

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 NIRMALANAND CONSTRUCTION PRIVATE LIMITED			PAN AAFCN3017N	
Flat/Door/Block No FLAT NO 102	Name Of Premises/Building/Village NIRMALA KUNJ APARTMENT		Form No. which has been electronically transmitted ITR-6	
Road/Street/Post Office	Area/Locality DHANBAD			
Town/City/District DHANBAD	State JHARKHAND	Pin/ZipCode 826001	Status Pvt Company	
Designation of AO(Ward/Circle) ITO WD 2(1) DIIN			Original or Revised ORIGINAL	
E-filing Acknowledgement Number 459449681310319		Date(DD/MM/YYYY) 31-03-2019		

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income	1	0
2	Deductions under Chapter-VI-A	2	0
3	Total Income	3	0
3a	Current Year loss, if any	3a	0
4	Net tax payable	4	0
5	Interest and Fee Payable	5	1000
6	Total tax, interest and Fee payable	6	1000
7	Taxes Paid	a Advance Tax	7a 0
		b TDS	7b 0
		c TCS	7c 0
		d Self Assessment Tax	7d 1000
		e Total Taxes Paid (7a+7b+7c +7d)	7e 1000
8	Tax Payable (6-7e)	8	0
9	Refund (7e-6)	9	0
10	Exempt Income	Agriculture	
		Others	

This return has been digitally signed by RANJAN KUMAR in the capacity of DIRECTOR
having PAN BEAPK4390C from IP Address 47.9.198.4 on 31-03-2019 at DHANBAD

Disc SI No & issuer 1402033425CN=(nj)Code Solutions CA 2014.2.5.4.51=#13133330312c20474e464320496e666f746f776572.STREET=Bodakdev, S G Road, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



Independent Auditor's Report

To the Members of Nirmala Nand Construction Pvt. Ltd

Report on the Financial Statements

We have audited the accompanying financial statements of **Nirmala Nand Construction Pvt. Ltd**, Flat No. 102, Nirmala Kunj Apartment, Saraidhela, Dhanbad, Jharkhand - 826001, which comprise the balance sheet as at 31 March 2018, statement of profit and loss, cash flow statement 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 and presentation of these financial statements that give a true and fair view of the financial position and financial performance 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 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 the financial statement 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 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 standalone 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 31 March 2018, its statement of profit & loss and cash flow statement for the year ended on that date.

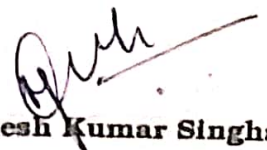
Report on Other Legal and Regulatory Requirements

1. Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable to the company
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 and the cash flow statement 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 31st March 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2018 from being appointed as a director in terms of Section 164 (2) of the Act; and
- f) With respect to the other matters included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit & Accounts) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) The company has disclosed the impact of pending litigation, if any, on its financial position in its financial statements.
- ii) The company has made provisions, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivatives contracts.
- iii) With respect to the adequacy of the internal financial controls over financial reporting of the company and operating effectiveness of such controls, we are of the view that clause (i) of sub-section (3) of section 143 is not applicable to the company due to the fact that :-
- (i) Turnover as per audited financial statement as on 31.03.2018 is less than Rs. 50 crores and
- (ii) Aggregate borrowings from banks or financial institutions or any body corporate at any point of time during the financial year is less than Rs 25 crores.

For **Ranjit Singh & Associates**
Chartered Accountants
Firm's registration number: 011873C



Mukesh Kumar Singhal
Partner
Membership number: 069889



Date: 29th August 2018

NIRMALA NAND CONSTRUCTION PVT. LTD.

Directors' Report

To the Members,

Your Directors have pleasure in submitting their 2nd Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2018.

FINANCIAL RESULTS

Particulars	Year Ending	Year Ending
	March, 2018	March, 2017
	<u>Amt. in Rs.</u>	<u>Amt. in Rs.</u>
Revenue from Operations	0.00	0.00
Other Income	0.00	0.00
Total Income	0.00	0.00
Less: Expenditure	0.00	0.00
Profit before Interest, depreciation & Tax	0.00	0.00
Less: Interest	0.00	0.00
Less: Depreciation & Amortization Cost	0.00	0.00
Profit before Tax	0.00	0.00
Less: Current Tax	0.00	0.00
Less: Deferred Tax	0.00	0.00
Profit after Tax	0.00	0.00
Less: Prior year adjustments	0.00	0.00
Amount available for Appropriation	0.00	0.00
Brought forward balances of previous year	0.00	0.00
Add : Other Adjustments	0.00	0.00
Less: Fixed Assets written off	0.00	0.00
Balance carried forward to R & S	0.00	0.00

DIVIDENDS

The Company has not commenced its operation during the FY 2017-18

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

The Company has not started its operation during the Financial Year.

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE ENDS OF THE FINANCIAL YEAR TO WHICH THESE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under audit.

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under audit and hence the said provision is not applicable.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under audit.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

ANNUAL RETURN

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is furnished and is attached to this Report.

NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER AUDIT

The Company had **Twelve Board meetings** during the financial year under audit.

DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:—

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis; and
- (e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary or Associate Company.

DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under audit.

DIRECTORS

There was no Director who got re-elected/reappointed during the year under audit.

DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

STATUTORY AUDITORS

M/s Ranjit Singh & Associates, Chartered Accountants, Saraidhela, Dhanbad - 826001, Jharkhand was appointed as First Statutory Auditor of the Company. Their continuance of appointment and payment of remuneration are to be confirmed and approved in the ensuing Annual General Meeting. The Company has received a certificate from the above Auditor to the effect that if they are reappointed, it would be in accordance with the provisions of Section 141 of the Companies Act, 2013.

RISK MANAGEMENT POLICY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

SHARES

- a. The Company has not bought back any of its securities during the year under audit.
- b. The Company has not issued any Sweat Equity Shares during the year under audit.
- c. No Bonus Shares were issued during the year under audit.

ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Company's activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Sd/-

Director

Sd/-

Director





NIRMALA NAND CONSTRUCTION PRIVATE LIMITED
FLAT NO. 102, NIRMALA KUNJ APARTMENT
SARAIIDHELA, DHANBAD
BALANCE SHEET AS AT 31ST MARCH, 2018

Particulars	Note No.	AS AT 31st MARCH 2018	AS AT 31st MARCH 2017
1	2	3	4
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	5,00,000.00	5,00,000.00
(b) Reserves and Surplus	2	-	-
(c) Money received against share warrants		-	-
(2) Share application money pending allotment		-	-
(3) Non-current liabilities			
(a) Long-term borrowings	3	1,50,000.00	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long-term liabilities		-	-
(d) Long-term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings	4	-	-
(b) Trade payables	5	-	-
(a) Other current liabilities	6	-	-
(b) Short-term provisions	7	5,000.00	5,000.00
TOTAL		6,55,000.00	5,05,000.00
II. ASSETS			
(1) Non-current assets			
(a) Fixed Assets			
(i) Tangible Assets	8	-	-
(ii) Intangible Assets		-	-
(b) Non-current Investment		-	-
(c) Deferred Tax Assets (net)	9	-	-
(d) Long-term Loans and advances		-	-
(e) Other non-current assets	10	39,151.00	33,325.00
(2) Current Assets			
(a) Current Investment		-	-
(b) Inventories	11	-	-
(c) Trade receivables	12	-	-
(d) Cash and Cash equivalents	13	6,15,849.00	4,71,675.00
(e) Short term loans and advances	14	-	-
(f) Other current assets		-	-
TOTAL		6,55,000.00	5,05,000.00

Signed in terms of our report even date attached herewith

Place : Dhanbad

Date : 29th August 2018

For Ranjit Singh & Associates
Chartered Accountants


Mukesh Kumar Singhal
PARTNER
M No. 089669
FRN : 011873C



NIRMALA NAND CONSTRUCTION PRIVATE LIMITED
FLAT NO. 102, NIRMALA KUNJ APARTMENT
SARAIHELIA, DHANBAD

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2018

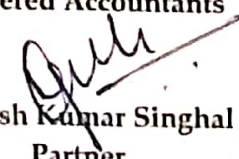
S. NO.	PARTICULARS	NOTE NO.	FIGURES FOR THE CURRENT REPORTING PERIOD
I.	Revenue from operations	15	-
II.	Other income	16	-
III.	Total Revenue (I+II)		-
IV.	Expenses:		
	Purchases of stock-in-Trade	17	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	18	-
	Employee benefits expenses	19	-
	Finance costs	20	-
	Depreciation and amortization expenses	8	-
	Other expenses	21	-
	Total expenses		-
V.	Profit before exceptional and extraordinary items and tax (III-IV)		-
VI.	Exceptional items		-
VII.	Profit before extraordinary items and tax (V - VI)		-
VIII.	Extraordinary Items		-
IX.	Profit before tax (VII - VIII)		-
X.	Tax expense:		
	(1) Current tax		-
	(2) Deferred tax		-
XI.	Profit / (Loss) for the period from continuing operations (IX-X)		-
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)		-
XVI.	Earnings per equity share:		
	(1) Basic		-
	(2) Diluted		-

Place : Dhanbad

Date : 29th August 2018

Signed in terms of our report even date attached herewith.

