

EARTH NEXUS PRIVATE LIMITED
CIN: 70102JH2008PTC013179
Regd Office: H No 5 Outer Circle Road, Shop Area,
Bistupur, Jamshedpur
Phones: 7070273969 ; E-mail: ameeatenpl@gmail.com

DIRECTOR'S REPORT

To the Members,

Your Directors have pleasure in submitting their Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March 2016

1 FINANCIAL SUMMARY

Amount in Rs

Particulars	As at the end of current reporting period	As at the end of previous reporting period
Total Revenue	3,14,500.00	6,51,001.00
Total Expenses	2,48,767.32	5,64,829.18
Profit or Loss before Exceptional and Extraordinary items and Tax	65,732.68	86,171.82
Less: Exceptional Items	-	-
Less: Extraordinary Items	-	-
Profit or Loss before Tax	65,732.68	86,171.82
Less: Current Tax	38,000.00	27,000.00
Deferred Tax	(17,300.00)	2,600.00
Profit or Loss After Tax	45,032.68	56,571.82
Add: Balance as per last Balance Sheet	56,571.82	-
Less: Amount paid for earlier years	-	-
Balance Transferred to Balance Sheet	1,01,604.50	56,571.82

2 DIVIDEND

No Dividend was declared for the current financial year.

3 TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

4 REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS:

Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year. There was no change in the nature of business of company.

5 MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

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

EARTH NEXUS PVT. LTD.

Earth Nexus Pvt. Ltd.



Rekha Shrivastava
Director.

Director

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6 CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

7 STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

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

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

9 PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

10 PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There were no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

11 EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There are no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

12 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

13 ANNUAL RETURN

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is furnished in Annexure A and is attached to this Report.

14 NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company has conducted 9 Board meetings during the financial year under review.

EARTH NEXUS PVT. LTD.

Earth Nexus Pvt. Ltd.

—*Ami V.*—

Rekha Shrivastava

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15 DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:

- (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 directors 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 directors 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;
- (e) the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and
- (f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

16 SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company during the year under review.

17 DEPOSITS

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

18 DIRECTORS

Mr Rajeev Sinha was appointed as Director and Mr. Amit Kumar Sahay resigned as director during the year under review.

19 DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.


20 ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS


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

21 STATUTORY AUDITORS

M/s Kataruka Agrawal & Co Chartered Accountants were appointed as Statutory Auditors in the Annual general Meeting held in the year 2015 and are eligible for reappointment, subject to ratification of members at ensuing Annual General Meeting of the company.

EARTH NEXUS PVT. LTD.


Director

Earth Nexus Pvt. Ltd.

Director

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22 DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

23 SHARES

During the year under review, the company has increased the authorized share capital from 50,000 to 150,000 shares.

Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock Option Plan
1,00,000	Nil	Nil	Nil	Nil

24 DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

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

25 DEPRECIATION CHARGED ON TANGIBLE FIXED ASSETS:

Fixed Assets are stated at cost less accumulated depreciation and impaired losses, if any. All directly attributable costs including borrowing cost, net of cenvat credit, till the asset is put to use is shown as capital work in progress and is capitalized thereafter. Depreciation on fixed assets is provided on WDV method by considering revised useful lives as specified in part 'C' of schedule II to the Companies Act, 2013.

26 ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

Date: 20.08.2016

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Earth Nexus Private Limited

EARTH NEXUS PVT. LTD.

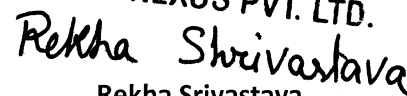


Amit Shrivastava

Director

(DIN: 01919746)

EARTH NEXUS PVT. LTD.



