

M/S ASHISH ANAND INFRA TECH
INDIA PRIVATE LIMITED

INCOME TAX AUDIT REPORT
FOR YEAR 2020-21

Ankit Raj & Company
K-129, P.C. Colony,
Patna-800020



Ankit Raj & Company
Chartered Accountants

K-129, PC Colony, Hanuman Nagar, Kankarbagh, Patna - 800 020
Mob. : 8420785312 / Email : caankitraj09@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of M/s ASHISH ANAND INFRATECH INDIA PRIVATE
LIMITED

Report on the Financial Statements:

We have audited the accompanying financial statements of M/s ASHISH ANAND INFRATECH INDIA PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31st, 2021, the Statement of Profit and Loss 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 the 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 the frauds and other irregularities; selection and application of appropriate accounting policies; making judgment 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 rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) 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 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 assessment, 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. An audit also includes evaluating the appropriateness of accounting policies used and 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:

- i. In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2021
- ii. In the case of the Statement of Profit and Loss, of the "Profit" for the year ended on that date; and

Emphasis of Matter:

- We draw attention to:



Note No 4 to the financial statements which describe the Trade Payables, are subject to confirmation and reconciliation.

Our opinion is not qualified in respect of this matter.

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 the "order") and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the order, to the extent 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 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;
 - c) The balance sheet and 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 Accounting Standards specified in section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) In our opinion there are no observations or comments on the financial transactions, which may have an adverse effect on the functioning of the Company
 - f) On the basis of written representations received from the directors as on March 31, 2021, and taken on record by the Board of Directors, none of the directors is



disqualified as on March 31, 2021, from being appointed as a director in terms of sub-section (2) of section 164 of the Companies Act, 2013.

- g) 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". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls over financial reporting.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors), 2014, in our opinion and to the best of our information and according to the explanations given to us;
- i. The Company has no pending litigations; thus no disclosure is required in the financial statements of the company.
 - ii. In our opinion and as per the information and explanations provided to us, the Company has not entered into any long term contracts including derivative contracts, requiring provision under applicable laws or accounting standards, for material foreseeable losses,
 - iii. There were no amounts required to be transferred, to the Investor Education and Protection Fund by the Company.

FOR ANKIT RAJ & COMPANY



PROPRIETOR

Memb. No: 313114

Patna

Date: 10/01/2021

UDIN: 22313114AAAACM1499

M/s ASHISH ANAND INFRA TECH INDIA PRIVATE LIMITED

CIN:U45200BR2015PTC024416

BALANCE SHEET AS AT 31ST MARCH 2021

| Particulars | Note No. | As at 31 March, 2021 | As at 31 March, 2020 |
|---|----------|----------------------|----------------------|
| | | ₹ | ₹ |
| A EQUITY AND LIABILITIES | | | |
| 1 Shareholders' funds | | | |
| (a) Share capital | 2 | 1,00,000.00 | 1,00,000.00 |
| (b) Reserves and surplus | 3 | 63,621.14 | 45,718.00 |
| | | 1,63,621.14 | 1,45,718.00 |
| 2 Share Application Money pending allotment | | | |
| 3 Current liabilities | | | |
| (a) Trade Payables | 4 | 71,45,465.80 | 19,18,283.73 |
| (b) Short Term Provision | 5 | 10,56,750.00 | 9,26,010.00 |
| | | 82,02,215.80 | 28,44,293.73 |
| TOTAL | | 83,65,836.94 | 29,90,011.73 |
| B ASSETS | | | |
| 1 Non-current assets | | | |
| (a) Fixed assets | | | |
| (i) Tangible Assets | 6 | 2,01,822.16 | 2,34,509.62 |
| (ii) Work in Progress | 6 | 40,45,800.00 | - |
| | | 42,47,622.16 | 2,34,509.62 |
| 2 Current assets | | | |
| (a) Current Investment | 7 | - | - |
| (b) Inventories | 8 | 14,25,204.00 | 12,47,582.00 |
| (c) Trade Receivables | 9 | 8,84,507.33 | 8,83,274.50 |
| (d) Cash & Cash Equivalents | 10 | 14,72,757.46 | 5,97,345.61 |
| (e) Short Term Loans and Advances | 11 | 3,14,446.00 | - |
| (f) Other Current Assets | 12 | 21,300.00 | 27,300.00 |
| | | 41,18,214.79 | 27,55,502.11 |
| TOTAL | | 83,65,836.94 | 29,90,011.73 |
| See accompanying notes forming part of the financial statements | | | |

In terms of our report attached.

