,700.00	-	-	95,700.00	10,673.94	17,099.78	28,173.72	67,526.28	85,026.06
Inventory	18,104.79	-	-	18,104.79	17,364.30	-	17,364.30	740.49	740.49
Water Pump	15,020.00	-	-	15,020.00	4,937.85	-	4,937.85	10,082.15	10,082.15
Weighing Machine	8,000.00	-	-	8,000.00	6,057.40	763.52	6,820.92	1,179.08	1,942.60
Vibrator	9.70	-	-	9.70	8.96	-	8.96	0.74	0.74
Boiler	175.00	-	-	175.00	174.26	-	174.26	0.74	0.74
Earth Excavator	3,45,000.00	-	-	3,45,000.00	3,40,542.39	-	3,40,542.39	4,457.61	4,457.61
Computers	11,471.00	-	2,355.94	13,826.94	10,696.18	516.17	11,212.35	2,614.59	774.82
Computer Printer	9,800.00	-	-	9,800.00	5,380.27	-	5,380.27	4,419.73	4,419.73
Typewriter	8,227.95	-	-	8,227.95	7,775.02	-	7,775.02	452.93	452.93
<b>Furniture &amp; Fixtures</b>									
Furniture	9,85,471.42	2,12,925.00	-	11,98,396.42	1,48,302.87	3,23,493.59	4,71,796.46	7,26,599.96	8,37,168.55
C.C Camera	1,60,000.00	34,000.00	-	1,94,000.00	1,05,353.21	21,465.73	1,26,817.94	67,182.06	54,647.79
TV	14,500.00	-	-	14,500.00	1,247.39	3,727.61	3,975.00	10,525.00	13,252.61
Hinch Machine	1,87,200.00	-	-	1,87,200.00	1,29,828.77	16,243.71	1,46,066.48	41,133.52	37,379.23
Logitech Camera	1,100.00	-	-	1,100.00	735.85	103.11	838.94	261.06	544.17
MTS Dangle	1,600.00	-	-	1,600.00	1,332.86	75.64	1,408.50	191.50	267.14
Refrigerator (Videocon)	25,000.00	-	-	25,000.00	16,199.92	2,491.56	18,691.48	6,308.52	8,800.08
<b>Total (A)</b>	<b>21,92,404.07</b>	<b>2,49,280.94</b>	<b>-</b>	<b>24,41,685.01</b>	<b>10,72,546.79</b>	<b>3,97,196.40</b>	<b>14,69,743.19</b>	<b>9,71,941.82</b>	<b>11,19,857.28</b>
<b>Previous Years Figures (A)</b>	<b>11,85,678.07</b>	<b>10,06,726.00</b>	<b>-</b>	<b>21,92,404.07</b>	<b>9,26,857.11</b>	<b>1,45,689.68</b>	<b>10,72,546.79</b>	<b>11,19,857.28</b>	<b>3,39,849.22</b>

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

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

*Durga*  
DIRECTOR



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

*Binay*  
DIRECTOR





Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK		
	Original Cost as at 01.04.17	Addition during the year	Transfer during the year	Total Cost as at 31.03.18	As at 01.04.17	During the year	Total as at 31.03.18	Carrying Value 31.03.18	Carrying Value 31.03.17
C. Promoter Business									
PLANT & MACHINERY									
Computer Printer	6,000.00	-	-	6,000.00	3,261.84	2,718.16	6,000.00	-	2,718.16
UPS Battery	2,300.00	-	-	2,300.00	1,257.97	1,042.03	2,300.00	-	1,042.03
Motor Car	16,34,926.00	-	-	16,34,926.00	12,14,354.65	1,19,081.54	13,33,416.19	3,01,509.81	4,20,991.35
Total (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	4,24,351.54
Previous years Figures (C)	16,43,226.00	-	-	16,43,226.00	10,71,969.11	1,46,905.95	12,18,874.46	4,24,351.54	
Grand Total (A + B + C)	1,21,00,674.36	22,27,758.30	1,21,263.26	1,42,07,149.40	77,91,960.64	16,56,135.87	94,48,096.71	67,59,052.70	43,06,713.53