Rekha Shrivastava

Director

(DIN:02850255)

Place: Jamshedpur

EARTH NEXUS PRIVATE LIMITED

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Adityapur, Jamshedpur

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Annexure A Forming part of Director's Report for the year ending 31.03.2016

Form No. MGT-9

EXTRACT OF ANNUAL RETURN

As in the Financial year ended on 2016

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies
(Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

it)	CIN:	U70102JH2008PTC013179
ii)	Registration Date:-	30/05/2008
iii)	Name of the Company	Earth Nexus Private Limited
iv)	Category/Sub-Category of the Company	Company limited by shares/ Indian Non-Government Company
v)	Address of the Registered office and contact details	Flat No 106, 1st Floor, Heaven Palace, Plot No-2, Behind MP Tower, Adityapur Jamshedpur, Jharkhand
vi)	Whether listed company	No
vii)	Name Address and Contact details of Registrar and Transfer	-

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:-


Sl. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
1	Builder		100%


III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

S. NO	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY / ASSOCIATE	% of shares held	Applicable Section
1	NIL				
2					

EARTH NEXUS PVT. LTD.

Earth Nexus Pvt. Ltd.


Director


Director.

EARTH NEXUS PRIVATE LIMITED

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IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

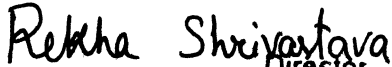
i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during
	Dem at	Physical	Total	% of Total Shares	Dem at	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
g) Individual/ HUF		10,000.00	10,000.00	100%		10,000.00	10,000.00	100%	
h) Central Govt									
i) State Govt									
(s)									
j) Bodies Corp.									
k) Banks / FI									
l) Any Other....									
Sub-total (A) (1):-		10,000.00	10,000.00	100%		10,000.00	10,000.00	100%	
(2) Foreign									
a) NRIs - Individuals b) Other - Individuals c) Bodies Corp.									
d) Banks / FI e) Any Other....									
Sub-total (A) (2):-									
Total shareholding of									

EARTH NEXUS PVT. LTD.


Director

Earth Nexus Pvt. Ltd.


Director.

EARTH NEXUS PRIVATE LIMITED

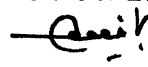
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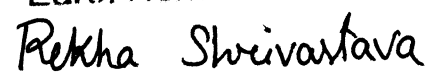
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B. Public Shareholding								
1. Institutions								
a) Mutual Funds								
b) Banks / FI								
c) Central Govt								
d) State Govt(s)								
e) Venture Capital Funds								
f) Insurance Companies								
g) FIIs								
h) Foreign Venture Capital Funds								
i) Others (specify)								
Sub-total (B)(1):-								
2. Non-Institutions								
a) Bodies Corp.								
i) Indian								
ii) Overseas								
b) Individuals								
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh								
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh								
c) Others (specify)								
Sub-total (B)(2):-								
Total Public Shareholding (B)=(B)(1)+ (B)(2)								
C. Shares held by Custodian for GDRs & ADRs								
Grand Total (A+B+C)		10,000.00	10,000.00	100%		10,000.00	10,000.00	100% Nil

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Director.

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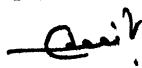
(ii) Shareholding of Promoters

Sl No	Shareholder's Name	Shareholding at the beginning of the year			Share holding at the end of the year			
		No. of Shares	% of total Shares of the compa	% of Shares Pledged / encumbe red to total shares	No. of Shares	% of total Shares of the compa ny	% of Shares Pledged / encumbe red to total shares	
1	Amit Kumar Shrivastava	5,000.00	50,00%	-	5,000.00	50,00%	-	Nil
2	Rekha Srivastava	5,000.00	50.00%	-	5,000.00	50.00%	-	Nil


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

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	At the beginning of the year	10,000.00	100%	10,000.00	100%
2	Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc)	No Change	No Change	No Change	No Change
		10,000.00	100%	10,000.00	100%

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Director

Earth Nexus Pvt. Ltd.


Director.

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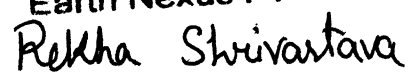
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(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	10,000.00	100%	10,000.00	100%
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):	No Change	No Change	No Change	No Change
	At the End of the year (or on the date of separation, if separated during the year)	10,000.00	100%	10,000.00	100%

EARTH NEXUS PVT. LTD.


