

## AUDITOR'S REPORT

To the Members of  
M/s YASH RAJ INFRA CONSTRUCTIONS PRIVATE LIMITED

### Report on the Financial Statements

We have audited the accompanying financial statements of YASH RAJ INFRA CONSTRUCTIONS PRIVATE LIMITED ('the Company'), which comprise the Balance Sheet as at March 31, 2017 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 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 maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of these financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditors' 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.

An audit involves performing procedures to obtain audit evidence about the amounts and the 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 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 controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Board of 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 aforesaid 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 at March 31, 2017, and its profit and its cash flows 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 ('the Order') issued by the Central Government in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

(c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the Directors as on March 31, 2017, taken on record by the Board of Directors, none of the Directors is disqualified as on March 31, 2017 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".

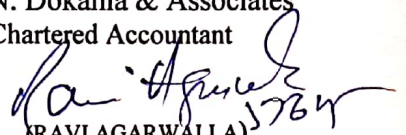
(g) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i) The Company has made provision in its financial statements, as required under the applicable law or accounting standards, for material foreseeable losses on long term contracts;

Place: Dhanbad

Dated: 5<sup>th</sup> Oct, 2017

For: D.N. Dokania & Associates  
Chartered Accountant

  
(RAVI AGARWALLA)  
Partner



## **"Annexure A" to the Independent Auditor's Report**

Referred to in paragraph 1 under the heading 'Report on Other Legal and Regulatory Requirements' of our report of even date to the financial statements of the Company for the year ended March 31, 2017:

1. In respect of the fixed assets of the Company:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) The fixed assets were physically verified during the year by the Management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

2. In respect of the inventories of the Company:

(a) As explained to us, the inventories were physically verified during the year by the Management at reasonable intervals.

(b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the Management were reasonable and adequate in relation to the size of the Company and the nature of its business.

(c) In our opinion and according to the information and explanations given to us, the Company has maintained proper records of its inventories and no material discrepancies were noticed on physical verification.

3. The Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the Register maintained under Section 189 of the Act.

4. In our opinion and according to the information and explanations given to us, having regard to the explanations that some of the items purchased are of special nature and suitable alternative sources are not readily available for obtaining comparable quotations, there is an adequate internal control system commensurate with the size of the Company and the nature of its business with regard to purchase of inventory and fixed assets and the sale of goods and services. During the course of our audit, we have not observed any major weakness in such internal control system.

5. In our opinion and according to the information and explanations given to us, the Company has not accepted deposits during the year and does not have any unclaimed deposits. Therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.

6. The provisions of clause 3 (vi) of the Order are not applicable to the Company as the Company is not covered by the Companies (Cost Records and Audit) Rules, 2014.

7. In respect of statutory dues:

(a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax and Value Added Tax, Wealth Tax, Service Tax, duty of Customs, duty of Excise, Cess and other material statutory dues applicable to it with the appropriate authorities.

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Sales Tax and Value Added Tax, Wealth Tax, Service Tax, duty of Customs, duty of Excise, Cess and other material statutory dues in arrears as at March 31, 2017 for a period of more than six months from the date they became payable.



(c) According to the records of the Company, there are no amounts that are due to be transferred to the Investor Education and Protection Fund in accordance with the relevant provisions of the Companies Act, 1956 (1 of 1956) and rules made there under.

viii. The Company does not have accumulated losses at the end of the financial year. The Company has not incurred cash losses during the financial year covered by the audit and in the immediately preceding financial year.

8. The Company does not have accumulated losses. The Company has not incurred cash losses during the financial year covered by our audit and in the immediately preceding financial year.

9. In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of dues to a bank during the year and did not have any amount outstanding to financial institutions or debenture holders.

10. In our opinion and according to the information and explanations given to us, the terms and conditions of the guarantee given by the Company for loan taken by a subsidiary from a bank is not prima facie prejudicial to the interest of the Company.

11. According to the information and explanations given to us, the Company did not avail any term loan during the year.

12. To the best of our knowledge and belief and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

Place: Dhanbad  
Dated: 5<sup>th</sup> Sept, 2017

For: D.N. Dokania & Associates  
Chartered Accountant

  
(RAVI AGARWALLA)  
Partner



**"Annexure B" to the Independent Auditor's Report of even date on the Financial Statement of JAWALA COKE PRIVATE LIMITED**

**Report on the Internal Financial Controls under section 143 (3)(I) of the Companies Act, 2013**

We have audited the internal financial controls over financial reporting of **JAWALA COKE PRIVATE LIMITED** as of March 31, 2017 in conjunction with our audit of the financial statements of the 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 Accountant of India. These responsibility 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, include adherence to company 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.