For Ranjit Singh & Associates
Chartered Accountants


Mukesh Kumar Singhal
Partner

M NO. 089669

FRN : 011873C



NOTES TO BALANCE SHEET

NOTE NO. 1: SHARE CAPITAL

NOTE NO. 1.1

Authorised

Equity Shares of ₹ 100 each

Issued

Equity Shares of ₹ 100 each

Subscribed & fully Paid up

Equity Shares of ₹ 100 each fully paid

Total

As at 31 March 2018		As at 31 March 2017	
Number		Number	
10,000	10,00,000.00	10,000	10,00,000.00
10,000	10,00,000.00	10,000	10,00,000.00
5,000	5,00,000.00	5,000	5,00,000.00
5,000	5,00,000.00	5,000	5,00,000.00
5,000	5,00,000.00	5,000	5,00,000.00

NOTE NO. 1.2

Particulars	Equity Shares		Equity Shares	
	As at 31 March 2018		As at 31 March 2017	
	Number		Number	
Shares outstanding at the beginning of the year	5,000	5,00,000.00	5,000	5,00,000.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Any other movement (please specify)	-	-	-	-
Shares outstanding at the end of the year	5,000	5,00,000.00	5,000	5,00,000.00

Note No. 1.3 Details of Share Holding more than 5%

Name of Shareholder	Equity Shares		Equity Shares	
	As at 31 March 2018		As at 31 March 2017	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
RANJAN KUMAR	2,500	50.00%	2,500	50.00%
RAMA KUMARI	2,500	50.00%	2,500	50.00%

NOTE NO. 2 RESERVE & SURPLUS

Opening balance

(-) Net Profit/(Net Loss) For the current year

Closing Balance

Total

	As at 31st March 2018	As at 31st March 2017
Opening balance	-	-
(-) Net Profit/(Net Loss) For the current year	-	-
Closing Balance	-	-
Total	-	-

NOTE NO. 3: LONG TERM BORROWINGS

Unsecured

Unsecured Loan from Directors

Unsecured Loan from Directors	1,50,000.00	-
	1,50,000.00	-

Rans



[Handwritten signature]

NOTE NO. 4 : SHORT TERM BORROWINGS

Cash Credit from Bank
 against hypothecation of Stock and other
 and personal guarantee of all the directors.

As at 31st March 2018	As at 31st March 2017
-	-
-	-

NOTE NO. 5 : TRADE PAYABLES

Outstanding for Less than one year
 Sundry Creditors

-	-
-	-

NOTE NO. 6 : OTHER CURRENT LIABILITIES

-	-
-	-

NOTE NO. 7 : SHORT TERM PROVISIONS

Provision for Income Tax
 Audit Fees Payable

-	-
5,000.00	5,000.00
5,000.00	5,000.00

NOTE NO. 9 : DEFERRED TAX ASSETS (NET)

Opening Balance of Deferred Tax Assets
 Depreciation as per Companies Act
 (-) Depreciation as per IT Act

Add - Deferred Tax Assets/(Liabilities)
 Closing Balance of Deferred Tax Assets

-	-
-	-
-	-
-	-

NOTE NO. 10 : OTHER NON CURRENT ASSETS

not written off)
 Total Expenses/ Opening Bal B/f

Pre-operative Expenses
 Audit Fees
 Bank Charges

As at 31st March 2018	As at 31st March 2017
33,325.00	28,325.00
5,000.00	5,000.00
826.00	-
39,151.00	33,325.00

NOTE NO. 11 : INVENTORIES

Stock in Trade

-	-
-	-

NOTE NO. 12 : TRADE RECEIVABLES

Trade receivables outstanding for a
 period less than six months from the
 Unsecured, considered good
 Trade receivables outstanding for a
 period exceeding six months from
 Unsecured, considered good

-	-
-	-
-	-

NOTE NO. 13 : CASH & CASH EQUIVALENTS

Balances with bank
 In Current Account with schedule bank
 Cash in hand (As certified by one of the director)

1,59,174.00	-
4,56,675.00	4,71,675.00
6,15,849.00	4,71,675.00

NOTE NO. 14 : SHORT TERM LOANS & ADVANCES

a. Deposit with Revenue Authorities
 TDS and other Taxes

-	-
---	---

✓ Law.

✓



NOTES TO PROFIT & LOSS ACCOUNT

NOTE NO. 15 : GROSS RECEIPT

Gross Receipt

	As at 31 March 2018	As at 31 March 2017
	-	-
	-	-

NOTE NO. 16 : OTHER INCOME

Interest Income (in case of a company other than a finance company)

Income from Commission

	-	-
	-	-
	-	-

NOTE NO. 17 : PURCHASE OF STOCK-IN-TRADE

Purchases of Stock

	-	-
	-	-

**NOTE NO. 18 : CHANGES IN INVENTORIES OF FINISHED GOODS,
WORK-IN-PROGRESS AND STOCK-IN-TRADE**

Opening Stock

Less: Closing of Finished Goods

(Increase)/Decrease

	-	-
	-	-
	-	-

NOTE NO. 19 : EMPLOYEE BENEFITS EXPENSES

Salary & Allowances

	-	-
	-	-

NOTE NO. 20 : FINANCE COSTS

Bank Charges

	-	-
	-	-

NOTE NO. 21 : OTHER EXPENSES

Printing & Stationery

Office Expenses

Travelling & Conveyance Expenses

Telephone Expenses

Preliminary Expenses w/off

	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

Details of Payment to Auditors as

Auditors

	-	-
	-	-

✓ *Rous*

✓ *[Signature]*