Director

Earth Nexus Pvt. Ltd.

Director.

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(v) Shareholding of Directors and Key Managerial Personnel:

S.No.	For Each of the Directors and KMP	Shareholding at the beginning of the year		during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	At the beginning of the year	10,000.00	100%	10,000.00	100%
2	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	No Change	No Change	No Change	No Change
	At the End of the year	10,000.00	100%	10,000.00	100%

V. INDEBTEDNESS

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	Nil	Nil	Nil	Nil
ii) Interest due but not paid iii) Interest accrued but not due				
Total (i+ii+iii)	Nil	Nil	Nil	Nil
Change in Indebtedness during the financial year				
· Addition	Nil	Nil	Nil	Nil
· Reduction				
Net Change	Nil	Nil	Nil	Nil
Indebtedness at the end of the financial year				
i) Principal Amount	Nil	Nil	Nil	Nil
ii) Interest due but not paid iii) Interest accrued but not due				
Total (i+ii+iii)	Nil	Nil	Nil	Nil

EARTH NEXUS PVT. LTD.

Chauhan
Director

Earth Nexus Pvt. Ltd.
Rekha Shrivastava
Director

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VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or
Manager:

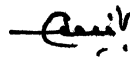
Sl. no.	Particulars of Remuneration	Name of MD/WTD/ Manager		Total Amount
		Amit Shrivastava	Rekha Srivastava	
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	1,20,000.00	Nil	1,20,000.00
2.	Stock Option	Nil	Nil	Nil
3.	Sweat Equity	Nil	Nil	Nil
4.	Commission - as % of profit - others, specify...	Nil	Nil	Nil
5.	Others, please specify	Nil	Nil	Nil
	Total (A)	Nil	Nil	Nil
	Ceiling as per the Act	Nil	Nil	Nil
		1,20,000.00	Nil	1,20,000.00

Earth Nexus Pvt. Ltd. EARTH NEXUS PVT. LTD.
Rekha Shrivastava
Director.


Director

EARTH NEXUS PRIVATE LIMITED**CIN: 70102JH2008PTC013179****Regd Office: Flat No 106, 1st Floor Heaven Palace, Plot No 2, Behind M P Tower,
Adityapur, Jamshedpur****Phones: 8092010130; 8092010131 ; E-mail: ameenpl@gmail.com****B. Remuneration to other directors:**

Sl. no.	Particulars of Remuneration	Name of Directors				Total Amount
		----	----	----	----	
	3. Independent Directors · Fee for attending board committee meetings · Commission · Others, please specify	Nil	Nil	Nil	Nil	Nil
	Total (1)	Nil	Nil	Nil	Nil	Nil
	4. Other Non-Executive Directors · Fee for attending board committee meetings · Commission · Others, please specify	Nil	Nil	Nil	Nil	Nil
	Total (2)	Nil	Nil	Nil	Nil	Nil
	Total (B)=(1+2)	Nil	Nil	Nil	Nil	Nil
	Total Managerial Remuneration	Nil	Nil	Nil	Nil	Nil
	Overall Ceiling as per the Act	Nil	Nil	Nil	Nil	Nil

Earth Nexus Pvt. Ltd. EARTH NEXUS PVT. LTD.**Rekha Shrivastava**
Director.
Director

EARTH NEXUS PRIVATE LIMITED**CIN: 70102JH2008PTC013179****Regd Office: Flat No 106, 1st Floor Heaven Palace, Plot No 2, Behind M P Tower,
Adityapur, Jamshedpur****Phones: 8092010130; 8092010131 ; E-mail: ameenpl@gmail.com****C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/**

		CEO	Company Secretary	CFO	Total
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 .	NIL	NIL	NIL	NIL
2.	Stock Option	Nil	Nil	Nil	Nil
3.	Sweat Equity	Nil	Nil	Nil	Nil
4.	Commission - as % of profit - others, specify...	Nil	Nil	Nil	Nil
5.	Others, please specify	Nil	Nil	Nil	Nil
	Total	Nil	Nil	Nil	Nil

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Rekha Shrivastava
Director. Director.