For Ankit Raj & Company
Chartered Accountants

PATNA
(CA Ankit Raj)
Proprietor
Mem No. 313114

For and on behalf of the Board of Directors

Signature
ASHOK KUMAR
Din: 06623373

Signature
SUMANTI DEVI
Din: 02015227

M/s ASHISH ANAND INFRATECH INDIA PRIVATE LIMITED

CIN:U45200BR2015PTC024416

Statement of Profit and Loss for the year ended 31st March, 2021

| Particulars | | Note No. | For the year ended 31 March, 2021 | For the year ended 31 March, 2020 |
|-------------|---|----------|--------------------------------------|--------------------------------------|
| | | | ₹ | ₹ |
| 1 | Revenue from Operations | 13 | 94,19,000.00 | 93,99,292.00 |
| 2 | Other incomes | 14 | 98,588.00 | 87,896.00 |
| 3 | Total revenue | | 95,17,588.00 | 94,87,188.00 |
| 4 | Expenses | | | |
| | (a) Cost Of Materials Consumed | 15 | 58,39,780.00 | 59,54,546.88 |
| | (b) Changes in Inventory of Raw Material | 16 | -1,77,622.00 | -1,41,595.00 |
| | (c) Employee benefits expense | 17 | 22,14,000.00 | 21,70,800.00 |
| | (d) Finance costs | 18 | 2,123.00 | 2,149.00 |
| | (e) Depreciation | 6a | 32,687.46 | 38,984.59 |
| | (f) Other expenses | 19 | 15,76,966.40 | 14,29,640.60 |
| | Total expenses | | 94,87,934.86 | 94,54,526.07 |
| 5 | Profit / (Loss) before tax | | 29,653.14 | 32,661.93 |
| 6 | Tax expense: | | | |
| | (a) Current tax expense | | 11,750.00 | 8,500.03 |
| | (b) Short provision of earlier year | | - | - |
| | (c) Deferred tax | | - | - |
| | | | 11,750.00 | 8,500.03 |
| 7 | Profit / (Loss) for the year | | 17,903.14 | 24,161.90 |
| 8 | Earnings per share (of ₹ 10/- each): | | | |
| | (a) Basic | 20 | 17.90 | 24.16 |
| | (b) Diluted | 20 | 17.90 | 24.16 |
| | See Significant Accounting Policies Notes forming part of the financial statements | 1-22 | | |

In terms of our report attached.

For Ankit Raj & Company
Chartered Accountants


(CA Ankit Raj)
(Proprietor)
Mem No. 313114

For and on behalf of the Board of Directors

Signature
ASHOK KUMAR
Din: 06623373

Signature
SUMANTI DEVI
Din: 02015227

M/s ASHISH ANAND INFRA TECH INDIA PRIVATE LIMITED

CIN:U45200BR2015PTC024416

Notes forming part of the financial statements

| Note 1 | Particulars |
|--|---|
| A Corporate information | The Principle activity of Company is to take up all kinds of civil constructions activities with its registered office . |
| B Significant accounting policies | The Company is a Small and Medium Sized Company as defined in the General Instructions in respect of Accounting Standards notified under the Rule 7 of The Companies (Accounts) Rules, 2014. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company. |
| B.1 Basis of accounting and preparation of financial statements | The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Rule 7 of The Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention except insurance claims & gratuity, which have been accounted for on claim acceptance & cash basis respectively as, stated elsewhere. |
| B.2 Use of estimates | The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. Since it is not possible to ascertain with reasonable certainty the quantum of accruals in respect of certain claims of the same are continued to be accounted for on acceptance basis. |
| B.3 Inventories | Inventories are valued at the lower of cost (on FIFO) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads. |
| B.4 Cash and cash equivalents | Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. |
| B.5 Revenue recognition | Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. |
| B.6 Other income | No other income is accounted for. |



M/s ASHISH ANAND INFRA TECH INDIA PRIVATE LIMITED

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Notes forming part of the financial statements

| Note 1 | Particulars |
|---|---|
| B.7 Tangible fixed assets | <p><u>Capital work-in-progress:</u> Administrative & other expenses incurred during the construction period of the project are included & carried forward under preoperative Expenditure. Capital Work in progress includes Preoperative Expenses.</p> |
| B.8 Intangible assets | <p>Intangible assets are carried at cost less accumulated amortisation and impairment losses, if any. The cost of an intangible asset comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. The Company does not have any intangible assets as on balance sheet date.</p> |
| B.9 Foreign currency transactions and translations | <p>a) Transactions in foreign currencies are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.</p> <p>b) Foreign currency monetary items (other than derivative contracts) outstanding at the Balance Sheet date are restated at the year-end rates. In case of items which are covered by forward exchange contracts, the difference between the year end rate and rate on the date of the contract is recognised as exchange difference and the premium paid on forward contracts is recognised over the life of the contract.</p> <p>c) Non-monetary items are carried at historical cost</p> <p>d) In the case of integral operations, assets and liabilities (other than non-monetary items), are translated at the exchange rate prevailing on the Balance Sheet date.</p> <p>e) Revenue and expenses are translated at the average exchange rates prevailing during the year.</p> <p>f) Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company and its integral foreign operations are recognised as income or expense in the Statement of Profit and Loss. The exchange differences on restatement / settlement of loans to non-integral foreign operations that are considered as net investment in such operations are accumulated in a "Foreign currency translation reserve" until disposal / recovery of the net investment.</p> <p>The exchange differences arising on restatement / settlement of long-term foreign currency monetary items are capitalised as part of the depreciable fixed assets to which the monetary item relates and depreciated over the remaining useful life of such assets or amortised on settlement / over the maturity period of such items if such items do not relate to acquisition of depreciable fixed assets. The unamortised balance is carried in the Balance Sheet as "Foreign currency monetary item translation difference account" net of the tax effect thereon.</p> <p>The Company has not entered into any foreign transactions arising in Foreign Currency during the year.</p> |



M/s ASHISH ANAND INFRA TECH INDIA PRIVATE LIMITED

CIN:U45200BR2015PTC024416

Notes forming part of the financial statements

| Note 1 | Particulars |
|--------|--|
| B.10 | <p>Government grants, subsidies and export incentives Government grants and subsidies are recognised when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants / subsidy will be received. Government grants whose primary condition is that the Company should purchase, construct or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets. Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same. During the year the company had not received any subsidies and did not make any exports.</p> |
| B.11 | <p>Investments Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties. Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets. The Company does not have any Long term Investments & Current Investments as on Balance Sheet date</p> |
| B.12 | <p>Employee benefits</p> <p><u>Short-term employee benefits</u> All the employees benefit payable wholly within twelve months of rendering of services are classified as Short Term Employees' Benefits. Benefits such as salaries, wages, short term compensated absence etc. and the expected cost of bonus, ex-gratia are recognised in the period in which the employee renders the related services.</p> <p><u>Defined contribution plans</u> The Company has no Defined Contribution Schemes as it is not within the purview.</p> <p><u>Defined benefit plans</u> Leave encashment (Defined Benefit Scheme) is not provided as the Management internal policies carried forward of such accumulated balances after the end of financial year automatically lapses.</p> <p><u>Long-term employee benefits</u> Compensated absences & Leave encashment is not provided as per the Management internal policies.</p> |
| B.13 | <p>Borrowing costs Borrowing cost that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised for the period until the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes substantial period of time to get ready for its intended use. Other Borrowing costs are recognised as expense in the period in which they incurred. During the year Company incurred other borrowing cost which are not attributable to any qualifying assets & are recognised as expenses.</p> |
| B.14 | <p>Segment reporting Since the company is a "Small and Medium Sized Company" the disclosure requirements under Accounting Standard 17- 'Segment Reporting' is not applicable during the financial year</p> |



