

M/s. Anil Mookim & Co.
Chartered Accountants

Head Office : O-407A, 2nd Floor, City Centre, Luby Circular Road, P.O. Dhanbad-826001, (Jharkhand)
: Mobile No.9431123442 Email : ca_mookim@yahoo.com Website: www.gstdhanbad.com

Branch Office : * Shanti Kunj, Hill View Park (North), P.O. Asansol-713304, (W.B.)
: * House No.230, Santosh Nagar Colony, Lakhimpur Kheri, Lakhimpur-262701 (U.P.)

INDEPENDENT AUDITORS' REPORT

TO,
THE MEMBERS
ALOKIK INFRA NAVNIRMAN PRIVATE LIMITED

Report on the Financial Statements

We have audited annexed Financial Statements of **ALOKIK INFRA NAVNIRMAN PRIVATE LIMITED**, which comprise the Balance Sheet as at 31st March, 2019 and also the statement of Profit & Loss Account for the year ended on that date. 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 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, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there-under.

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



Cont.-P2.

M/s. Anil Mookim & Co. Chartered Accountants

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: 2 :

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

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the 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 policies generally accepted in India.

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2019.
- b) In the case of the statement of Profit & Loss Account, Loss of the Company for the year ended on that date:
- c) In the case of Cash flow statement for the year ended on that date.

Report on other Legal and Regulatory Requirements

- I. As required by the Companies (Auditor's Report) order, 2015 issued by the Government of India in terms of Sub-Section (11) of Section 143 of the Companies Act, 2013 is not applicable to the company.
- II. As required by section 143(3) of the Act, we report that:
 - a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose 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;



Cont.-P3.

M/s. Anil Mookim & Co. Chartered Accountants

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: 3 :

- c) The Balance Sheet and 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 statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors as on 31 March, 2019, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2019, from being appointed as a director in terms of Section 164(2) of the Act.
- f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
- i) The Company does not have any pending litigations which would impact its financial position.
- ii) The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
- iii) There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

PLACE : DHANBAD
DATED : 06.09.2019

For. M/s. Anil Mookim & Co.
Chartered Accountants
Firm's Registration No. 004402C




(CA A. K. Mookim)
Partner
Membership No. 054175

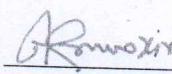
ALOKIK INFRA NAVNIRMAN PVT. LTD

BALANCE SHEET AS AT 31 ST MARCH, 2019				
S.No.	PARTICULARS	NOTE NO.	Figures as at the end of Current Reporting Period 31.03.2019	Figures as at the end of Previous Reporting Period 31.03.2018
I.	<u>EQUITY AND LIABILITIES</u>			
(A)	<u>SHARE HOLDER'S FUNDS</u>			
	Share Capital	1	4,00,000.00	4,00,000.00
	Reserves & Surplus(Profit & Loss A/c)	2	6,14,393.03	5,95,045.68
(B)	<u>SHARE APPLICATION MONEY PENDING ALLOTMENT</u>		-	-
(C)	<u>NON-CURRENT LIABILITIES</u>			
	Long Term Borrowings		-	-
	Deffered Tax Liabilities		-	-
(D)	<u>CURRENT LIABILITIES</u>			
	Short Term Borrowing	3	49,07,179.00	-
	Trade Payables	4	17,990.00	17,990.00
	Other Current Liabilities	5	1,07,73,825.00	1,07,49,097.14
	Short-term provisions	6	4,609.00	-
	TOTAL		1,67,17,996.03	1,17,62,132.82
II.	<u>ASSETS</u>			
	<u>NON-CURRENT ASSETS</u>			
(A)	(a) <u>Fixed assets</u>			
	Tangible assets	7	2,413.60	2,413.60
	(b) <u>Other Non-Current Assests</u>			
	Security Deposits	8	-	-
(B)	<u>CURRENT ASSETS</u>			
	Inventories (Work-in-progress)	9	99,65,731.89	99,65,731.89
	Trade Receivables	10	55,791.69	51,954.64
	Cash & Cash Equivalent	11	5,01,958.85	7,27,792.69
	Short Term Loans & Advances	12	61,92,100.00	10,14,240.00
	TOTAL		1,67,17,996.03	1,17,62,132.82
	Accounting Policies & Notes to the Accounts	16		

In terms of our separate report of even date.