EARTH NEXUS PRIVATE LIMITED

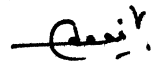
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VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of Companies Act	Brief Description	Details of Penalty/Punishment/Compounding Fees imposed	Authority [RD/ NCLT/ court]	Appeal made, if any(give details)
A. COMPANY					
Penalty		NO	NO	NO	NO
Punishment	NO	NO	NO	NO	NO
Compounding	NO	NO	NO	NO	NO
B. DIRECTORS					NO
Penalty		NO	NO	NO	NO
Punishment	NO	NO	NO	NO	NO
Compounding	NO	NO	NO	NO	NO
C. OTHER OFFICERS IN DEFAULT					NO
Penalty		NO	NO	NO	NO
Punishment	NO	NO	NO	NO	NO
Compounding	NO	NO	NO	NO	NO
	NO				

EARTH NEXUS PVT. LTD. Earth Nexus Pvt. Ltd.

 Rekha Shrivastava
Director

Director.

AUDITOR'S REPORT

**The Members of
M/s Earth Nexus Private Limited
Bistupur, Jamshedpur**

Report on the financial statements

We have audited the accompanying financial statements of **M/s Earth Nexus Private Limited** which comprise the Balance Sheet as at 31 March 2016 and the Statement of Profit and loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

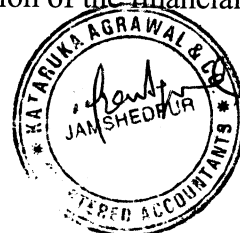
Management's responsibility for the financial statements

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 financial statements that give a true and fair view of the financial position, financial performance and cash flow of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act and the Rules made thereunder including the Accounting Standards and matters which are required to be included in the audit report. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements 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 judgement, including the assessment of the risks of material misstatements 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 and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, 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 financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as on 31st March, 2016, and its Profit & Loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by ‘the Companies (Auditor’s Report) Order, 2016’, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (hereinafter referred to as the ‘Order’), we give that the matters specified in paragraphs 3 and 4 of the Order is not applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the company so far as appears from our examination of those books.
 - c. The Balance Sheet and the Statement of Profit & Loss account dealt with by this report are in agreement with the books of account.
 - d. In our opinion, the aforesaid financial statement comply with the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of written representations received from the directors, as on 31st March 2016 and taken on record by the Board of Directors, we report that none of the directors is disqualified as on 31st March 2016 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 A”.



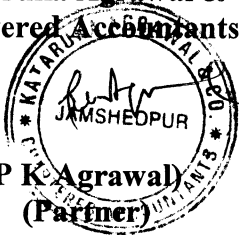
Kataruka Agrawal & Co .

(CHARTERED ACCOUNTANTS)

KAMANI CENTRE , 3RD FLOOR , ROOM NO. – 101, BISTUPUR, JAMSHEDPUR- 831001,
Email id- katarukacojsr@gmail.com PH.NO.-2321054, 2321507

- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were no material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

**For Kataruka Agrawal & Co.
Chartered Accountants**


**(P K Agrawal)
(Partner)**

Place : Jamshedpur

Date : The 20th day of Aug 2016

Mem Number: 074466

Earth Nexus Private Limited

Annexure A to the Auditor's Report : 31.03.2016

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 Earth Nexus Private Limited as of 31 March 2016 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

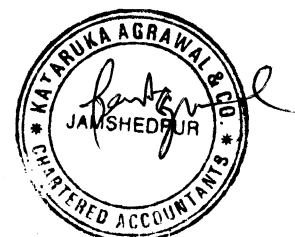
The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). 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.



Kataruka Agrawal & Co .