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



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

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

**S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

(Regd. Office Address: C/o Model Nursery, 5/1, Tiljala Road, Kolkata-700 046, West Bengal)

(Head &amp; Main Works Office: "Ullyan House", S.D. Singh Path, P.O. Katma, Jamshedpur-831 005, Jharkhand)

Notes on Financial Statements for the year ended on 31st March 2018

		Current Year ended on 31st March 2018	Previous Year ended on 31st March 2017
<b>Revenue from Operations</b>	<b>19</b>		
<b>Segments</b>			
(a) Civil Construction-Contract Division	19A	1,80,41,961.48	5,72,010.00
(b) Civil Construction-Promoter Div.(Adp. Project)	19B	4,14,33,377.00	1,51,26,380.00
(c) Hotel & Restaurant Division	19C	1,13,74,618.93	1,17,79,693.73
<b>Total</b>		<b>7,08,49,957.41</b>	<b>2,74,78,083.73</b>
<b>Other Income</b>	<b>20</b>		
<b>Segments</b>			
(a) Civil Construction-Contract Division	20A	53,442.00	30,173.00
(b) Civil Construction-Promoter Division	20B	2,00,522.00	2,57,794.00
(c) Miscellaneous	20C	1,07,002.81	19,902.90
<b>Total</b>		<b>3,60,966.81</b>	<b>3,07,869.90</b>
<b>Cost of Materials Consumed</b>	<b>21</b>		
<b>Segments</b>			
(a) Civil Construction-Contract Division	21A	1,25,14,985.16	48,850.00
(b) Civil Construction-Promoter Division			
(i) Adityapur Project	21B	24,55,800.14	65,75,324.00
(ii) Abdul Bari Project	21C	3,00,757.04	3,92,053.44
(c) Hotel & Restaurant Division	21D	32,16,763.27	27,36,168.00
<b>Total</b>		<b>1,84,88,305.61</b>	<b>97,52,397.44</b>
<b>Changes in Inventories of Finished Goods, Work In Progress &amp; Stock In Trade</b>	<b>22</b>		
<b>Segments</b>			
(a) Civil Construction-Contract Division	22A	-	4,76,750.00
(b) Civil Construction-Promoter Division			
(i) Adityapur Project	22B	2,91,75,737.04	1,88,427.56
(ii) Abdul Bari Project	22C	(3,00,757.04)	(7,34,872.44)
(c) Hotel & Restaurant Division	22D	2,000.00	3,000.00
<b>Total</b>		<b>2,88,77,000.00</b>	<b>(66,694.88)</b>
<b>Employees Benefit Expenses</b>	<b>23</b>		
<b>Segments</b>			
(a) Civil Construction-Contract Division	23A	21,23,243.00	2,014.00
(b) Civil Construction-Promoter Division			
(i) Adityapur Project	23B	49,62,705.00	44,82,470.00
(ii) Abdul Bari Project	23C	-	-
(c) Hotel & Restaurant Division	23D	48,37,711.00	43,12,670.00
<b>Total</b>		<b>1,19,23,659.00</b>	<b>87,97,154.00</b>
<b>Finance Costs</b>	<b>24</b>		
<b>Segments</b>			
(a) Civil Construction-Contract Division	24A	48,049.00	60,367.00
(b) Civil Construction-Promoter Division			
(i) Adityapur Project	24B	-	-
(ii) Abdul Bari Project	24C	-	-
(c) Hotel & Restaurant Division	24D	1,10,233.50	1,28,831.00
<b>Total</b>		<b>1,58,282.50</b>	<b>1,89,198.00</b>
<b>Other Expenses</b>	<b>25</b>		
<b>Segments</b>			
(a) Civil Construction-Contract Division	25A	47,54,177.52	2,10,172.99
(b) Civil Construction-Promoter Division			
(i) Adityapur Project	25B	10,90,712.17	30,13,429.89
(ii) Abdul Bari Project	25C	-	3,42,817.00
(c) Hotel & Restaurant Division	25D	28,96,276.10	34,65,817.02
<b>Total</b>		<b>87,41,165.79</b>	<b>70,32,236.90</b>