PLACE : DHANBAD
DATE: 06.09.2019

For M/s Anil Mookim & Co.
Chartered A ccounants,
Firm Reg. No.004402C

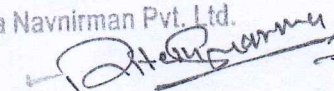

(CA. A. K. Mookim)
Partner
Membership No. 054175



FOR AND BEHALF OF THE BOARD

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R

Alokik Infra Navnirman Pvt. Ltd.


Director

Alokik Infra Navnirman Pvt. Ltd.

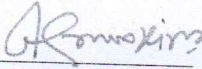

Directo

ALOKIK INFRA NAVNIRMAN PVT. LTD

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH 2019			
PARTICULARS	NOTE NO.	Figures as at the end of Current Reporting Period 31.03.2019	Figures as at the end of Previous Reporting Period 31.03.2018
Revenue from operations(Sale of Flat)		-	-
Other income	13	1,76,274.91	-
Total Revenue		1,76,274.91	-
Expenses:			
Cost of Materials Consumed(W.I.P)		-	-
Change In Inventories Of Finished Goods		-	-
Employee Benefit Expenses		-	5,00,000.00
Finance Cost		-	-
Depreciation & Amortization Expenses	14	-	-
Other Expenses	15	1,52,318.56	57,203.50
Total Expenses		1,52,318.56	5,57,203.50
Profit before exceptional and extraordinary items and tax		23,956.35	(5,57,203.50)
Exceptional Item		-	-
Profit before extraordinary items and tax		23,956.35	(5,57,203.50)
Extraordinary Items		-	-
Profit before tax		23,956.35	(5,57,203.50)
Tax Expense:			
(1) Current tax		4,609.00	(3,639.00)
(2) Deferred tax		-	-
Profit (Loss) for the period		19,347.35	(5,53,564.50)
Balance brought forward from previous year		5,95,045.68	11,48,610.18
Balance carried forward to Balance Sheet		6,14,393.03	5,95,045.68

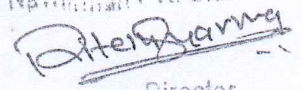
In terms of our separate report of even date.

PLACE : DHANBAD
DATED : 06.09.2019

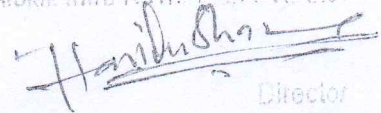
For M/s Anil Mookim & Co. Chartered Accountants,
Firm Reg No.004402C

(CA. A. K. Mookim)
Partner
Membership No. 054175

FOR AND BEHALF OF THE BOARD

Alokik Infra Navnirman Pvt. Ltd.


Director

Alokik Infra Navnirman Pvt. Ltd.


Director



ALOKIK INFRA NAVNIRMAN PVT. LTD

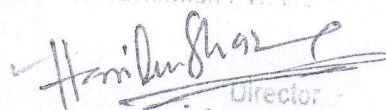
Note No. (1) to (16) forming part of Balance Sheet and Profit & Loss Account for the year ended 31st March, 2019