(CHARTERED ACCOUNTANTS)

KAMANI CENTRE , 3RD FLOOR , ROOM NO. – 101, BISTUPUR, JAMSHEDPUR- 831001,
Email id- katarukacojsr@gmail.com PH.NO.-2321054, 2321507

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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

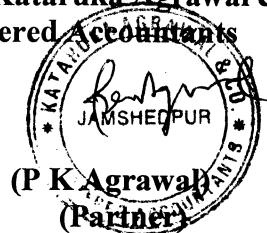
Inherent Limitations of Internal Financial Controls Over Financial Reporting

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 31 March 2016, 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 Kataruka Agrawal & Co.
Chartered Accountants**



**Place : Jamshedpur
Date : The 20th day of Aug 2016**

Mem Number: 074466

EARTH NEXUS PRIVATE LIMITED

H No 5 Outer Circle Road

Shop Area, Bistupur

Jamshedpur 831001

BALANCE SHEET AS AT 31.03.2016

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
EQUITY AND LIABILITIES			
Shareholders funds			
Share capital	3	100,000.00	100,000.00
Reserves and surplus	4	101,604.50	56,571.82
Non-current liabilities			
Long-term Borrowings		-	-
Deferred Tax liabilities(Net)	5	-	2,600.00
Current liabilities			
Short-term borrowings		-	-
Trade payables	6	722,985.00	1,097,500.00
Other current liabilities	7	4,571,224.00	1,320,920.00
Short-term provisions	8	38,000.00	27,000.00
TOTAL		5,533,813.50	2,604,591.82
ASSETS			
Non-current assets			
Fixed assets			
Tangible assets	9	305,477.00	252,657.00
Intangible Assets	10	28,800.00	38,400.00
Deferred Tax (Assets)	11	14,700.00	-
Current assets			
Inventory	12	4,950,400.00	2,256,260.00
Cash and Bank equivalents	13	34,436.50	30,274.82
Other current assets	14	200,000.00	27,000.00
TOTAL		5,533,813.50	2,604,591.82

In Terms of our Annexed Report of even date

EARTH NEXUS PVT. LTD.

EARTH NEXUS PVT. LTD.

Amit Shrivastava
[Director]

Director

Rekha Shrivastava
Earth Nexus Pvt. Ltd.
[Director]

Rekha Shrivastava

Director.

For KATARUKA AGRAWAL & CO.
CHARTERED ACCOUNTANTS[P. K. Agrawal]
[Partner]

Place : Jamshedpur

Date : 20th Day of Aug 2016

EARTH NEXUS PRIVATE LIMITED
H No 5 Outer Circle Road
Shop Area, Bistupur
Jamshedpur 831001

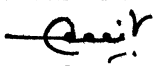
& LOSS STATEMENT FOR THE YEAR ENDED 31.03.2016

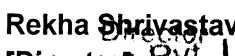
Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
Other Income	15	314,500.00	651,001.00
Total revenue (I+II)		314,500.00	651,001.00
Expenses			
Employee benefit expenses	16	422,900.00	196,426.00
Changes in inventories of finished goods, work in progress and traded goods	17	(2,694,140.00)	(2,256,260.00)
Finance costs		-	-
Depreciation and amortization expenses	9	108,680.00	17,243.00
Other expenses	18	2,411,327.32	2,607,420.18
Total expenses		248,767.32	564,829.18
Profit before exceptional and extraordinary items and tax (III-IV)		65,732.68	86,171.82
Exceptional items		-	-
Profit before extra ordinary items and tax(V-VI)		65,732.68	86,171.82
Extraordinary items		-	-
Profit/(loss) before tax		65,732.68	86,171.82
Tax expenses			
current tax		38,000.00	27,000.00
Deferred tax		(17,300.00)	2,600.00
Total tax expense		20,700.00	29,600.00
Profit/(Loss) for the year		45,032.68	56,571.82
Earnings per equity share	19	4.50	5.66

In Terms of our Annexed Report of even date

EARTH NEXUS PVT. LTD.

EARTH NEXUS PVT. LTD.


Amit Shrivastava
 Director
 [Director]


Rekha Shrivastava
 Director
 [Director]

For KATARUKA AGRAWAL & CO.
 CHARTERED ACCOUNTANTS



Place : Jamshedpur
 Date : 20th Day of Aug 2016

[P. K. Agrawal]
 [Partner]

AZTEC ENGINEERS PRIVATE LIMITED

Notes to financial statements for the year ending 31.03.2016

1. Corporate information

Aztec Engineers Private Limited, the Company' was incorporated in India on 13th March 1996 and has been carrying on its main business of manufacturing of parts and accessories for motors.

2. SIGNIFICANT ACCOUNTING POLICIES:

2.1 Basis of preparation

- a) The financial statements of the company have been prepared under historical cost convention on accrual basis and in accordance with generally accepted accounting principles, provisions of the Companies Act 2013 and Accounting standards (AS) notified u/s 133 of the Companies Act 2013 read with rule 7 of the Companies (Accounts) Rule 2014.
- b) The preparation of financial statements require management to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Management believes that the estimates use in the preparation of the financial statements and prudent and reasonable. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.
- c) Based on the nature of its activities the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non current.

2.2 Revenue Recognition

The revenue on the service bills raised by the company is recognized in the month in which the service pertains to.

2.3 Provision for Contingencies:

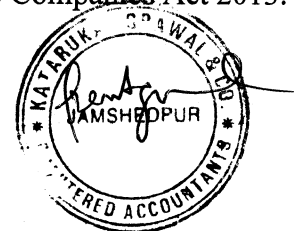
The company has no knowledge of any contingent liability and the same has not been provided for.

2.4 Tangible Fixed Assets:

Fixed Assets are stated at cost less accumulated depreciation and impaired losses, if any. All directly attributable costs including borrowing cost, net of cenvat credit, till the assets is put to use is shown as capital work in progress, and is capitalized thereafter. Depreciation on fixed assets is provided in WDV method by considering revised useful lives as specified in part "C" of schedule II of the Companies Act 2013.

Earth Nexus Pvt. Ltd.
Rakha Shrivastava
Director.

EARTH NEXUS PVT. LTD.
Director



2.5 Employees Retirement Benefits:

- a) Company contribution in respect of Employee' Provident fund is made to Government provident fund and charged to the Statement of Profit & Loss.
- b) The company liability for gratuity of employee is determined in cash basis.

2.6 Earning per share :

The basic earning per share and diluted earning per share have been computed in accordance with accounting standard (AS-20) on "Earning per share" and is also shown in the statement of profit and loss.

2.7 Accounting for Taxes:

Income tax provision based on the present tax laws in respect of taxable income for the year and the deferred taxes is treated in the accounts based on the accounting standards (AS-22) on "Accounting for Taxes on Income". The deferred tax assets and liabilities for the year, arising out of timing difference, are reflected in the statement of profit and loss. The cumulative effect thereof is shown in the Balance sheet. The deferred taxes if any are recognized only to the extent that there is reasonable certainty that the asset will be realized in future. However if there are carried forward losses/depreciation then the Deferred tax if any are recognized only to the extent that there is virtual certainty that the asset will be realized in future.

2.8 Other matter:

- a) Earning or expenditure in foreign currency is Nil.
- b) Information regarding Qualitative Details of the items dealt in by the company has been disclosed.

EARTH NEXUS PVT. LTD.
Earth Nexus Pvt. Ltd.
Rekha Shrivastava
Director.


Director



EARTH NEXUS PRIVATE LIMITED
H No 5 Outer Circle Road
Shop Area, Bistupur
Jamshedpur 831001

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDING 31.03.2016

	Amount as on 31.03.2016	Amount as on 31.03.2015
3. Share capital		
<u>Authorized Shares</u>		
150000 Equity Shares of Rs. 10/- each	1,500,000.00	500,000.00
<u>Issued, subscribed and fully Paid up shares</u>		
10000 Equity Shares of Rs 10/- each	100,000.00	100,000.00
990000 shares were allotted for consideration other than in cash		
	100,000.00	100,000.00

**Reconciliation of the shares outstanding at the beginning and at the end of
The reporting period
Equity shares in Nos.**

