



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, 2019, 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, 2019
- 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, 2019, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019, 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.





S.Poddar & Co
Chartered Accountants

B/107,P C Colony
Kankarbagh
Patna-800020
Mob-91-8240587644

- 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 S.PODDAR & CO.

Chartered Accountants



Ankit Raj

Partner

Memb. No: 313114

Patna

Date: 04/10/2019

M/s ASHISH ANAND INFRA TECH INDIA PRIVATE LIMITED

CIN:U45200BR2015PTC024416

BALANCE SHEET AS AT 31ST MARCH 2019

Particulars		Note No.	As at 31 March, 2019	As at 31 March, 2018
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	2	100,000.00	100,000.00
	(b) Reserves and surplus	3	21,556.11	11,471.26
			121,556.11	111,471.26
2	Share Application Money pending allotment			
3	Current liabilities			
	(a) Trade Payables	4	1,098,079.00	1,260,038.48
	(b) Short Term Provision	5	721,500.00	657,980.59
			1,819,579.00	1,918,019.07
	TOTAL		1,941,135.11	2,029,490.33
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets			
	(i) Tangible Assets	6	273,494.21	320,515.36
	(ii) Work in Progress	6		
			273,494.21	320,515.36
2	Current assets			
	(a) Current Investment	7		
	(b) Inventories	8	502,938.63	1,052,634.00
	(c) Trade Receivables	9	859,882.00	551,244.00
	(d) Cash & Cash Equivalents	10	271,520.27	65,727.97
	(e) Short Term Loans and Advances	11		69.00
	(f) Other Current Assets	12	33,300.00	39,300.00
			1,667,640.90	1,708,974.97
	TOTAL		1,941,135.11	2,029,490.33
	See accompanying notes forming part of the financial statements			

In terms of our report attached.

For S. Poddar & Co.
Chartered Accountants

(CA Ankit Raj)
(Partner)

Mem No. 313114

ASHISH ANAND INFRA TECH INDIA PRIVATE LIMITED Board of Directors

A. Kumar
Managing Director

Signature
ASHOK KUMAR
Din: 06623373

Sumanti Devi
Managing Director

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, 2019

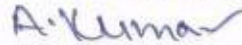
Particulars		Note No.	For the year ended 31 March, 2019	For the year ended 31 March, 2018
1	Revenue from Operations	13	4,111,000.00	5,565,320.00
2	Other incomes	14	285,971.00	155,310.00
3	Total revenue		4,396,971.00	5,720,630.00
4	Expenses			
	(a) Cost Of Materials Consumed	15	1,873,791.00	3,562,104.00
	(b) Changes in Inventory of Raw Material	16	-53,353.00	-1,058,724.00
	(c) Employee benefits expense	17	1,070,050.00	1,341,801.00
	(d) Finance costs	18	1,254.00	2,060.50
	(e) Depreciation	6a	47,021.15	63,301.27
	(f) Other expenses	19	1,444,123.00	1,802,116.00
	Total expenses		4,382,886.15	5,712,658.77
5	Profit / (Loss) before tax		14,084.85	7,971.23
6	Tax expense:			
	(a) Current tax expense		4,000.00	2,052.59
	(b) Short provision of earlier year		-	-
	(c) Deferred tax		-	-
			4,000.00	2,052.59
7	Profit / (Loss) for the year		10,084.85	5,918.64
8	Earnings per share (of ` 10/- each):			
	(a) Basic	20	10.08	5.92
	(b) Diluted	20	10.08	5.92
	See Significant Accounting Policies Notes forming part of the financial statements	1-22		

In terms of our report attached.

For S. Poddar & Co.
Chartered Accountants


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

ASHISH ANAND INFRATECH INDIA PVT. LTD.



Signature
Managing Director
ASHOK KUMAR
Din: 06623373

ASHISH ANAND INFRATECH INDIA PVT. LTD.