M/s ASHISH ANAND INFRA TECH INDIA PRIVATE LIMITED

CIN:U45200BR2015PTC024416

Notes forming part of the financial statements

| Note 1 | Particulars |
|-------------|--|
| B.15 | Earnings per share Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Computation of EPS is separately attached in Note 24.d |
| B.16 | Taxes on income Tax Expense for the relevant period comprises of current & deferred tax. 'Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. |
| B.17 | Impairment of assets The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. During the year, there is not any impairment loss in fixed assets. |
| B.18 | Provisions and contingencies Provision for Tax is recognised in respect of present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. The Company has no contingent liabilities at the year end. |
| B.19 | Depreciation and amortisation 'Depreciation on fixed assets has been provided on Straight Line Method on prorata basis over the useful life prescribed in schedule II to the Companies Act, 2013 after considering salvage value of five percent of original cost. The Company has considered useful life of assets same as prescribed under the Companies Act, 2013. Depreciation upto 31.03.2014 was provided on SLM method on prorata basis at the rates prescribed in schedule XIV to the Companies Act, 1956 |
| B.20 | Cash Flow Statement Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information. It is not applicable on the company. |



M/s ASHISH ANAND INFRA TECH INDIA PRIVATE LIMITED

CIN:U45200BR2015PTC024416

Notes forming part of the financial statements

| Note 1 | Particulars |
|--------|---|
| B.21 | <p>Sundry Debtors, Creditors, Loan & Advances and Deposits</p> <p>The company has generally not called for confirmation for loans & advances and deposits. The Management has, however, scrutinized the accounts and has confirmed that these are current and are recoverable /payable. In the absence of balance confirmations deposits and parties to/from whom the advances are given/taken are continued to be subject to reconciliation. Adjustments thereto having an impact of a revenue nature, if any, will be made in the year in which the same are fully reconciled.</p> |



M/s ASHISH ANAND INFRA TECH INDIA PRIVATE LIMITED

CIN:U45200BR2015PTC024416

Notes forming part of the financial statements

Note 2 Share capital

| Particulars | As at 31 March, 2021 | | As at 31 March, 2020 | |
|--|----------------------|--------------------|----------------------|--------------------|
| | Number of shares | Amount | Number of shares | Amount |
| (a) Authorised Equity shares of ₹ 100 each with voting rights | 15,000.00 | 15,00,000.00 | 15,000.00 | 15,00,000.00 |
| (b) Issued Equity shares of ₹ 100 each with voting rights | 1,000.00 | 1,00,000.00 | 1,000.00 | 1,00,000.00 |
| (c) Subscribed and fully paid up Equity shares of ₹ 100 each with voting rights | 1,000.00 | 1,00,000.00 | 1,000.00 | 1,00,000.00 |
| Total | 1,000.00 | 1,00,000.00 | 1,000.00 | 1,00,000.00 |

Presently, the Companies has only one class of capital i.e. equity under Companies Act,2013

Refer Notes (i) & (ii) of Note 1

Notes: 2(i)

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period

| Particulars | Opening Balance | Fresh issue | Other Changes | Closing Balance |
|----------------------------------|-----------------|-------------|---------------|-----------------|
| Equity shares with voting rights | | | | |
| Year ended 31 March, 2021 | | | | |
| - Number of shares | 1,000.00 | - | - | 1,000.00 |
| - Amount (₹) | 1,00,000.00 | - | - | 1,00,000.00 |
| Year ended 31 March, 2020 | | | | |
| - Number of shares | 1,000.00 | - | - | 1,000.00 |
| - Amount (₹) | 1,00,000.00 | - | - | 1,00,000.00 |

The company has only one class of shares referred to as equity shares having a face value of Rs 10. Each holder of equity share is entitled to one vote per share. In the event of liquidation the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amount in proportion of their shareholding

Notes: 2(ii)