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT(Rs.)	PREVIOUS PERIOD AMOUNT(Rs.)
SHARE CAPITAL			
AUTHORISED:			
50,000 Equity Shares of Rs. 10 each	1	5,00,000.00	5,00,000.00
ISSUED SUBSCRIBED & PAID-UP			
40,000 Equity Shares @ Rs.10/- each		5,00,000.00	5,00,000.00
		4,00,000.00	4,00,000.00
		4,00,000.00	4,00,000.00
DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% SHARES IN THE COMPANY.			
NAME OF SHAREHOLDERS		No. of Shares Held	Percentage of Holding
Ritesh Kumar Sharma		20,000.00	50%
Nathmal Sharma		20,000.00	50%
TOTAL		40,000.00	100%
RESERVES & SURPLUS			
Profit & Loss Account	2	6,14,393.03	5,95,045.68
		6,14,393.03	5,95,045.68
SHORT TERM BORROWINGS			
Silap vinimay (p) Ltd	3	21,00,000.00	-
Alokik Buildcon Pvt. Ltd., Dhanbad		28,07,179.00	-
		49,07,179.00	-
TRADE PAYABLES			
Jyoti Shree Balajee Ply, Dhaiya	4	17,990.00	17,990.00
		17,990.00	17,990.00
OTHER CURRENT LIABILITIES			
ADVANCE FROM CUSTOMERS			
A-102 Gomti Devi Goel (Old Balance)	5	2,059.00	2,059.00
A-105 Mahesh Kumar Agarwal & sons (Old Balance)		23,55,600.00	23,55,600.00
A-203 Shrawan Tebriwal (Old Balance)		14,66,300.00	14,66,300.00
B-101 Jitendra Rai (Old Bal)		3,50,000.00	3,50,000.00
A-304 Manoj khemka		(1,12,334.00)	(1,12,334.00)
B-303 Suresh -Umesh Kr.Agarwal (Old Balance)		18,53,800.00	18,53,800.00
A-101 Santosh Kumar Agarwal (Old Balance)		28,60,000.00	28,60,000.00
B-101 Sanjeet Jalan, Dhanbad (Old Balance)		19,34,400.00	19,34,400.00
		1,07,09,825.00	1,07,09,825.00
STATUTORY DUES			
Service Tax Payable		-	(13,827.86)
		-	(13,827.86)
OTHER PAYABLES			
Audit Fees (Anil Mookim & co)		48,600.00	53,100.00
TDS on Professional Fee		9,000.00	-
Consultancy Fees Payable (Ritu Ritolia)		6,400.00	-
		64,000.00	53,100.00

Alokik Infra Navnirman Pvt. Ltd.


Director

Alokik Infra Navnirman Pvt. Ltd.


Director



ALOKIK INFRA NAVNIRMAN PVT. LTD

SCHEDULES SHOWING DETAILS OF FIXED ASSETS AS PER COMPANIES ACT, 2013.

Note -7

Particulars	Total Useful years	Remaining useful years	GROSS BLOCK			DEPRECIATION			NET BLOCK	
			as at 01.04.2018	Additions during the year	Sold during the year	as on 31.03.2019	as on 31.03.2018	For the year	as on 31.03.2019	as on 31.03.2018
Computers	3	0	26,254.00	-	-	26,254.00	24,941.32	-	24,941.32	1,312.68
Printer	5	0	10,500.00	-	-	10,500.00	9,399.08	0.00	9,399.08	1,100.92
Previous Year			36,754.00	-	-	36,754.00	34,340.40	-	34,340.10	2,413.60
			36,754.00	-	-	36,754.00	34,340.40	-	34,340.10	2,413.60

NOTE:- Depreciation has been calculated on the basis of useful life of the assets in accordance to the provisions of the Companies Act, 2013

Alokik Infra Navnirman Pvt. Ltd.

(Signature)

Director



Alokik Infra Navnirman Pvt. Ltd.
(Signature)
Director

ALOKIK INFRA NAVNIRMAN PVT. LTD

Note No. (1) to (16) forming part of Balance Sheet and Profit & Loss Account for the year ended 31st March, 2019

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT(Rs.)	PREVIOUS PERIOD AMOUNT(Rs.)
SHORT TERM PROVISIONS			
Provision for Tax (MAT)	6	4,609.00	-
		4,609.00	-
		-	-
OTHER NON CURRENT ASSETS			
	8	-	-
WORK-IN-PROGRESS			
Expenditure Upto (31.03.2017)	9	-	-
		99,65,731.89	99,65,731.89
Less: Cost of Flat sold transferred to P/L A/c		99,65,731.89	99,65,731.89
		-	-
		99,65,731.89	99,65,731.89
TRADE RECEIVABLES			
Goenti Devi Goel (S.Tax) (Old Balance)	10	-	20.00
R K Goel (S.Tax) (Old Balance)		-	-
Mahesh Agarwal (S.Tax) (Old Balance)		-	-
Pradip Kumar (S.Tax) (Old Balance)		-	22.05
Sudhansuchandra Tayal (S.Tax)		55,791.69	55,791.69
Ashish Khetan (S.Tax) (Old Bal)		-	-
Santosh kumar Agarwal (S.Tax) (Old Balance)		-	(0.50)
Sudhansh Goel (S.Tax) (Old Balance)		-	(9,012.50)
Pram Kumar Sanwariya (S.Tax) (Old Balance)		-	10.00
Lalita Sanwariya (S.Tax) (Old Balance)		-	1.80
Vikas Kumar Rajgaria (S.Tax) (Old Balance)		-	0.80
Kailash Kumar Goel (S.Tax) (Old Balance)		-	1,973.50
Kiran Goel (S.Tax) (Old Balance)		-	-
Shreendra Rai (S.Tax) (Old Balance)		-	-
Sanjay Agarwal (S.Tax) (Old Balance)		-	9,025.00
Meera Devi Dokania (S.Tax) (Old Balance)		-	10.00
Dr. Amit khetan (S.Tax) A-301 (Old Balance)		-	17.00
Ruchi Bansal (S.Tax) (Old Balance)		-	(6,798.00)
Shrawan Tebriwal (S.Tax) (Old Balance)		-	(0.50)
Manoj Mamta Singh (S.Tax) (Old Balance)		-	864.00
Suresh-Umesh Agarwal (S.Tax) (Old Balance)		-	4.80
Prabha Sanwariya (S.Tax) (Old Balance)		-	9.50
Dilip Kumar Sanwariya (S.Tax) (Old Balance)		-	8.00
		-	8.00
		55,791.69	51,954.64

Alokik Infra Navnirman Pvt. Ltd.

(Signature)
Director

Alokik Infra Navnirman Pvt. Ltd.

(Signature)
Director



ALOKIK INFRA NAVNIRMAN PVT. LTD

Note No. (1) to (16) forming part of Balance Sheet and Profit & Loss Account for the year ended 31st March, 2019

PARTICULARS	NOTE NO.	CUURRENT PERIOD AMOUNT(Rs.)	PREVIOUS PERIOD AMOUNT(Rs.)
<u>CASH & CASH EQUIVALENTS</u>			
<u>BALANCES WITH BANKS</u>	11		
INDUSIND BANK, Saraidhela (A/C NO. 201002995732) (IFSC Code INB0001416)		2,46,168.00	6,76,341.69
State Bank of India, City Branch (A/c No. 31509623291) (IFSC Code SBIN0006948)		40,511.99	
Cash-in-hand		2,15,278.86	51,451.00
		5,01,958.85	7,27,792.69
<u>SHORT TERM LOANS & ADVANCES</u>			
<u>Advance for Land Purchase</u>	12		
Amarjeet kaur		20,00,000.00	-
Eqbal Singh		20,00,000.00	-
Satpal Singh		10,00,000.00	-
Manoj Modi (Old Balance)		-	1,50,000.00
Raresh Sharma (Director)		6,00,000.00	6,00,000.00
Input CGST @ 9%		4,050.00	
Input SGST @ 9%		4,050.00	
Alokik Buildcon Pvt Ltd, (Head Office)		4,00,000.00	-
Tax Paid for AY 15-16 against Demand Notice Appeal filed		1,84,000.00	1,84,000.00
Advance Income tax		-	80,240.00
		61,92,100.00	10,14,240.00
<u>OTHER INCOME</u>	13		
Interest on Income Tax Refund		3,610.00	-
Misc Income		1,68,827.86	-
Sundry Balance W/Back		3,837.05	-
		1,76,274.91	-
<u>DEPRECIATION & AMOTIZATION EXP.</u>	14		
Depreciation		-	-
Preliminary Expenses W/off		-	-
		-	-
<u>OTHER EXPENSES</u>	15		
RIC Filing Fees		5,000.00	1,600.00
Audit Fee incl. (FY 17-18)		45,000.00	53,100.00
Bank Charges		10,755.70	2,503.50
Interest on Unsecured Loan		71,285.00	-
Consultancy Fees		6,400.00	-
Interest on TDS		50.00	-
Service Tax (old dues Written off)		13,827.86	-
		1,52,318.56	57,203.50

Alokik Infra Navnirman Pvt. Ltd.

[Signature]
Director

Alokik Infra Navnirman Pvt. Ltd.

[Signature]
Director