Signature
Managing Director
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

CIN:U45200BR2015PTC024416

Notes forming part of the financial statements

Note 1	Particulars
B.7	Tangible fixed assets
	<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.
B.8	Intangible assets
	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.
B.9	Foreign currency transactions and translations
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.
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.
c)	Non-monetary items are carried at historical cost
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.
e)	Revenue and expenses are translated at the average exchange rates prevailing during the year.
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.
	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.
	The Company has not entered into any foreign transactions arising in Foreign Currency during the year.



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 INFRATECH INDIA PRIVATE LIMITED

CIN:U45200BR2015PTC024416

Notes forming part of the financial statements

Note 2 Share capital

Particulars	As at 31 March, 2019		As at 31 March, 2018	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised Equity shares of ₹ 100 each with voting rights	15,000.00	1,500,000.00	15,000.00	1,500,000.00
(b) Issued Equity shares of ₹ 100 each with voting rights	1,000.00	100,000.00	1,000.00	100,000.00
(c) Subscribed and fully paid up Equity shares of ₹ 100 each with voting rights	1,000.00	100,000.00	1,000.00	100,000.00
Total	1,000.00	100,000.00	1,000.00	100,000.00

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, 2019				
- Number of shares	1,000.00	-	-	1,000.00
- Amount (₹)	100,000.00	-	-	100,000.00
Year ended 31 March, 2018				
- Number of shares	1,000.00	-	-	1,000.00
- Amount (₹)	100,000.00	-	-	100,000.00

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, 2019		As at 31 March, 2018	
	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 INFRA TECH INDIA PRIVATE LIMITED**CIN:U45200BR2015PTC024416**

Notes forming part of the financial statements

Note 3 Reserves and surplus

Particulars	As at 31 March, 2019	As at 31 March, 2018
(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	11,471.26	5,552.62
Add: Profit / (Loss) for the year	10,084.85	5,918.64
	21,556.11	11,471.26
Total	21,556.11	11,471.26

Note 4 Trade Payables

Particulars	As at 31 March, 2019	As at 31 March, 2018
Trade Payables		
- For Goods	226,598.00	733,075.48
- For Expenses	60,981.00	160,981.00
Loan from Party	810,500.00	365,982.00
Total	1,098,079.00	1,260,038.48

Note 5 Short Term Provision

Particulars	As at 31 March, 2019	As at 31 March, 2018
Loan from Relative/Director	717,500.00	655,928.00
Provision for Tax	4,000.00	2,052.59
Total	721,500.00	657,980.59



M/s ASHISH ANAND INFRATECH INDIA PRIVATE LIMITED**CIN:U45200BR2015PTC024416**

Notes forming part of the financial statements

Note 6 Fixed Assets

Particulars	As at 31 March, 2019	As at 31 March, 2018
Fixed assets(work in Proaess)	-	1,658,400.00
Tangible Fixed Asset	273,494.21	1,336,005.00
Total	273,494.21	2,994,405.00

Note 7 Current Investments

Particulars	As at 31 March, 2019	As at 31 March, 2018
Fixed Deposits	-	-

Note 8 Inventories

Particulars	As at 31 March, 2019	As at 31 March, 2018
Inventories	502,938.63	1,052,634.00
Total	502,938.63	1,052,634.00

Note 9 Trade Receivable

Particulars	As at 31 March, 2019	As at 31 March, 2018
For trade	859,882.00	551,244.00
Total	859,882.00	551,244.00

Note 10 Cash & Cash Equivalents

Particulars	As at 31 March, 2019	As at 31 March, 2018
(a) Cash on hand	37,685.00	55,625.00
(b) Balances with banks - State Bank of India	233,835.27	10,102.97
Total	271,520.27	65,727.97

Note 11 Short Term Loans and Advances

Particulars	As at 31 March, 2019	As at 31 March, 2018
TO Landlord	-	69.00
TDS receivable	-	69.00
Total	-	69.00

Note 12 Other Current Assets

Particulars	As at 31 March, 2019	As at 31 March, 2018
Preliminary Expenses	33,300.00	39,300.00
Total	33,300.00	39,300.00