**Auditor's 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 according 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 and, both issued by issued by the Institute of Chartered Accountant 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 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 include 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 risk 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.



**YASHRAJ INFRA CONSTRUCTIONS PRIVATE LIMITED**  
**401, SIDHI VINAYAK RESIDENCY**  
**KOLAKUSMA DHANBAD, JHARKHAND, INDIA 828127**  
**BALANCESHEET AS ON 31ST MARCH, 2017**

Particulars	Note No.	Figures as at the end of current reporting year	Figures as at the end of the previous reporting year
1	2	3	4
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	1	100,000.00	100,000.00
(b) Reserves and Surplus	2	(26,399.67)	(181,817.10)
(c) Money received against share warrants			
<b>(2) Share application money pending allotment</b>			
	3	-	-
<b>(3) Non-current liabilities</b>			
(a) Long-term borrowings	4	-	-
(b) Deferred tax liabilities (Net)		2,867.32	
(c) Other Long-term liabilities	5	428,500.00	428,500.00
(d) Long-term provisions	6	-	-
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings	7	-	-
(b) Trade payables	8	-	177,500.00
(c) Other current liabilities	9	12,079,435.17	12,717,368.00
(d) Short-term provisions	10	112,804.34	40,662.50
<b>TOTAL</b>		<b>12,697,207.15</b>	<b>13,282,213.40</b>
<b>II. ASSETS Non-current assets</b>			
<b>(1) (a) Fixed Asstes</b>			
(i) Tangible Assets	11	12,017.00	18,170.13
(ii) Intangible Assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible Assets under development		-	-
(b) Non-current Investment	12	-	-
(c) Deferred Tax Assets (net)		-	1,490.16
(d) Long-term Loans and advances	13	-	-
(e) Other non-current assets	14	28,615.93	38,154.58
<b>(2) Current Assets</b>			
(a) Current Investment	-	-	-
(b) Inventories	15	12,252,011.00	12,591,841.00
(c) Trade receivables	16	-	-
(d) Cash and cash equivalents	17	104,563.22	31,557.53
(e) Short term loans and advances	18	300,000.00	601,000.00
(f) Other current assets		-	-
<b>TOTAL</b>		<b>12,697,207.15</b>	<b>13,282,213.40</b>

**Yashraj Infra** **Yashraj**  
**Constructions (P) Ltd.** ..... **Construct** **DIRECTOR**  
*Director* ..... **DIRECTOR**  
**Director**

Signed in terms of our report even date attached herewith.

For D. N. DOKANIA & ASSOCIATES  
CHARTERED ACCOUNTANTS

*(Ravi Agarwalla)*  
**(RAVI AGARWALLA)**  
PARTNER

Place :UG 46, URMILA TOWER  
Bank More -Dhanbad

Date :5th Sep '2017



**YASHRAJ INFRA CONSTRUCTIONS PRIVATE LIMITED**

**NOTES TO BALANCE SHEET**

**NOTE NO. 1: SHARE CAPITAL**

	As at 31 March 2017		As at 31 March 2016	
	Number	Amount	Number	Amount
<b>Authorised</b>				
Equity Shares of ` 10 each	50,000.00	500,000.00	50,000.00	500,000.00
	50,000.00	500,000.00	50,000.00	500,000.00
<b>Issued</b>				
Equity Shares of ` 10 each	10,000.00	100,000.00	10,000.00	100,000.00
<b>Subscribed &amp; fully Paid up</b>				
Equity Shares of ` 10 each fully paid	10,000.00	100,000.00	10,000.00	100,000.00
<b>Total</b>	<b>10,000.00</b>	<b>100,000.00</b>	<b>10,000.00</b>	<b>100,000.00</b>

Note No. 1.1 Disclosure pursuant to Note no. 6(A)(d) of Part I of Schedule VI to the Companies Act, 1956

Particulars	Equity Shares			
	As at 31 March 2017		As at 31 March 2016	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	10,000.00	100,000.00	10,000.00	100,000.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Any other movement (please specify)	-	-	-	-
Shares outstanding at the end of the year	10,000.00	100,000.00	10,000.00	100,000.00

Note 1.2 Disclosure pursuant to Note no. 6(A)(g) of Part I of Schedule VI to the Companies Act, 1956 (if more than 5%)

Name of Shareholder	Equity Shares			
	As at 31 March 2017		As at 31 March 2016	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
RAJESH KUMAR SINGH	5,000	50.00%	5,000	50.00%
SMT ALKA KUMARI	5,000	50.00%	5,000	50.00%

**NOTE NO. 2 RESERVE & SURPLUS**

**a. Security Premium**

Opening Balance	-	-
Add : Securities premium credited on Share issue	-	-
Less : Premium Utilised for various reasons	-	-
Premium on Redemption of Debentures	-	-
For Issuing Bonus Shares	-	-
Closing Balance	-	-

**b. General Reserve**

Opening Balance	-	-
Add : Transfer from Surplus	-	-
Less : Transfer to Provision for Tax (MAT)	-	-
Closing Balance	-	-

**c. Surplus**

	As at 31 March 2017	As at 31 March 2016
Opening balance	(181,817.10)	(176,985.92)
(+) Net Profit/(Net Loss) For the current year	155,417.43	(4,831.18)
(+) Transfer from Reserves	-	-
(-) Proposed Dividends	-	-
(-) Interim Dividends	-	-
(-) Transfer to Reserves	-	-
Closing Balance	(26,399.67)	(181,817.10)
<b>Total</b>	<b>(26,399.67)</b>	<b>(181,817.10)</b>

**Yashraj Infra**  
Constructions (P) Ltd.  
*Alka Kumari Singh*  
Director



**Yashraj Infra**  
Constructions (P) Ltd.  
*Alka Kumari Singh*  
Director

	( In Rs)	
	As at 31 March 2017	As at 31 March 2016
<b>NOTE NO. 3: SHARE APPLICATION MONEY PENDING ALLOTMENT</b>		
Share Application Money	-	-
<b>NOTE NO. 4: LONG TERM BORROWINGS</b>		
<b>a. Secured Loans</b>		
Term Loans	-	-
Cash credit	-	-
Additional Information		
<b>NOTE NO. 5. OTHER LONG TERM LIABILITIES</b>		
(a) Trade Payables	-	-
(b) Others	428,500.00	428,500.00
<b>Total</b>	<b>428,500.00</b>	<b>428,500.00</b>
<b>Detail of other long term Liabilities from YASH RAJ CONSTRUCTION</b>	428,500.00	428,500.00
<b>NOTE NO. 6. OTHER LONG TERM PROVISIONS</b>		
<b>(a) Provision for employee benefits</b>		
Superannuation (unfunded)	-	-
Gratuity (unfunded)	-	-
Leave Encashment (unfunded)	-	-
ESOP / ESOS	-	-
<b>(b) Others (Specify nature)</b>	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>NOTE NO. 7: SHORT TERM BORROWINGS</b>		
From Bank	-	-
Unsecured Loan from Others	-	-
Details Unsecured Loan from Others	-	-
<b>NOTE NO.8 : TRADE PAYABLES</b>		
TRADE PAYABLES	-	-
Yasodha Enterprises	-	177,500.00
<b>Total</b>	<b>-</b>	<b>177,500.00</b>
<b>NOTE NO. 9 : OTHER CURRENT LIABILITIES</b>		
<b>Other Payables</b>		
Advance against Flat Booking	12,079,435.17	12,717,368.00
<b>Total</b>	<b>12,079,435.17</b>	<b>12,717,368.00</b>
<b>NOTE NO. 10: SHORT TERM PROVISION</b>		
<b>(a) Provision for employee benefits</b>		
Salary & Wages payable	15,000.00	15,000.00
<b>(b) Others:</b>		
Audit Fees payable	10,000.00	10,000.00
Legal Payable	2,000.00	-
Rent Payable	5,000.00	5,000.00
Provision for Tax	65,804.34	662.50
Accounting Charges	15,000.00	10,000.00
<b>Total</b>	<b>112,804.34</b>	<b>40,662.50</b>

**Yashraj Infra**  
Constructions (P) Ltd.  
*Allokraj Singh*  
Director



**Yashraj Infra**  
Constructions (P) Ltd.  
*[Signature]*  
Director



	As at 31 March 2017	As at 31 March 2016
<b>NOTE NO: 12 NON CURRENT INVESTMENT</b>		
A.Trade Investments	-	-
B.Other Investments	-	-
<b>Total</b>	-	-
<b>Grand Total (A + B)</b>	-	-
Less : Provision for diminution in the value of Investments	-	-
<b>Total</b>	-	-
<b>NOTE NO: 13 LONG TERM LOANS &amp; ADVANCES</b>		
a. Capital Advances	-	-
b. Security Deposits	-	-
c. Loans and advances to related parties	-	-
d. Other loans and advances (specify nature)	-	-
<b>TOTAL</b>	-	-
<b>NOTE NO. 14 : OTHER NON CURRENT ASSETS</b>		
<u>deferred credit terms)</u>		
<b>b. Others:</b>		
Preliminary expenditure b/f	38,154.58	30,000.00
Pre Operative Expenses	-	17,693.23
	<b>38,154.58</b>	<b>47,693.23</b>
Less: written off	9,538.65	9,538.65
<b>c. Debts due by related parties</b>	-	-
	<b>28,615.93</b>	<b>38,154.58</b>
<b>NOTE NO. 15: INVENTORIES</b>		
Stores and Spares	-	-
Raw Materials	-	-
Finished Goods/ WIP	12,252,011.00	12,591,841.00
	<b>12,252,011.00</b>	<b>12,591,841.00</b>
<b>NOTE NO. 16 : TRADE RECEIVABLES</b>		
<u>Non-Current</u>		
Due over six months from due date	-	-
<u>Current</u>		
Others	-	-
	-	-
<b>Additional information of Trade Receivables</b>		
<u>Non-Current</u>		
	-	-
<u>Current</u>		
<b>NOTE NO. 17: CASH &amp; CASH EQUIVALENTS</b>		
Balances with bank - UBI-1502050011547	-	3,690.00
IDBI Bank Ltd-1256102000001519	11,314.00	-
SBI Saraidhela Branch- 33513832761	6,850.04	6,672.52
HDFC Bank a/c-50200006138767	45,004.46	12,359.46
Cash in hand (As certified by one Director)	41,394.72	8,835.55
	<b>104,563.22</b>	<b>31,557.53</b>
<b>NOTE NO. 18 : SHORT TERM LOANS AND ADVANCES</b>		
Directors Loan	300,000.00	50,000.00
Advance in shivam Tower	-	551,000.00
	<b>300,000.00</b>	<b>601,000.00</b>

**Yashraj Infra**  
Constructions (P) Ltd.  
*Alber Ksi Singh*  
Director



**Yashraj Infra**  
Constructions (P) Ltd.  
*[Signature]*  
Director

**YASHRAJ INFRA CONSTRUCTIONS PRIVATE LIMITED**  
**401, SIDHI VINAYAK RESIDENCY**  
**KOLAKUSMA DHANBAD, JHARKHAND, INDIA 828127**  
**PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2017**

(In Rs)

	PARTICULARS	NOTE NO.	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
I.	Revenue from operations	19	8,866,820.00	5,942,551.00
II.	Other income	20	-	-
III.	<b>Total Revenue (I+II)</b>		<b>8,866,820.00</b>	<b>5,942,551.00</b>
IV.	Expenses:			
	Raw Material Consumed	21	-	-
	Changes in inventories of finished goods	22	5,760,968.00	3,053,731.00
	Employee benefits expenses	23	1,859,690.00	1,504,530.00
	Finance costs	24	-	-
	Depreciation and amortization expenses	11	6,153.13	43,588.00
	Other expenses	25	1,015,092.13	1,343,380.52
	<b>Total expenses</b>		<b>8,641,903.26</b>	<b>5,945,229.52</b>
V.	Profit before exceptional and extraordinary items and tax (III-IV)		224,916.74	(2,678.52)
VI.	Exceptional items		-	-
VII.	<b>Profit before extraordinary items and tax (V - VI)</b>		<b>224,916.74</b>	<b>(2,678.52)</b>
VIII.	Extraordinary Items		-	-
IX.	<b>Profit before tax (VII - VIII)</b>		<b>224,916.74</b>	<b>(2,678.52)</b>
X.	Tax expense:			
	(1) Current tax		65,141.84	662.50
	(2) Deferred tax		4,357.48	(1,490.16)
XI.	<b>Profit / (Loss) for the period from continuing operations (IX-X)</b>		<b>155,417.43</b>	<b>(4,831.18)</b>
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expenses of discontinuing operations		-	-
XIV.	Profit/(Loss) from discontinuing operations (after tax) (XII - XIII)		-	-
XV.	<b>Profit / (Loss) for the period (XI + XIV)</b>		<b>155,417.43</b>	<b>(4,831.18)</b>
XVI.	Earnings per equity share:			
	(1) Basic		15.542	(0.483)
	(2) Diluted		15.542	(0.483)

..... DIRECTOR

..... DIRECTOR

Signed in terms of our report even date attached herewith.

For D. N. DOKANIA & ASSOCIATES  
CHARTERED ACCOUNTANTS

*(Signature)*  
(RAVI AGARWALLA)  
PARTNER

Place : UG 46, URMILA TOWER  
Bank More -Dhanbad

Date :5th Sep '2017

**Yashraj Infra**  
Constructions (P) Ltd.  
*(Signature)*  
Director



**Yashraj Infra**  
Constructions (P) Ltd.  
*(Signature)*  
Director

## NOTES TO PROFIT &amp; LOSS ACCOUNT

## NOTE NO. 19 : REVENUE FROM OPERATION

	31.03.2017	31.03.2016
Sale	8,866,820.00	5,942,551.00
Less - Excise Duty / Discount	-	-
Sale Revenue (Net)	-	-
Income from Services	8,866,820.00	5,942,551.00

## NOTE NO. 20 : OTHER INCOME

Interest Income (in case of a company other than a finance company)	-	-
Rental Income	-	-
Miscellaneous Income	-	-
Dividend Income	-	-
Net gain/loss on sale of investments	-	-
<u>Other non-operating income (net of expenses directly attributable to such income):</u>	-	-
Rebate on Taxes	-	-
Conversion charges	-	-
Amount written off	-	-
Round off	-	-

## NOTE NO. 21 : RAW MATERIAL CONSUMED

Details of Material Consumed

Inventory at the beginning of the year	-	-
Add : Purchases	-	-
Less : Closing Stock	-	-

## NOTE NO. 22 : INCREASE (DECREASE) IN FINISHED GOODS AND WIP

Opening Stock WIP	12,591,841.00	12,655,593.00
WIP Purchases & Expenses	5,421,138.00	2,989,979.00
	18,012,979.00	15,645,572.00
Less: Closing of WIP	12,252,011.00	12,591,841.00
Increase/(Decrease)	5,760,968.00	3,053,731.00

## NOTE NO. 23 EMPLOYEE BENEFITS EXPENSES

Salary & Allowances	180,000.00	180,000.00
Wages & Labour	1,679,690.00	1,324,530.00
	1,859,690.00	1,504,530.00

## NOTE NO. 24 FINANCE COSTS

	-	-
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## NOTE NO. 25 OTHER EXPENSES

Administrative, Selling & Other Expenses

Audit Fee	10,000.00	10,000.00
Land owner Rent	216,000.00	-
Printing Stationary	3,190.00	-
Land owner payment	551,000.00	-
General expenses	29,270.00	32,480.00
Bank Charges	6,620.48	1,002.08
Accounting Charges	15,000.00	10,000.00
Advertisement	-	20,000.00
Transportation Expenses	-	102,740.00
Muni Singh- Land owner	-	1,000,000.00
Electric Bill	36,830.00	-
Legal Charges	65,643.00	-
Office Rent	60,000.00	55,000.00
Telephone Charges	12,000.00	12,000.00
Travelling & Conveyance	-	90,600.00
Preliminary expenses w/off	9,538.65	9,538.65
Round off	-	19.79
	1,015,092.13	1,343,380.52

Yashraj Infra  
Constructions (P) Ltd.

*Abhishek Singh*  
Director

Yashraj Infra  
Constructions (P) Ltd.

*[Signature]*  
Director

Details of payment to Auditors as

a. auditor	10,000.00	10,000.00
b. for taxation matters	-	-
c. for company law matters	-	-
d. for management services	-	-
e. for other services	-	-
f. for reimbursement of expenses	-	-
Total	10,000.00	10,000.00



SCHEDULE - 'B'

YASHRAJ INFRA CONSTRUCTIONS PRIVATE LIMITED  
401, SIDHI VINAYAK RESIDENCY  
KOLAKUSMA DHANBAD, JHARKHAND, INDIA 828127  
DETAILS OF FIXED ASSETS (AS PER INCOME TAX ACT)

PARTICULARS	OPENING BALANCE AS ON 01.04.2016	ADDITION UP TO 30.09.16	TOTAL ADDITION AFTER 30.09.16	SALES DURING THE YEAR	Sales Adjustment	TOTAL DEP.	RATE OF DEP.		DEP. AT RED. RATE	TOTAL DEP.	CLOSING BALANCE AS ON 31.03.2017
							NOR. RATE	RED. RATE			
<u>Block "A" 0%</u>											
Sub Total	-	-	-	-	-	-	-	-	-	-	-
<u>Block "B" 10%</u>											
Office Furniture	102,300.57	-	102,300.57	-	-	102,300.57	10%	10,230.00	-	10,230.00	92,070.57
Sub Total	102,300.57	-	102,300.57	-	-	102,300.57	-	10,230.00	-	10,230.00	92,070.57
<u>Block "B" 15%</u>											
Shuttering Material	66,831.25	-	66,831.25	-	-	66,831.25	15%	10,025.00	-	10,025.00	56,806.25
Sub Total	66,831.25	-	66,831.25	-	-	66,831.25	-	10,025.00	-	10,025.00	56,806.25
<u>Block "B" 60%</u>											
Sub Total	-	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>169,131.82</b>	<b>-</b>	<b>169,131.82</b>	<b>-</b>	<b>-</b>	<b>169,131.82</b>	<b>-</b>	<b>20,255.00</b>	<b>-</b>	<b>20,255.00</b>	<b>148,876.82</b>



Yashraj Infra  
 Constructions (P) Ltd.  
*Alka Kishor Singh*  
 Director

Yashraj Infra  
 Constructions (P) Ltd.  
*[Signature]*  
 Director

**YASHRAJ INFRA CONSTRUCTIONS PRIVATE LIMITED.**  
DEPRECIATION CHART FOR F.Y. 2016-17

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep charged upto 31.03.2016	WDV as on 01.04.2016	Life as per AS-6	Life as per Co. Act, 2013	Useful Life Taken	Life Used till 31/03/2016	Remaining Life	Salvaged value	Depreciable amount over whole life	Excess Dep. (Already charged)	Rate of Dep.	Dep for the Year 2016-17	Adjusted with Retained Earning	WDV as on 31st Mar 2017
	(A) Land															
	(B) Buildings															
	(C) Office Equipments															
	(D) Furniture and Fixtures															
10-May-2013	Furniture and Fixtures	140,330	132,205	8,124.61	5.00	3.00	3.00	2.89	0.11	7,017	133,313	-	74.63%	1,108	-	7,017.00
	(E) Vehicles															
13-Nov-2013	Shuttering Materials	100,000	89,954	10,045.52	5.00	3.00	3.00	2.38	0.62	5,000	95,000	-	67.59%	5,046	-	5,000.00
	<b>Total Assets</b>	<b>140,330</b>	<b>132,205</b>	<b>8,124.61</b>						<b>12,017</b>	<b>228,313</b>	<b>-</b>		<b>6,153</b>	<b>-</b>	<b>12,017.00</b>

31-Mar-2016



**Yashraj Infra**  
Constructions (P) Ltd.  
*Alka Kaur Singh*  
Director

**Yashraj Infra**  
Constructions (P) Ltd.  
*Alka Kaur Singh*  
Director

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year  
**2017-18**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name YASHRAJ INFRA CONSTRUCTIONS PRIVATE LIMITED			PAN AAACY5928L			
	Flat/Door/Block No 401, SIDDHI VINAYAK RESIDENCY	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-6			
	Road/Street/Post Office SARAIIDHELA	Area/Locality KOLA KUSHIMA					
	Town/City/District DHANBAD	State JHARKHAND	Pin/ZipCode 828127	Status Pvt Company			
	Designation of AO(Ward/Circle) R2-W4-DHANBAD-W2(4)			Original or Revised ORIGINAL			
	E-filing Acknowledgement Number 243165801141017			Date(DD/MM/YYYY) 14-10-2017			
	COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	179575
		2	Deductions under Chapter-VI-A			2	0
		3	Total Income			3	179580
		3a	Current Year loss, if any			3a	0
4		Net tax payable			4	53632	
5		Interest payable			5	6357	
6		Total tax and interest payable			6	59989	
7		Taxes Paid	a	Advance Tax	7a	0	
			b	TDS	7b	0	
			c	TCS	7c	0	
	d		Self Assessment Tax	7d	59990		
	e		Total Taxes Paid (7a+7b+7c +7d)	7e	59990		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	0		
10	Exempt Income	Agriculture		10			
		Others					

This return has been digitally signed by RAJESH KUMAR SINGH in the capacity of DIRECTORhaving PAN AWAPS4109A from IP Address 117.205.152.53 on 14-10-2017 at DHANBADDsc SI No & issuer 12937082CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**