Details of shares held by each shareholder holding

| Class of shares / Name of shareholder | As at 31 March, 2021 | | As at 31 March, 2020 | |
|---|-----------------------|-----------------------------------|-----------------------|-----------------------------------|
| | Number of shares held | % holding in that class of shares | Number of shares held | % holding in that class of shares |
| Equity shares with voting rights | | | | |
| ASHOK KUMAR | 500 | 50% | 500 | 50.00% |
| SUMANTI DEVI | 500 | 50% | 500 | 50.00% |



M/s ASHISH ANAND INFRATECH INDIA PRIVATE LIMITED

CIN:U45200BR2015PTC024416

Notes forming part of the financial statements

Note 3 Reserves and surplus

| Particulars | As at 31 March, 2021 | As at 31 March, 2020 |
|---|----------------------|----------------------|
| | ₹ | ₹ |
| (a) Securities premium account | | |
| Opening balance | - | - |
| Add : Premium on shares issued during the year | - | - |
| Closing balance | - | - |
| (b) Surplus / (Deficit) in Statement of Profit and Loss | | |
| Opening balance | 45,718.00 | 21,556.10 |
| Add: Profit / (Loss) for the year | 17,903.14 | 24,161.90 |
| | 63,621.14 | 45,718.00 |
| Total | 63,621.14 | 45,718.00 |

Note 4 Trade Payables

| Particulars | As at 31 March, 2021 | As at 31 March, 2020 |
|-----------------|----------------------|----------------------|
| | ₹ | ₹ |
| Trade Payables | | |
| - For Goods | 56,02,883.10 | 6,95,647.01 |
| - For Expenses | 1,46,082.70 | 1,19,136.72 |
| Loan from Party | 13,96,500.00 | 11,03,500.00 |
| Total | 71,45,465.80 | 19,18,283.73 |

Note 5 Short Term Provision

| Particulars | As at 31 March, 2021 | As at 31 March, 2020 |
|-----------------------------|----------------------|----------------------|
| | ₹ | ₹ |
| Loan from Relative/Director | 10,45,000.00 | 9,17,500.00 |
| Provision for Tax | 11,750.00 | 8,510.00 |
| Total | 10,56,750.00 | 9,26,010.00 |



M/s ASHISH ANAND INFRA TECH INDIA PRIVATE LIMITED**CIN:U45200BR2015PTC024416**
Notes forming part of the financial statements**Note 6 Fixed Assets**

| Particulars | As at 31 March, 2021 | As at 31 March, 2020 |
|-------------------------------|----------------------|----------------------|
| | ₹ | ₹ |
| Fixed assets(work in Proqess) | 40,45,800.00 | - |
| Tangible Fixed Asset | 2,01,822.16 | 2,34,509.62 |
| Total | 42,47,622.16 | 2,34,509.62 |

Note 7 Current Investments

| Particulars | As at 31 March, 2021 | As at 31 March, 2020 |
|----------------|----------------------|----------------------|
| | ₹ | ₹ |
| Fixed Deposits | - | - |

Note 8 Inventories

| Particulars | As at 31 March, 2021 | As at 31 March, 2020 |
|--------------|----------------------|----------------------|
| | ₹ | ₹ |
| Inventories | 14,25,204.00 | 12,47,582.00 |
| Total | 14,25,204.00 | 12,47,582.00 |

Note 9 Trade Receivable

| Particulars | As at 31 March, 2021 | As at 31 March, 2020 |
|--------------|----------------------|----------------------|
| | ₹ | ₹ |
| For trade | 8,84,507.33 | 8,83,274.50 |
| Total | 8,84,507.33 | 8,83,274.50 |

Note 10 Cash & Cash Equivalents

| Particulars | As at 31 March, 2021 | As at 31 March, 2020 |
|------------------------------------|----------------------|----------------------|
| | ₹ | ₹ |
| (a) Cash on hand | 12,450.00 | 47,480.15 |
| (b) Balances with banks | | |
| - State Bank of India(A/c No-9886) | 10,179.93 | 2,32,097.93 |
| - State Bank of India(A/c No-3707) | 14,50,127.53 | 3,17,767.53 |
| Total | 14,72,757.46 | 5,97,345.61 |

Note 11 Short Term Loans and Advances

| Particulars | As at 31 March, 2021 | As at 31 March, 2020 |
|----------------|----------------------|----------------------|
| | ₹ | ₹ |
| GST ITC | 3,14,446.00 | - |
| TDS receivable | - | - |
| Total | 3,14,446.00 | - |

Note 12 Other Current Assets

| Particulars | As at 31 March, 2021 | As at 31 March, 2020 |
|----------------------|----------------------|----------------------|
| | ₹ | ₹ |
| Preliminary Expenses | 21,300.00 | 27,300.00 |
| Total | 21,300.00 | 27,300.00 |



| M/s ASHISH ANAND INFRATECH INDIA PRIVATE LIMITED | | |
|---|--------------------------------------|--------------------------------------|
| CIN:U45200BR2015PTCO24416 | | |
| Notes forming part of the financial statements | | |
| Note 13 Revenue from operations | | |
| Particulars | For the year ended 31 March, 2021 | For the year ended 31 March, 2020 |
| | ₹ | ₹ |
| Sale of Services | | |
| Construction Activity | 94,19,000.00 | 93,99,292.00 |
| Total | 94,19,000.00 | 93,99,292.00 |
| Note 14 Other Income | | |
| Particulars | For the year ended 31 March, 2021 | For the year ended 31 March, 2020 |
| | ₹ | ₹ |
| From Interest | - | - |
| Other Non-operating Income | 98,588.00 | 87,896.00 |
| Work in Progress | - | - |
| Total | 98,588.00 | 87,896.00 |
| Note 15 Cost Of Materials Consumed | | |
| Particulars | For the year ended 31 March, 2021 | For the year ended 31 March, 2020 |
| | ₹ | ₹ |
| Opening Stock | - | - |
| Add : Purchases | | |
| - Chips | 15,07,040.00 | 16,91,872.56 |
| - Cement | 21,66,370.00 | 21,31,837.16 |
| - Sand | 14,12,850.00 | 13,78,893.80 |
| - Wood | 7,53,520.00 | 7,51,943.36 |
| | 58,39,780.00 | 59,54,546.88 |
| Less: Closing Stock | - | - |
| Total | 58,39,780.00 | 59,54,546.88 |
| Note 16 Changes in Inventory of Raw Materials | | |
| Particulars | For the year ended 31 March, 2021 | For the year ended 31 March, 2020 |
| | ₹ | ₹ |
| Opening Stock | 12,47,582.00 | 11,05,987.00 |
| less: Closing Stock | 14,25,204.00 | 12,47,582.00 |
| Total | -1,77,622.00 | -1,41,595.00 |
| Note 17 Employee benefits expense | | |
| Particulars | For the year ended 31 March, 2021 | For the year ended 31 March, 2020 |
| | ₹ | ₹ |
| Salaries & Wages | 8,16,000.00 | 7,90,800.00 |
| Partners' Salary | 9,18,000.00 | 9,00,000.00 |
| Director Remuneration | 4,80,000.00 | 4,80,000.00 |
| Total | 22,14,000.00 | 21,70,800.00 |
| Note 18 Finance Cost | | |
| Particulars | For the year ended 31 March, 2021 | For the year ended 31 March, 2020 |
| | ₹ | ₹ |
| Interest Expenses/Bank Charges | 2,123.00 | 2,149.00 |
| Other Borrowing Cost | - | - |
| Total | 2,123.00 | 2,149.00 |
| Note 19 Other expenses | | |
| Particulars | For the year ended 31 March, 2021 | For the year ended 31 March, 2020 |
| | ₹ | ₹ |
| Administrative Expenses | | |
| Audit Fee | 13,000.00 | 12,000.00 |
| Power & Fuel | 45,685.00 | 38,962.00 |
| Rent | 1,98,000.00 | 1,80,000.00 |
| Machine Hire charges | 4,08,637.68 | 3,71,488.80 |
| Repair of Machinery | 75,885.12 | 63,237.60 |
| Commission and Brokerage | 2,25,067.92 | 2,04,607.20 |
| Stamp and registration exp | 58,569.00 | 54,586.00 |
| Preliminary Exp | 6,000.00 | 6,000.00 |
| General Exp | 76,372.56 | 69,429.60 |
| Telephone Exp | 18,067.68 | 15,056.40 |
| Postage and Telegram | 33,353.76 | 30,321.60 |
| Advertisement Exp. | 67,466.88 | 56,222.40 |
| Printing & Stationery | 22,849.92 | 19,041.60 |
| Travelling and Conveyance | 70,534.08 | 58,778.40 |
| Accounting Charges | 84,000.00 | 72,000.00 |
| Office Exp | 1,21,476.80 | 90,814.00 |
| Legal Exp | 52,000.00 | 87,095.00 |
| Total | 15,76,966.40 | 14,29,690.80 |



M/s ASHISH ANAND INFRATECH INDIA PRIVATE LIMITED

CIN:U45200BR2015PTC024416

Notes forming part of the financial statements

20 Earnings per share

| Note | Particulars | For the year ended | For the year ended |
|------|---|--------------------|--------------------|
| | | 31 March, 2021 | 31 March, 2020 |
| | | ₹ | ₹ |
| 20 | Earnings per share | | |
| i) | Basic | | |
| | Net profit / (loss) for the year attributable to the equity shareholders | 17,903.14 | 24,161.90 |
| | Weighted average number of equity shares | 1,000.00 | 1,000.00 |
| | Par value per share | 100 | 100 |
| | Earnings per share - Basic | 17.90 | 24.16 |
| ii) | Diluted | | |
| | Net profit / (loss) for the year | 17,903.14 | 24,161.90 |
| | Less: Preference dividend and tax thereon | - | - |
| | Net profit / (loss) for the year attributable to the equity shareholders | 17,903.14 | 24,161.90 |
| | Add: Interest expense and exchange fluctuation on convertible bonds (net) | - | - |
| | Profit / (loss) attributable to equity shareholders (on dilution) | 17,903.14 | 24,161.90 |
| | Weighted average number of equity shares for Basic EPS | 1,000.00 | 1,000.00 |
| | Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive | - | - |
| | Weighted average number of equity shares - for diluted EPS | 1,000.00 | 1,000.00 |
| | Par value per share | 100 | 100 |
| | Earnings per share - Diluted | 17.90 | 24.16 |

Note: 21 : Corporate Social Responsibility

| Note | Particulars |
|------|--|
| 21 | As per section 135 of Companies Act 2013, the Company does not fall under the purview of CSR, as the company doesn't have a network of 500 crores or more, or turnover of 1000 crores or more or a net profit of 5 crores or more. |

Note 22 Previous year's figures

| Note | Particulars |
|------|--|
| 22 | Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure. |

In terms of our report attached.
For Ankit Raj & Company
Chartered Accountants



For and on behalf of the Board of Directors

Signature
ASHOK KUMAR
Din: 06623373

Signature
SUMANTI DEVI
Din: 02015227

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

| | | | |
|-----------|--|---------------------------------|-----------------|
| PAN | AANCA5365Q | | |
| Name | ASHISH ANAND INFRATECH INDIA PRIVATE LIMITED | | |
| Address | , West Mainpura Infront Of M.H.S. High School , Patna , 05-Bihar , 91-India , 800001 | | |
| Status | Private Company | Form Number | ITR-6 |
| Filed u/s | 139(1) Return filed on or before due date | e-Filing Acknowledgement Number | 955479630210122 |

| Taxable Income and Tax details | Current Year business loss, if any | 1 | 0 |
|-------------------------------------|---|----|--------|
| | Total Income | | 29,650 |
| | Book Profit under MAT, where applicable | 2 | 29,653 |
| | Adjusted Total Income under AMT, where applicable | 3 | 0 |
| | Net tax payable | 4 | 9,251 |
| | Interest and Fee Payable | 5 | 2500 |
| | Total tax, interest and Fee payable | 6 | 11,751 |
| | Taxes Paid | 7 | 11,750 |
| (+)Tax Payable /(-)Refundable (6-7) | 8 | 0 | |
| Distribution Tax details | Dividend Tax Payable | 9 | 0 |
| | Interest Payable | 10 | 0 |
| | Total Dividend tax and interest payable | 11 | 0 |
| | Taxes Paid | 12 | 0 |
| | (+)Tax Payable /(-)Refundable (11-12) | 13 | 0 |
| Accreted Income & Tax Detail | Accreted Income as per section 115TD | 14 | 0 |
| | Additional Tax payable u/s 115TD | 15 | 0 |
| | Interest payable u/s 115TE | 16 | 0 |
| | Additional Tax and interest payable | 17 | 0 |
| | Tax and interest paid | 18 | 0 |
| | (+)Tax Payable /(-)Refundable (17-18) | 19 | 0 |