M/s ASHISH ANAND INFRATECH INDIA PRIVATE LIMITED
CIN:U45200BR2015PTC024416

Notes forming part of the financial statements

Note 6(a) Depreciation Schedule

Particulars	Opening Balance	Addition	Total	Rate of Depreciation	Depreciation	Closing Balance
Plant & Machinery	212,272.31	-	212,272.31	15.00%	31,840.85	180,431.46
Furniture and Fixture	93,723.05	-	93,723.05	10.00%	9,372.31	84,350.75
Others:CCTV	10,440.00	-	10,440.00	40.00%	4,176.00	6,264.00
Computer	4,080.00	-	4,080.00	40.00%	1,632.00	2,448.00
	320,515.36	-	320,515.36		47,021.15	273,494.21



M/s ASHISH ANAND INFRATECH INDIA PRIVATE LIMITED

CIN:U45200BR2015PTC024416

Notes forming part of the financial statements

Note 13 Revenue from operations

Particulars	For the year ended	For the year ended
	31 March, 2019	31 March, 2018
<i>Sale of Services</i>		
Construction Activity	4,111,000.00	5,565,320.00
Total	4,111,000.00	5,565,320.00

Note 14 Other income

Particulars	For the year ended	For the year ended
	31 March, 2019	31 March, 2018
From interest		
Other Non-operating Income	285,971.00	155,310.00
Work in Progress		
Total	285,971.00	155,310.00

Note 15 Cost Of Materials Consumed

Particulars	For the year ended	For the year ended
	31 March, 2019	31 March, 2018
Opening Stock		
Add: Purchases		
- Chips	221,468.00	425,982.00
- Cement	651,574.00	1,259,715.00
- Sand	740,978.00	1,259,847.00
- Wood	259,771.00	616,560.00
	1,873,791.00	3,562,104.00
Less: Closing Stock		
Total	1,873,791.00	3,562,104.00

Note 16 Changes in Inventory of Raw Materials

Particulars	For the year ended	For the year ended
	31 March, 2019	31 March, 2018
Opening Stock	1,052,634.00	-6,090.00
less: Closing Stock	1,105,987.00	1,052,634.00
Total	-53,353.00	-1,058,724.00

Note 17 Employee benefits expense

Particulars	For the year ended	For the year ended
	31 March, 2019	31 March, 2018
Salaries & Wages	635,050.00	941,801.00
Director Remuneration	435,000.00	400,000.00
Total	1,070,050.00	1,341,801.00

Note 18 Finance Cost

Particulars	For the year ended	For the year ended
	31 March, 2019	31 March, 2018
Interest Expenses/Bank Charges	1,254.00	2,060.50
Other Borrowing Cost		
Total	1,254.00	2,060.50

Note 19 Other expenses

Particulars	For the year ended	For the year ended
	31 March, 2019	31 March, 2018
Administrative Expenses		
Audit Fee	10,000.00	10,000.00
Power & Fuel	28,692.00	44,562.00
Rent	156,000.00	144,000.00
Machine Hire charges	309,574.00	355,862.00
Repair of Machinery	52,698.00	45,632.00
Commission and Brokerage	182,685.00	355,620.00
Stamp and registration exp	208,998.00	320,562.00
General Exp	57,858.00	45,628.00
Telephone Exp	12,547.00	10,254.00
Postage and Telegram	25,268.00	36,520.00
Advertisement Exp.	46,852.00	85,632.00
Printing & Stationery	15,868.00	22,651.00
Travelling and Conveyance	48,982.00	65,421.00
Accounting Charges	41,000.00	35,620.00
Office Exp	78,595.00	68,520.00
Legal Exp	168,506.00	155,632.00
Total	1,444,123.00	1,802,116.00



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

20 Earnings per share			
Note	Particulars	For the year ended 31 March, 2019	For the year ended 31 March, 2018
20	Earnings per share		
i)	Basic		
	Net profit / (loss) for the year attributable to the equity shareholders	10,084.85	5,918.64
	Weighted average number of equity shares	1,000.00	1,000.00
	Par value per share	100	100
	Earnings per share - Basic	10.08	5.92
ii)	Diluted		
	Net profit / (loss) for the year	10,084.85	5,918.64
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year attributable to the equity shareholders	10,084.85	5,918.64
	Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
	Profit / (loss) attributable to equity shareholders (on dilution)	10,084.85	5,918.64
	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	10.08	5.92

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 networth 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

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

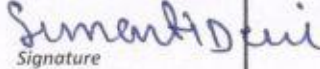
In terms of our report attached.