At the beginning of the period	10,000.00	10,000.00
Issued during the period		
Outstanding at the end of the period	10,000.00	10,000.00
Equity Shares in Value		
At the beginning of the period	100,000.00	100,000.00
Issued during the period	-	
Outstanding at the end of the period	100,000.00	100,000.00

**Details of shareholders holding more than 5% shares in the company
Equity shares of Rs.10/- each fully paid**

Sl No.	Particulars	Amount	No of Shares
1)	Amit Kumar Shrivastava	50,000.00	5,000.00
2)	Rekha Srivastava	50,000.00	5,000.00

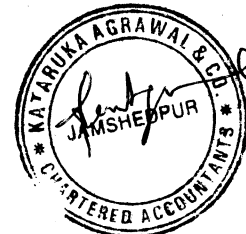
Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of Rs 10/- per share
Each shareholder is entitled to one vote per share.

Earth Nexus Pvt. Ltd. EARTH NEXUS PVT. LTD.

Rekha Srivastava
Director.

Amit
Director



EARTH NEXUS PRIVATE LIMITED
H No 5 Outer Circle Road
Shop Area, Bistupur
Jamshedpur 831001

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDING 31.03.2016

4. Reserves and surplus	Amount as on 31.03.2016	Amount as on 31.03.2015
Surplus/(deficit) in the statement of profit /Loss		
Balance as per last financial statements	56,571.82	-
Less: provision for deferred tax (for earlier Year)	-	-
Profit after provision for deferred tax	56,571.82	-
Profit/ Loss for the year	45,032.68	56,571.82
Less: Appropriations	-	-
Transfer to general reserve	-	-
Total appropriations	-	-
Net surplus/ deficit in the statement of profit and loss	45,032.68	56,571.82
Total reserves and surplus	101,604.50	56,571.82

5. Deferred tax liabilities(Net)

Deferred tax liability of Previous year provided in the current year

Fixed assets: impact of difference between tax depreciation and depreciation charged for financial reporting		2,600.00
Gross deferred tax liability	-	2,600.00

6. Other current liabilities

Trade Payables	722,985.00	1,097,500.00
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7. Other liabilities

	4,571,224.00	1,320,920.00
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	4,571,224.00	1,320,920.00
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Total

	5,294,209.00	2,418,420.00
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8. Short Term Provisions

Provision for Income Tax	38,000.00	27,000.00
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Total

	38,000.00	27,000.00
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Earth Nexus Pvt. Ltd.

Rekha Shivastava
 Director.

EARTH NEXUS PVT. LTD.

[Signature]
 Director



EARTH NEXUS PRIVATE LIMITED
H No 5 Outer Circle Road
Shop Area, Bistupur
Jamshedpur 831001

FOR THE YEAR ENDING 31.03.2016

9.TANGIBLE ASSETS

Particulars	Computer	Furniture & Fixure	Total
Cost as at 1st April 2015	44,000.00	225,900.00	269,900.00
Additions	-	161,500.00	161,500.00
At 31 march 2016	44,000.00	387,400.00	431,400.00
Dep op as on 1.4.15	11,116.00	6,127.00	17,243.00
Charge for the year	21,276.00	87,404	108,680.00
Dep as at 31/03/16	32,392.00	93,531.00	125,923.00
Net block			
At 31march2016	11,608.00	293,869.00	305,477.00
At 31 march 2015	32,884.00	219,773.00	252,657.00

10. INTANGIBLE ASSETS

Particulars	Preliminary and Preoperative Expenses	Total
Bal as on 01.04.2015	38,400.00	38,400.00
Additions	-	-
Total	38,400.00	38,400.00
Written off during the year	9,600.00	9,600.00
Bal as on 31.03.2016	-	28,800.00
Bal as on 31.03.2015	38,400.00	38,400.00

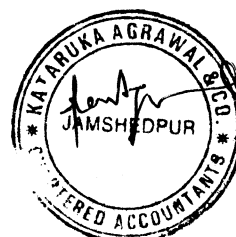
11.Deferred tax Assets

Fixed assets: impact of difference between tax depreciation and depreciation charged for financial reporting	14,700.00	
Gross deferred tax liability	14,700.00	-

Earth Nexus Pvt. Ltd. EARTH NEXUS PVT. LTD.