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

 S. D. Singh  
 Director

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

 S. D. Singh  
 DIRECTOR

**S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

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**Notes to Financial Statements for the year ended on 31st March, 2018**

Particulars	Note No.	For The Year Ended on 31.03.2018	For The Year Ended on 31.03.2017
<b>Revenue from Operations</b>			
<i>Civil Construction-Contract Division</i>			
SDSM Foundations Job Receipts (Gross)	19A	1,80,41,961.48	3,70,620.00
NBCC Ltd Job Receipts (Gross)			2,01,390.00
<b>Total</b>		<b>1,80,41,961.48</b>	<b>5,72,010.00</b>
<b>Revenue from Operations</b>			
<i>Civil Construction-Promoter Division</i>			
Sale of Flats (Adityapur Project)	19B	4,08,61,360.00	1,39,48,240.00
Recovery of Electricity & Maintenance Charges (Adityapur)		5,68,000.00	11,10,000.00
Extra Works Receipts (Adityapur)		4,017.00	68,140.00
<b>Total</b>		<b>4,14,33,377.00</b>	<b>1,51,26,380.00</b>
<b>Revenue from Operations</b>			
<i>Hotel &amp; Restaurant Division</i>			
Hotel Room Tariff Receipts	19C	88,06,981.68	1,01,66,006.93
Restaurant Sales (Net of Taxes)		24,31,122.25	15,80,809.80
Banquet and Party Charges		87,203.00	
Income from Hotel Utilities		49,312.00	32,877.00
<b>Total</b>		<b>1,13,74,618.93</b>	<b>1,17,79,693.73</b>
<b>Other Income</b>			
<i>Civil Construction-Contract Division</i>			
Interest on Security Deposit with TISCO (fusco)	20A	53,442.00	30,173.00
<b>Total</b>		<b>53,442.00</b>	<b>30,173.00</b>
<b>Other Income</b>			
<i>Civil Construction-Promoter Division</i>			
(i) Adityapur Project (Other Income)	20B	90,000.00	
(ii) Adityapur Project (Interest on FD)		1,10,522.00	1,00,013.00
(iii) Adityapur Project (Interest for delayed payments for flats)			1,57,781.00
<b>Total</b>		<b>2,00,522.00</b>	<b>2,57,794.00</b>
<b>Other Income</b>			
<i>Miscellaneous</i>			
Interest on Loan	20C		10,000.00
Profit on sale of Investments		1,03,822.63	
Interest on I.Tax refunds			8,607.42
Misc. Payables Written Back		3,180.18	1,295.48
<b>Total</b>		<b>1,07,002.81</b>	<b>19,902.90</b>

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

*Singh*  
DIRECTOR



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

*Singh*  
DIRECTOR

**S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

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

Notes to Financial Statements for the year ended on 31st March, 2018

Particulars	Note No.	For The Year Ended on 31.03.2018	For The Year Ended on 31.03.2017
<b>Cost of Materials Consumed</b>			
<b>Civil Construction-Contract Division</b>			
Construction Materials Consumed	21A		
	Total	1,25,14,985.16	48,850.00
		<u>1,25,14,985.16</u>	<u>48,850.00</u>
<b>Cost of Materials Consumed</b>			
<b>Civil Construction-Promoter Division</b>			
<b>(Adityapur Project)</b>			
<b>Cost of Material Consumed</b>			
Payment to contractors			
Raw Materials Consumed		2,32,000.00	
Other construction items (payment to contractor)		2,23,800.14	38,70,432.00
Payment for Project Land			27,04,892.00
	Total	20,00,000.00	
		<u>24,55,800.14</u>	<u>65,75,324.00</u>
<b>Cost of Materials Consumed</b>			
<b>Civil Construction-Promoter Division</b>			
<b>(Abdul Bari Project)</b>			
Raw Materials Consumed	21C		
	Total	3,00,757.04	3,92,055.44
		<u>3,00,757.04</u>	<u>3,92,055.44</u>
<b>Cost of Materials Consumed</b>			
<b>Hotel &amp; Restaurant Division</b>			
Food (Cereals, vegetables etc), Grocery & Beverages	21D		
Housekeeping Materials		25,69,591.03	20,04,310.00
Fuel & Gas		3,11,172.24	4,89,858.00
	Total	3,36,000.00	2,42,000.00
		<u>32,16,763.27</u>	<u>27,36,168.00</u>

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

*S. D. Singh*  
DIRECTOR



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

*S. D. Singh*  
DIRECTOR

**S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

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

Notes to Financial Statements for the year ended on 31st March, 2018

Particulars	Note No.	For The Year Ended on 31.03.2018	For The Year Ended on 31.03.2017
<b>Changes in Inventories of Finished Goods, Work In Progress &amp; Stock In Trade</b>			
<i>Civil Construction-Contract Division</i>			
Opening Work-In-Progress	22A		4,76,750.00
(Less): Closing Work-In-Progress*			
(At Cost) (*As estimated & certified by Directors)			
			<u>4,76,750.00</u>
<b>Changes in Inventories of Finished Goods, Work In Progress &amp; Stock In Trade</b>			
<i>Civil Construction-Premoter Division (Adityapur)</i>			
Opening Work-In-Progress	22B		
(Less): Adjustment		5,03,55,904.56	3,05,44,332.12
Adjusted Balance			
(Less): Closing Work-In-Progress (At Cost)			
		<u>5,03,55,904.56</u>	<u>5,05,44,332.12</u>
<b>Total</b>		<u>(2,11,80,147.52)</u>	<u>(5,03,55,904.56)</u>
		<u>2,91,75,757.04</u>	<u>1,88,427.56</u>
<b>Changes in Inventories of Finished Goods, Work In Progress &amp; Stock In Trade</b>			
<i>Civil Construction-Premoter Division (Abdulbari)</i>			
Opening Work-In-Progress	22C		
(Less): Closing Work-In-Progress (At Cost)		12,19,095.44	4,84,223.00
<b>Total</b>		<u>15,19,852.48</u>	<u>(12,19,095.00)</u>
		<u>(3,00,757.04)</u>	<u>(7,34,872.00)</u>
<b>Changes in Inventories of Finished Goods, Work In Progress &amp; Stock In Trade</b>			
<i>Hotel &amp; Restaurant Division</i>			
Opening Inventories	22D		
(Less): Closing Inventories (At Cost)		1,82,847.00	1,85,847.00
<b>Total</b>		<u>(1,80,847.00)</u>	<u>(1,82,847.00)</u>
		<u>2,000.00</u>	<u>3,000.00</u>



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

*Singh*  
DIRECTOR

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

*Singh*  
DIRECTOR

**S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

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**Notes to Financial Statements for the year ended on 31st March, 2018**

Particulars	Note No.	For The Year Ended on 31.03.2018	For The Year Ended on 31.03.2017
<b>Employees Benefit Expenses</b>			
<b>Civil Construction-Contract Division</b>			
23A			
Directors' Remuneration:			
- Mr. Diwakar Singh		12,00,000.00	-
Administrative charges EPF		9,005.00	-
Employers' Contribution EPF		93,993.00	-
Employers' Contribution ESIC		37,000.00	-
Wages-Contract		7,83,245.00	-
Labour Cess		-	-
<b>Total</b>		<b>21,23,243.00</b>	<b>2,014.00</b>
<b>Employees Benefit Expenses</b>			
<b>Civil Construction-Promoter Division (Adityapur)</b>			
23B			
Directors' Remuneration:			
- Mr. Diwakar Singh		12,00,000.00	24,00,000.00
- Mr. Prabhakar Singh		24,00,000.00	10,00,000.00
- Mrs. Neeru Singh		-	6,00,000.00
- Mrs. Pallavi Singh		6,00,000.00	-
Wages (wages promoters)		5,96,597.00	3,11,874.00
Salary		60,000.00	1,05,000.00
Administrative charges EPF		6,960.00	13,354.00
Employers' Contribution EPF		71,590.00	37,423.00
Employers' Contribution ESIC		27,558.00	14,819.00
<b>Total</b>		<b>49,62,705.00</b>	<b>44,82,470.00</b>
<b>Employees Benefit Expenses</b>			
<b>Civil Construction-Promoter Division (Abdulbari)</b>			
23C			
<b>Total</b>		-	-
<b>Employees Benefit Expenses</b>			
<b>Hotel &amp; Restaurant Division</b>			
23D			
Directors' Remuneration (Mr. Neeru & Mrs Pallavi Singh)		18,00,000.00	16,00,000.00
Salary, Wages & Bonus		28,20,622.00	24,50,320.00
Employers' Contribution to Staff ESIC		47,991.00	55,800.00
Employers' Contribution to Staff Provident Fund		1,21,861.00	1,23,669.00
Administrative charges- EPF		11,781.00	-
Gratuity Expense		7,000.00	6,000.00
Staff Liveries (Uniform)		28,456.00	69,047.00
Staff Welfare Expenses		-	7,834.00
<b>Total</b>		<b>48,37,711.00</b>	<b>43,12,670.00</b>
<b>Finance Costs</b>			
<b>Civil Construction-Contract Division</b>			
24A			
Interest (Bank)		48,049.00	60,367.00
<b>Total</b>		<b>48,049.00</b>	<b>60,367.00</b>
<b>Finance Costs</b>			
<b>Civil Construction-Promoter Division (Adityapur)</b>			
24B			
<b>Total</b>		-	-
<b>Finance Costs</b>			
<b>Civil Construction-Promoter Division (Abdulbari)</b>			
24C			
<b>Total</b>		-	-
<b>Finance Costs</b>			
<b>Hotel &amp; Restaurant Division</b>			
24D			
Interest (Bank) (interest on car loan)		1,10,233.50	1,28,831.00
<b>Total</b>		<b>1,10,233.50</b>	<b>1,28,831.00</b>
<b>Other Expenses</b>			
<b>Civil Construction-Contract Division</b>			
25A			
Payment to Contractors		42,61,529.00	-
Jharkhand VAT		-	8,056.00
EPF for earlier years		3,63,525.00	-
Site Expense		15,540.00	-



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

S. D. Singh  
DIRECTOR

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**S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

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(Head &amp; 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, 2018

Particulars	Note No.	For The Year Ended on 31.03.2018	For The Year Ended on 31.03.2017
Telephone Expenses		-	10,998.00
Conveyance Expenses		20,458.50	-
Consultancy Charges		-	10,000.00
Bank Charges		9,226.02	36,361.99
General Expenses		4,000.00	-
Insurance Charges		18,740.00	21,744.00
Interest on TDS		68.00	-
Interest on Service tax		1,091.00	27,731.00
Motor Car Exp		-	24,482.00
<u>Auditors' Remuneration:</u>		-	-
Statutory Audit Fees (excluding tax)		45,000.00	53,100.00
Tax Audit Fees (excluding tax)		15,000.00	17,700.00
<b>Total</b>		<b>47,54,177.52</b>	<b>2,10,172.99</b>
<b>Other Expenses</b>			
<u>Civil Construction-Promoter Division (Adityapur)</u>	25B		
Payment to Contractor		-	19,27,077.00
Donations		11,000.00	16,800.00
Audit Expenses		16,000.00	-
Sales tax		8,813.00	-
Telephone expense		11,868.00	12,520.00
Accounting Charges		48,000.00	60,000.00
Consultancy Expenses		77,000.00	50,000.00
Legal Expenses		10,000.00	9,500.00
Travelling Expenses		-	4,100.00
Conveyance Expenses		1,56,253.38	49,679.00
Cable Charges		-	1,700.00
Site Expenses		41,600.00	-
Fuel Expenses		-	40,000.00
Advertisement & Publicity		5,000.00	58,632.00
Printing & Stationery		19,200.00	39,032.00
Puja Expenses		3,250.00	71,000.00
ROC Fees		1,600.00	2,400.00
Internet Charges		12,408.00	2,068.00
Interest on Service Tax		58.00	-
Service Tax Expenses		1,407.00	-
Interest on TDS		360.00	24.00
Developer's Registration fees		-	75,000.00
General Expenses		11,031.13	18,600.00
Repairs & Maintenance		2,925.00	47,810.00
Office Rent & Electricity Expenses		90,000.00	1,60,096.00
Bank Charges		1,572.08	17,662.89
Security Charges		5,40,880.58	1,55,174.00
Electricity & Maintenance Charges - SCS Society		20,486.00	1,94,555.00
<b>Total</b>		<b>10,90,712.17</b>	<b>30,13,429.89</b>

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



*Abhijit*  
DIRECTOR

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

*Abhijit*  
DIRECTOR



**S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**  
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 Head & Main Works Office: "Uliyan House", S.D. Singh Path, P.O. Kadma, Jamshedpur-831 005, Jharkhand

Notes to Financial Statements for the year ended on 31st March, 2018

Particulars	Note No.	For The Year Ended on 31.03.2018	For The Year Ended on 31.03.2017
<b>Other Expenses</b>	25C		3,42,817.00
<i>Civil Construction-Promoter Division (Abdul Bari)</i>			3,42,817.00
Payment to Contractors	Total		
<b>Other Expenses</b>	25D		1,80,000.00
<i>Hotel &amp; Restaurant Division</i>		8,37,266.36	7,38,643.72
Lease Rent of Hotel		1,97,522.00	1,87,656.00
Electricity & Water Charges		28,640.00	51,832.00
Washing Charges		85,654.00	1,03,928.00
Telephone Expenses		-	3,540.00
Internet Expenses		49,358.90	55,373.00
Postage & Courier		41,312.42	97,270.94
Printing & Stationery		-	6,500.00
Vehicle Maintenance Expenses		25,400.00	23,142.00
Travelling Expenses		1,06,582.03	-
Conveyance		2,52,000.00	2,52,000.00
Commission paid on booking		1,737.28	-
Hotel Security Expenses		2,34,152.41	1,55,309.00
Computer Repairs & Maintenance Charges		13,125.00	13,750.00
Hotel & Restaurant Maintenance		76,832.00	-
Hotel Lift Maintenance		1,62,715.54	3,51,933.00
Insurance		64,190.00	59,181.00
Advertisement, Publicity & Website Expenses		85,800.00	72,600.00
Books & Periodicals		54,500.00	41,500.00
Cable Line Charges		79,350.00	30,000.00
Consultancy Expenses		19,631.00	8,500.00
Software Rental & Maintenance Charges		38,050.00	30,390.00
Hotel Association Fees		1,10,360.37	1,23,873.36
Membership Fees		2,80,323.00	8,05,388.00
Bank Charges		11,842.00	39,939.00
Luxury Tax		70.00	-
VAT on Restaurant Sales		248.00	630.00
Interest on Service Tax		-	9,000.00
Interest on TDS		9,000.00	-
Service Tax on Security Services		4.72	-
Regd Office Fee		450.00	-
Round off		8,159.05	23,938.00
Late GST fees			
General Expenses	Total	28,96,276.10	34,65,817.02



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

*[Signature]*  
DIRECTOR

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

*[Signature]*  
DIRECTOR

**S. D. SINGH CONSTRUCTION CO. PRIVATE LIMITED**

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**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2018**

	For the year ended 31-3-2018	For the year ended 31-3-2017
<b>Cash flow from Operating activities</b>		
Net Profit / (Loss) before taxation for the year	13,66,375.45	5,31,127.27
<u>Add / (Less) Adjustments for -</u>		
Depreciation	16,56,135.87	15,50,534.35
Profit on sale of Investments	(1,03,822.63)	-
Interest Expenses	1,58,282.50	1,89,198.00
<b>Operating Profit before working capital changes</b>	30,76,971.19	22,70,859.62
<u>Add / (Less) Adjustments for -</u>		
(Increase) / Decrease in Inventories	2,88,77,000.00	(66,694.88)
(Increase)/Decrease in Current & Non-current Loans & Advances	(4,26,126.23)	16,30,240.34
(Increase)/Decrease in Other Current & Non-current Assets	(6,14,528.07)	(1,42,474.00)
(Increase) / Decrease in Trade Receivables	(6,14,114.38)	22,58,246.80
Increase/ (Decrease) in Trade Payables	(4,26,988.00)	(38,14,911.43)
Increase/ (Decrease) in Other Current & Non-current Liabilities	(2,98,90,971.86)	(16,46,114.56)
Increase/ (Decrease) in Current & Non-current Provisions	1,85,775.00	-3,28,150.00
<b>Cash generated from Operations</b>	(A) <u>1,67,017.65</u>	<u>1,61,001.89</u>
<b>Cash flow from Investing activities</b>		
Purchase of Fixed Assets	(22,27,758.30)	(28,80,789.39)
Purchase of Investments	-	(15,55,000.00)
Increase in Share Capital	-	3,07,000.00
Sale of Fixed Assets	1,21,283.26	2,82,877.27
Sale of Investments	16,18,822.63	-
<b>Net cash from/ (used in) Investing activities</b>	(B) <u>(4,87,652.41)</u>	<u>(38,45,912.12)</u>
<b>Cash flow from Financing activities</b>		
Increase/(Decrease) in Long Term Borrowings	(3,07,638.29)	1,17,170.99
Increase in Short Term Borrowings	18,34,816.58	3,29,072.11
Payment of Interest	(1,58,282.50)	(1,89,198.00)
Dividend Paid	(1,36,700.00)	(1,36,700.00)
Dividend Tax Paid	(27,340.00)	(20,505.00)
Income Tax Paid	(4,89,905.00)	(3,88,537.70)
<b>Net cash from/ (used in) Financing activities</b>	(C) <u>,714,950.79</u>	<u>(2,88,697.60)</u>
<b>Net Increase / (decrease) in Cash and Cash equivalents (A+B+C)</b>	3,94,316.03	(39,73,607.83)
<b>Opening Balance of Cash and Cash equivalents</b>	42,98,161.33	82,71,769.16
<b>Closing Balance of Cash and Cash equivalents</b>	<u>46,92,477.36</u>	<u>42,98,161.33</u>
Represented by Cash and Bank Balances - Note 16)		



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

*Singh*  
DIRECTOR

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

*Singh*  
DIRECTOR

Assessment Year : 2018-19

Depreciation of Block of Assets	Rate	W.D.V as on 01.04.17	Addition upto Sep'17	Oct'17 to Mar'18	Sale / Adjustment	Depreciation Allowance	W.D.V. as on 31.03.18
Plant & Machinery	15%	53,24,906	5,09,088	3,17,869	-	8,98,939	52,52,923
Plant & Machinery	40%	17,980	-	2,356	-	7,663	12,673
Furniture & Fixture	10%	11,55,550	12,17,389	1,81,057	-	2,46,347	23,07,649
Building	10%	1,15,219	-	-	1,15,219	-	-
		<b>66,13,655</b>	<b>17,26,477</b>	<b>5,01,281</b>	<b>1,15,219</b>	<b>11,52,949</b>	<b>75,73,245</b>

**Deferred Tax:**

Depn as per Co Act

16,56,136

Depn as per IT Act

11,52,949

Diff between IT &amp; Co

5,03,187

Deferred Tax thereon incl. cess

25.75

Less: Opening Balance

1,30,000

Deferred Tax - Current Year

1,30,000

Deferred Tax Asset

1,30,000

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

*S. D. Singh*

DIRECTOR

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

*S. D. Singh*

DIRECTOR