For S. Poddar & Co.
Chartered Accountants


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

For and on behalf of the Board of Directors
 ASHISH ANAND INFRA TECH INDIA PRIVATE LIMITED


Signature
ASHOK KUMAR
Din: 06623373


Signature
SUMANTI DEVI
Din: 02015227

NAME OF ASSESSEE	M/s ASHISH ANAND INFRA TECH INDIA PRIVATE LIMITED
PAN	AANCA5365Q
CIN	U45200BR2015PTC024416
Registered Address	LCT GHAT, WEST MAINPURA PATNA, BIHAR-800001
Status	Private Company
Date of Incorporation	15/06/2015
Return	Original
Assessment Year	2019-20
Financial Year	2018-19

COMPUTATION OF TOTAL INCOME

SALARIES

Taxable Salary _____

INCOME FROM HOUSE PROPERTY

Gross Annual Value _____

Less: Standard Deduction @ 30% u/s 24(a) _____

Less: Interest on Borrowed Capital u/s 24(b) _____

PROFITS AND GAINS FROM BUSINESS AND PROFESSION

14,085.00

Profit Before Tax As Per Profit & Loss Account _____

14,085.00

INCOME FROM OTHER SOURCES

Income from refund of Income Tax _____

Other Income _____

INTER-HEAD ADJUSTMENT OF LOSSES U/S 71

House Property Loss Set Off _____

GROSS TOTAL INCOME

14,085.00

Less:- Deduction Under Chapter-VIA

80C DEDUCTION _____

80D MEDICAL INSURANCE PREMIUM _____

80TTA INTEREST ON DEPOSITS IN SAVINGS ACCOUNT _____

TOTAL DEDUCTION _____

TOTAL INCOME

14,085.00

TOTAL INCOME ROUNDED OFF U/S 288A _____

14,090.00



COMPUTATION OF TAX ON TOTAL INCOME

TAX ON BALANCE AMOUNT	@ 25%		3,522.50
TOTAL TAX AMOUNT			3,522.50
LESS: REBATE U/S 87A			-
GROSS TAX PAYABLE			3,522.50
ADD: INTEREST U/S 234 A			-
ADD: INTEREST U/S 234 B			-
ADD: INTEREST U/S 234 C			45.00
ADD: HEALTH & EDUCATION CESS @04 %			140.90
NET TAX PAYABLE			3,708.40
TAX ROUNDED OFF U/S 288B			3,710.00
LESS: TDS			-
LESS: SELF ASSESSMENT TAX PAID U/S 140 A			3,710.00
BALANCE TAX PAYABLE			-



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 filed and verified electronically]

Assessment Year

2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	ASHISH ANAND INFRATECH INDIA PRIVATE LIMITED			AANCA5365Q		
	Flat/Door/Block No	Name Of Premises/Building/Village			Form Number.	
	LCT GHAT	WEST MAINPURA				
	Road/Street/Post Office	Area/Locality				
	PATNA	PATNA			Status Pvt Company	
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	PATNA	BIHAR	800001	139(1)-On or before due date		
	Assessing Officer Details (Ward/Circle)		ITO WARD 2(1), PATNA			
	e-filing Acknowledgement Number		199109601141019			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	14085
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	14090
	3a	Deemed Total Income under AMT/MAT			3a	14085
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	3671
	5	Interest and Fee Payable			5	36
	6	Total tax, interest and Fee payable			6	3707
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
c			TCS	7c	0	
d			Self Assessment Tax	7d	3710	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	3710	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 14-10-2019 14:25:36 from IP address 157.35.225.80 and verified by

SUMANTI DEVI having PAN AELPD7732F on 14-10-2019 14:25:36 from IP address

157.35.225.80 using **Digital Signature Certificate (DSC)**

DSC details: 2472545593524750554CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU