

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, 2018 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, 2018, 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, 2018, taken on record by the Board of Directors, none of the Directors is disqualified as on March 31, 2018 from being appointed as a Director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

(g) 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: 5th Sept, 2018

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, 2018:

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, 2018 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.

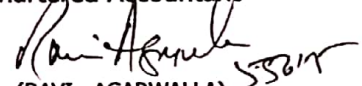
10. In our opinion and according to the information and explanations given to us, the terms and conditions of the guarantee given by the Company for loan taken by a subsidiary from a bank is not prima facie prejudicial to the interest of the Company.

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: 5th Sept, 2018

For: D.N. Dokania & Associates
Chartered Accountant


(RAVI AGARWALLA) 55614
Partner



"Annexure B" to the Independent Auditor's Report of even date on the Financial Statement of YASH RAJ INFRA CONSTRUCTIONS 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 YASH RAJ INFRA CONSTRUCTIONS PRIVATE LIMITED as of March 31, 2018 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.



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 expenditure of the company are being made only in accordance with authorization of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

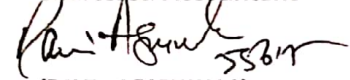
Because of the Inherent limitation of internal financial controls over financial reporting, include the possibility of collusion or improper management override of controls, material misstatement due to error or fraud may occur and not to be detected. Also, projections of any evaluation of the internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of companies with the policies or procedures may deteriorates.

Opinion

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

Place: Dhanbad
Dated: 5th Sept, 2018

For: D.N. Dokania & Associates
Chartered Accountant


(RAVI AGARWALLA)
Partner



YASHRAJ INFRA CONSTRUCTIONS PRIVATE LIMITED
401, SIDHI VINAYAK RESIDENCY
KOLAKUSMA DHANBAD, JHARKHAND, INDIA 828127
BALANCESHEET AS ON 31ST MARCH, 2018

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
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	1,00,000.00	1,00,000.00
(b) Reserves and Surplus	2	73,548.47	(22,042.20)
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities	3	-	-
(a) Long-term borrowings	4	-	-
(b) Deffered tax liabilities (Net)			
(c) Other Long-term liabilities	5	8,33,119.00	4,28,500.00
(d) Long-term provisions	6	-	-
(4) Current Liabilities			
(a) Short-term borrowings	7	4,28,500.00	-
(b) Trade payables	8	-	-
(c) Other current liabilities	9	1,69,69,946.17	1,20,79,435.17
(d) Short-term provisions	10	72,807.08	1,12,804.34
TOTAL		1,84,77,920.72	1,26,98,697.31
II. ASSETS Non-current assets			
(1) (a) Fixed Asstes			
(i) Tangible Assets	11	12,017.00	12,017.00
(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	1,490.16
(d) Long-term Loans and advances	13	-	-
(e) Other non-current assets	14	19,077.28	28,615.93
(2) Current Assets			
(a) Current Investment	-	-	-
(b) Inventories	15	1,65,19,557.32	1,22,52,011.00
(c) Trade receivables	16	5,32,489.32	-
(d) Cash and cash equivalents	17	1,13,289.64	1,04,563.22
(e) Short term loans and advances	18	12,80,000.00	3,00,000.00
(f) Other current assets		-	-
TOTAL		1,84,77,920.72	1,26,98,697.31

Yashraj Infra
Constructions (P) Ltd.

Director

Yashraj^(0.00) Infra
Constructions (P) Ltd. DIRECTOR

Director

Signed in terms of our report even date attached herewith.

For D. N. DOKANIA & ASSOCIATES
CHARTERED ACCOUNTANTS

Place :UG 46, URMILA TOWER
Bank More -Dhanbad

Date :5th Sept '2018

(RAVI AGARWALLA)
PARTNER



YASHRAJ INFRA CONSTRUCTIONS PRIVATE LIMITED
401, SIDHI VINAYAK RESIDENCY
KOLAKUSMA DHANBAD, JHARKHAND, INDIA 828127
PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2018

(In Rs)

	PARTICULARS	NOTE NO.	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
I.	Revenue from operations	19	42,61,451.68	88,66,820.00
II.	Other income	20	-	-
III.	Total Revenue (I+II)		42,61,451.68	88,66,820.00
IV.	Expenses:			
	Raw Material Consumed	21	-	-
	Changes in inventories of finished goods	22	19,61,751.68	57,60,968.00
	Employee benefits expenses	23	18,87,640.00	18,59,690.00
	Finance costs	24	-	-
	Depriciation and amortization expenses	11	-	6,153.13
	Other expenses	25	2,89,466.60	10,15,092.13
	Total expenses		41,38,858.28	86,41,903.26
V.	Profit before eceptional and extraordinary items and tax (III-IV)		1,22,593.40	2,24,916.74
VI.	Exceptional items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		1,22,593.40	2,24,916.74
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII - VIII)		1,22,593.40	2,24,916.74
X.	Tax expense:			
	(1) Current tax		27,002.74	65,141.84
	(2) Deferred tax		-	-
XI.	Profit / (Loss) for the period from continuing operations (IX-X)		95,590.66	1,59,774.91
XII.	Profit / (Loss) from discontinuing operations		-	-
XIII.	Tax expenses of discontinuing operations		-	-
XIV.	Profit / (Loss) from discontinuing operations (after tax) (XII - XIII)		-	-
XV.	Profit / (Loss) for the period (XI + XIV)		95,590.66	1,59,774.91
XVI.	Earnings per equity share:			
	(1) Basic		9.559	15.977
	(2) Diluted		9.559	15.977

Yashraj Infra
Constructions (P) Ltd.

Director

Yashraj Infra
Constructions (P) Ltd. DIRECTOR

Director

Signed in terms of our report even date attached herewith.

Place : UG 46, URMILA TOWER
Bank More -Dhanbad

For D. N. DOKANIA & ASSOCIATES
CHARTERED ACCOUNTANTS

Date :5th Sept '2018



(RAVI AGARWALLA)
PARTNER

NOTES TO BALANCE SHEET

NOTE NO. 1: SHARE CAPITAL

	As at 31 March 2018		As at 31 March 2017	
	Number	Amount	Number	Amount
Authorised				
Equity Shares of ` 10 each	50,000.00	5,00,000.00	50,000.00	5,00,000.00
	50,000.00	5,00,000.00	50,000.00	5,00,000.00
Issued				
Equity Shares of ` 10 each	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Subscribed & fully Paid up				
Equity Shares of ` 10 each fully paid	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Total	10,000.00	1,00,000.00	10,000.00	1,00,000.00

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 2018		As at 31 March 2017	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	10,000.00	1,00,000.00	10,000.00	1,00,000.00
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	1,00,000.00	10,000.00	1,00,000.00

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 2018		As at 31 March 2017	
	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

	As at 31 March 2018	As at 31 March 2017
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		
Opening balance	(22,042.20)	(1,81,817.10)
(+) Net Profit/(Net Loss) For the current year	95,590.66	1,59,774.91
(+) Transfer from Reserves	-	-
(-) Proposed Dividends	-	-
(-) Interim Dividends	-	-
(-) Transfer to Reserves	-	-
Closing Balance	73,548.47	(22,042.20)
Total	73,548.47	(22,042.20)

Yashraj Infra
Constructions (P) Ltd.
Director



Yashraj Infra
Constructions (P) Ltd.
Alankar Singh
Director

	(In Rs)	
	As at 31 March 2018	As at 31 March 2017
NOTE NO. 3: SHARE APPLICATION MONEY PENDING ALLOTMENT		
Share Application Money	-	-
NOTE NO. 4: LONG TERM BORROWINGS		
a. Secured Loans		
Term Loans	-	-
Cash credit	-	-
Additional Information		
NOTE NO. 5. OTHER LONG TERM LIABILITIES		
(a) Trade Payables	-	-
(b) Others	8,33,119.00	4,28,500.00
Total	8,33,119.00	4,28,500.00
Detail of other long term Liabilities from YASH RAJ CONSTRUCTION	4,28,500.00	4,28,500.00
NOTE NO. 6. OTHER LONG TERM PROVISIONS		
(a) Provision for employee benefits		
Superannuation (unfunded)	-	-
Gratuity (unfunded)	-	-
Leave Encashment (unfunded)	-	-
ESOP / ESOS	-	-
(b) Others (Specify nature)	-	-
Total	-	-
NOTE NO. 7: SHORT TERM BORROWINGS		
From Bank	-	-
Unsecured Loan from Others	4,28,500.00	-
Total	4,28,500.00	-
Details Unsecured Loan from Others		
NOTE NO.8: TRADE PAYABLES		
TRADE PAYABLES		
Yasodha Enterprises	-	-
Total	-	-
NOTE NO. 9: OTHER CURRENT LIABILITIES		
Other Payables		
Advance against Flat Booking	1,69,69,946.17	1,20,79,435.17
Total	1,69,69,946.17	1,20,79,435.17
NOTE NO. 10: SHORT TERM PROVISION		
(a) Provision for employee benefits		
Salary & Wages payable	20,000.00	15,000.00
(b) Others:		
Provision for Tax 2018	27,002.74	-
Audit Fees payable	12,000.00	10,000.00
Legal Payable	3,000.00	2,000.00
Rent Payable	5,000.00	5,000.00
Provision for Tax	5,804.34	65,804.34
Accounting Charges	-	15,000.00
Total	72,807.08	1,12,804.34

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



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

NOTE NO: 12 NON CURRENT INVESTMENT

A.Trade Investments
B.Other Investments

Total
Grand Total (A + B)
Less : Provision for diminution in the value of Investments
Total

	As at 31 March 2018	As at 31 March 2017
A.Trade Investments	-	-
B.Other Investments	-	-
Total	-	-
Grand Total (A + B)	-	-
Less : Provision for diminution in the value of Investments	-	-
Total	-	-

NOTE NO: 13 LONG TERM LOANS & ADVANCES

a. Capital Advances

b. Security Deposits
c. Loans and advances to related parties
d. Other loans and advances (specify nature)
TOTAL

a. Capital Advances	-	-
b. Security Deposits	-	-
c. Loans and advances to related parties	-	-
d. Other loans and advances (specify nature)	-	-
TOTAL	-	-

NOTE NO. 14: OTHER NON CURRENT ASSETS

deferred credit terms)

b. Others:

Preliminary expenditure b/f
Pre Operative Expenses

Less: written off
c. Debts due by related parties

Preliminary expenditure b/f	28,615.93	38,154.58
Pre Operative Expenses	-	-
	28,615.93	38,154.58
Less: written off	9,538.65	9,538.65
c. Debts due by related parties	-	-
	19,077.28	28,615.93

NOTE NO. 15: INVENTORIES

Stores and Spares
Raw Materials
Finished Goods/ WIP

Stores and Spares	-	-
Raw Materials	-	-
Finished Goods/ WIP	1,65,19,557.32	1,22,52,011.00
	1,65,19,557.32	1,22,52,011.00

NOTE NO. 16: TRADE RECEIVABLES

Non-Current

Due over six months from due date

Current

Others

Due over six months from due date	-	-
<u>Current</u>	2,16,000.00	-
Others	3,16,489.32	-
	5,32,489.32	-

Additional information of Trade ReceivablesNon-CurrentCurrent

NOTE NO. 17: CASH & CASH EQUIVALENTS

Balances with bank - UBI-1502050011547

IDBI Bank Ltd-1256102000001519

SBI Saraidhela Branch- 33513832761

HDFC Bank a/c-50200006138767

Cash in hand (As certified by one Director)

Balances with bank - UBI-1502050011547	-	-
IDBI Bank Ltd-1256102000001519	11,708.50	11,314.00
SBI Saraidhela Branch- 33513832761	6,783.09	6,850.04
HDFC Bank a/c-50200006138767	11,403.86	45,004.46
Cash in hand (As certified by one Director)	83,394.19	41,394.72
	1,13,289.64	1,04,563.22

NOTE NO. 18: SHORT TERM LOANS AND ADVANCES

Directors Loan

Advance in shivam Tower

Directors Loan	12,80,000.00	3,00,000.00
Advance in shivam Tower	-	-
	12,80,000.00	3,00,000.00

Yashraj Infra
Constructions (P) Ltd.

[Signature]
Director



Yashraj Infra
Constructions (P) Ltd.

[Signature]
Director

NOTES TO PROFIT & LOSS ACCOUNT

NOTE NO. 19 : REVENUE FROM OPERATION

	31.03.2018	31.03.2017
Sale	42,61,451.68	88,66,820.00
Less - Excise Duty / Discount	-	-
Sale Revenue (Net)	-	-
Income from Services	-	-
	<u>42,61,451.68</u>	<u>88,66,820.00</u>

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	-	-
	<u>-</u>	<u>-</u>

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	1,22,52,011.00	1,25,91,841.00
WIP Purchases & Expenses	62,29,298.00	54,21,138.00
	<u>1,84,81,309.00</u>	<u>1,80,12,979.00</u>
Less: Closing of WIP	1,65,19,557.32	1,22,52,011.00
Increase/(Decrease)	<u>19,61,751.68</u>	<u>57,60,968.00</u>

NOTE NO. 23 EMPLOYEE BENEFITS EXPENSES

Salary & Allowances	2,40,000.00	1,80,000.00
Wages & Labour	16,47,640.00	16,79,690.00
	<u>18,87,640.00</u>	<u>18,59,690.00</u>

NOTE NO. 24 FINANCE COSTS

	-	-
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NOTE NO. 25 OTHER EXPENSES

Administrative, Selling & Other Expenses

Audit Fee	12,000.00	10,000.00
Land owner Rent	-	2,16,000.00
Printing Stationary	4,230.00	3,190.00
Land owner payment	-	5,51,000.00
General expenses	29,270.00	29,270.00
Bank Charges	12,256.35	6,620.48
Accounting Charges	-	15,000.00
Advertisement	-	-
Transportation Expenses	1,26,600.00	-
Muni Singh- Land owner	-	-
Electric Bill	4,539.50	36,830.00
Legal Charges	3,000.00	65,643.00
Office Rent	60,000.00	60,000.00
Telephone Charges	2,000.00	12,000.00
Travelling & Conveyance	16,032.10	-
Preliminary expenses w/off	9,538.65	9,538.65
Round off	-	-
	<u>2,89,466.60</u>	<u>10,15,092.13</u>

Details of payment to Auditors as

a. auditor	12,000.00	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	<u>12,000.00</u>	<u>10,000.00</u>

Yashraj Infra
Constructions (P) Ltd.
Director

Yashraj Infra
Constructions (P) Ltd.
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 31.03.2017	WDV as on 01.04.2017	Life as per AS-6	Life as per Co. Act, 2013	Useful Life Taken	Life Used till 31/03/2017	Remaining Life	Salvaged value	Depreciable amount over whole life	Excess Dep. (Already charged)	Rate of Dep.	Dep for the Year 2017-18	Adjusted with Retained Earning	WDV as on 31st Mar 2018
(A) Land																
(B) Buildings																
(C) Office Equipments																
(D) Furniture and Fixtures 10-May-2013		1,40,330	1,33,313	7,017.00	5.00	3.00	3.89		(0.89)	7,017	1,33,313		0.00%			7,017.00
(E) Vehicles																
(F) PLANT & MACHINERY 13-Nov-2013		1,00,000	95,000	5,000.00	5.00	3.00	3.38		(0.38)	5,000	95,000		0.00%			5,000.00
	Total Assets	1,40,330	1,33,313	12,017.00						12,017	2,28,313					12,017.00



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

Yashraj Infra
 Constructions (P) Ltd.
[Signature]
 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
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name YASHRAJ INFRA CONSTRUCTIONS PRIVATE LIMITED			PAN AAACY5928L		
	Flat/Door/Block No SIDDHI VINAYAK RESIDENCY	Name Of Premises/Building/Village FLAT NO 401		Form No. which has been electronically transmitted ITR-6		
	Road/Street/Post Office KOLAKUSMA SARAIIDHELA	Area/Locality K G ASHRAM				
	Town/City/District DHANBAD	State JHARKHAND	Pin/ZipCode 828127	Status Pvt Company	Aadhaar Number/Enrollment ID	
	Designation of AO(Ward/Circle) R2-W4-DHANBAD-W2(4)			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 341134871221018			Date(DD/MM/YYYY) 22-10-2018		
	1	Gross total income			1	104866
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	104870
	3a	Current Year loss, if any			3a	0
4	Net tax payable			4	27007	
5	Interest and Fee Payable			5	3519	
6	Total tax, interest and Fee payable			6	30526	
7	Taxes Paid	a Advance Tax	7a	0		
		b TDS	7b	0		
		c TCS	7c	0		
		d Self Assessment Tax	7d	30550		
		e Total Taxes Paid (7a+7b+7c +7d)	7e	30550		
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	20	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by ALKA KUMARI SINGHin the capacity of DIRECTORhaving PAN COUPS4772P from IP Address 117.247.142.177 on 22-10-2018 at DHANBADDsc SI No & issuer 15419883CN=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**