This return has been digitally signed by SUMANTI DEVI in the capacity of Director having PAN AELPD7732F from IP address 10.1.82.121 on 21-01-2022 12:07:55
DSC Sl. No. & Issuer 4974984 & 7769901170755557116CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd., C=IN

System Generated
Barcode/QR Code



AANCA5365Q06955479630210122632710941E678EE9FF8D2A0ABC75D77707AFCF0A

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

A.Y. 2021-2022

Name : Ashish Anand Infratech India Private Limited

Previous Year : 2020-2021

PAN : AANCA 5365 Q

Address :
West Mainpura Infront Of M.H.S. High School,
Patna - 800 001

Status : Domestic Company

D. O. I. : 15-Jun-2015

| |
|----------------------------|
| Statement of Income |
|----------------------------|

| | Rs. | Rs. | Rs. |
|---|-----|--------|--------|
| ■ Profits and gains of Business or Profession | | | |
| <u>Business-1</u> | | | |
| Net Profit Before Tax as per P & L a/c | | 29,653 | |
| Add: Inadmissible expenses & Income not included | | | |
| Depreciation debited to P & L a/c | | 32,687 | |
| <i>Adjusted Profit of Business-1</i> | | 62,340 | |
| Total income of Business and Profession | | 62,340 | |
| Less: Depreciation as per IT Act | 3 | 32,688 | |
| <i>Income chargeable under the head "Business and Profession"</i> | | | 29,652 |
| ■ Total Income | | | 29,652 |
| Total income rounded off u/s 288A | | | 29,650 |
| <i>Tax on total income</i> | | | 8,895 |
| Add: Cess | | | 356 |
| Tax with cess | | | 9,251 |
| Add: Interest | | | 2,500 |
| Minimum Alternative Tax | 1 | 4,626 | |
| Net Tax | | | 11,751 |
| Self-assessment tax paid | 2 | | 11,750 |
| ■ Balance tax payable | | | 0 |

Schedule 1

Financial statements are drawn as per Ind AS?

No

Minimum alternative tax

| | | |
|---|--|--------|
| Net profit before tax as per P & L A/c | | 29,653 |
| Less: Provision for Tax in P&L A/c | | 11,750 |
| Net profit after tax (A) | | 17,903 |
| <u>Additions (if considered in Profit and Loss account)</u> | | |
| Income Tax including Interest | | 11,750 |
| <i>Total additions (B)</i> | | 11,750 |
| <i>Book Profit (A + B - C)</i> | | 29,653 |
| <i>Mat on book profit</i> | | 4,448 |
| <i>Mat with SC & Cess on book profit</i> | | 4,626 |

| | | |
|---|-----|--------|
| Earning solely in Foreign Exchange in Intl. Financial Services Centre (MAT @ 9%)? | No | |
| Depreciation debited to P & L a/c (For 29B only) | | 32,687 |
| Policies, standards & depreciation methods used in accounts laid before AGM are followed in P & L a/c | Yes | |

Schedule 2

Self Assessment tax paid

| <i>Name of the Bank and BSR Code</i> | <u>Date of deposit</u> | <u>Challan Sl.no.</u> | <u>Amount paid</u> |
|--------------------------------------|------------------------|-----------------------|--------------------|
| Union Bank of India - 0290179 | 21-Jan-22 | 20312 | 11,750 |

Bank A/c: State bank of india 35065763707 IFSC: SBIN0004142

For Ashish Anand Infratech India Private Limited

Date : 21-Jan-2022

Place : Patna

Authorised Signatory