Rekha Shrivastava
Director.

[Signature]
Director



EARTH NEXUS PRIVATE LIMITED
H No 5 Outer Circle Road
Shop Area, Bistupur
Jamshedpur 831001

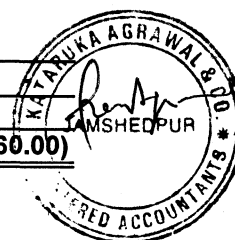
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDING 31.03.2016

	Amount as on 31.03.2016	Amount as on 31.03.2015
12. Inventories		
(As certified by a Director)		
Raw material		
Work in Progress	4,950,400.00	2,256,260.00
Finished goods		
Total	4,950,400.00	2,256,260.00
13. Cash and cash equivalents		
Balances with banks:		
On current accounts:		
HDFC C/a 9083	395.50	943.82
IDBI Bank C/a 26187	603.00	27,451.00
Allahabad Bank	716.00	
Cash in hand(As per Cash Book and as certified by a Director)	32,722.00	1,880.00
Other bank balances	-	-
Total	34,436.50	30,274.82
14. Other current assets		
Office Sd		27,000.00
Advance Income tax	50,000.00	
Trade advance	150,000.00	
Total	200,000.00	27,000.00
15. Other income		
Commission income	314,500.00	651,001.00
Total	314,500.00	651,001.00
16. Employee benefit expenses		
Salary	302,900.00	76,426.00
Director Remuneration	120,000.00	120,000.00
Total	422,900.00	196,426.00
17.(Increase)/decrease in inventories		
Inventory at the end of the year		
Work in Progress	4,950,400.00	2,256,260.00
Semi Finished goods		
	4,950,400.00	2,256,260.00
Inventory at the beginning of the year		
Work in Progress	2,256,260.00	
Semi Finished goods	-	
	2,256,260.00	
(Increase)/decrease in Inventory	(2,694,140.00)	(2,256,260.00)

EARTH NEXUS PVT. LTD.

Rekha Shrivastava

Director



EARTH NEXUS PRIVATE LIMITED
H No 5 Outer Circle Road
Shop Area, Bistupur
Jamshedpur 831001

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDING 31.03.2016

	Amount as on 31.03.2016	Amount as on 31.03.2015
18. Other expenses		
Commission	148,000.00	100,000.00
Consultancy exp	20,000.00	181,000.00
Drawing & Designing	45,000.00	
Repair & Maint	9,699.00	
Rates & Taxes	154,772.00	
Civil work	1,381,332.00	180,470.00
Legal fee	20,000.00	86,390.00
Land & development cost		1,500,000.00
Site Development exp		208,400.00
Adv & Sales promotion	276,903.00	103,287.00
Computer Maint	16,000.00	7,953.00
Filing fee		72,000.00
Bank Charges	18,723.32	2,260.18
Electricity Exp	25,732.00	6,024.00
Printing & Stationery	6,125.00	4,015.00
Office rent	191,500.00	31,500.00
General Expenses	22,000.00	73,521.00
Telephone exp	18,255.00	16,580.00
Travelling & Conv	44,266.00	21,000.00
Preliminary exp w/o	9,600.00	9,600.00
Payment to auditor	3,420.00	3,420.00
	2,411,327.32	2,607,420.18
<u>Payment to auditor</u>		
As auditor:		
Audit fee	3,420.00	3,420.00
Total	3,420.00	3,420.00
19. EPS		
Net profit/(loss) for calculation of basic EPS	45,032.68	56,571.82
Number of equity shares in calculating basic EPS	10,000.00	10,000.00
E P S	4.50	5.66

Place : Jamshedpur

Date : 20th Day of Aug 2016

EARTH NEXUS PVT. LTD.

Earth Nexus Pvt. Ltd.

Rekha Shrivastava

Director.

Director

