

Audit Report

F/Y 2017-18

OF

NANDA ENGICONS PRIVATE
LIMITED

G KRISHNA & CO.
Chartered Accountants
305, Shashi Complex,
Exhibition Road,
Patna: - 800 001

G KRISHNA & CO.

Chartered Accountants

M /S NANDA ENGICONS PRIVATE LIMITED

(PERIOD 01/04/2017 TO 31/03/2018)


SCHEDULE "11"

Significant Accounting policy and notes on accounts forming parts of the balance sheet and profit & loss account for the year ended on that date.

1. The Company follows mercantile system of accounting. Accounting policies not referred to otherwise are in consistent with generally accepted accounting principles.
2. Closing Stock has been valued at cost or market value whichever is lower.
3. Fixed Assets are stated at their original cost less Accumulated Depreciation.
4. Contingent liability is not provided for and is disclosed by way of notes, if any.
5. Investments, if any, are stated at cost.
6. Sales and services are accounted when the sale of goods or services are completed on accrual basis.
7. The financial statements are prepared on the basis of going concern assumption under historical convention with revenue recognition and expenses accounted for on mercantile basis.

Place: - Patna
Date : - 04/09/2018

For G KRISHNA & CO.
CHARTERED ACCOUNTANTS


(DILIP KUMAR SINGH)
Partner



G KRISHNA & CO.

Chartered Accountants

NANDA ENGICONS PRIVATE LIMITED
2ND FLOOR, MADHURI BHAWAN, JAMAL ROAD, PATNA: - 800 001

Note 8	Employees Benefit	
1. Wages		532700.00
2. Staff Salary		480000.00
3. Contribution to Provident and Other Funds		0.00
4. Exp. On ESOP & ESPP		0.00
5. Staff Welfare Exp		0.00
Total		<u>1012700.00</u>

Note 9	Depreciation and Amortisation Exp	
1. Depreciation (See Note 4)		8000.45
2. Misc. Exp. W/Off During the Year		0.00
Total		<u>8000.45</u>

Note 10	Other Exp	
Director's Remuneration		255000.00
Rent		24000.00
Bank Charges & Commission		5014.04
Accounting Charges		8000.00
Audit Fees		10000.00
Electricity Charges		6735.00
Fuel Exp		6850.00
Misc. Expenses		8210.00
Office Maintenance		3642.00
Site Exp		11630.00
Printing & Stationery		6055.00
Telephone Expenses		6418.00
Income Tax Exp		2200.00
Travelling & Conveyance		13862.00
Lift		72000.00
Total		<u>439616.04</u>



NANDA ENGICONS PRIVATE LIMITED
2ND FLOOR, MADHURI BHAWAN, JAMAL ROAD, PATNA: - 800 001

Note 5 1 (d). ASSETS: - Long Term Loans and Advances

a. MISC	2442700.00
Total	<u>2442700.00</u>

Note 6 2 (b). ASSETS: - Inventories

		Mode of Valuation
Goods in Transit		
1. Raw Materials	0.00	0.00
2. Work in Progress	0.00	74680.00 At cost or Market value
3. Finished Goods	0.00	0.00 whichever is lower
4. Stock in Trade	0.00	0.00 N.A.
5. Stores & Spares	0.00	0.00 N.A.
6. Loose Tools	0.00	0.00 N.A.
7. Others	0.00	0.00 N.A.
Total Inventories	<u>74680.00</u>	

Note 7 2 (c). ASSETS: - Cash and Cash Equivalents

	Amount (In ₹)
Cash in Hand	8081.40
Cash at Bank	10843.25
Total	<u>18924.65</u>



G KRISHNA & CO.
Chartered Accountants

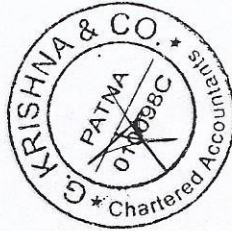
NANDA ENGICONS PRIVATE LIMITED

Note 4 1 (a). ASSETS: - Fixed Assets

PARTICULARS	RATE OF DEPS.(%)	OPENING GROSS BLOCK	ADDITION DURING THE YEAR	TRANSFER/ SALE	CLOSING GROSS BLOCK	OPENING DEPRECIATION	DEPRECIATION DURING THE YEAR	EP. WRITE OFF DURING THE YEAR	CLOSING DEPRECIATION	OPENING W.D.V.	CLOSING W.D.V.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(3) - (7)	(6) - (10)
AIR CONDITIONER	15%	35,000.00	-	-	35,000.00	20,635.00	2,154.75	-	22,789.75	14,365.00	12,210.25
COMPUTER & PRINTER	40%	15,309.00	-	-	15,309.00	15,265.00	17.60	-	15,282.60	44.00	26.40
FURNITURE & FIXTURE	10%	7,558.27	-	-	7,558.27	3,942.97	361.53	-	4,304.50	3,615.30	3,253.77
INVERTOR	15%	9,560.58	-	-	9,560.58	6,495.48	459.77	-	6,955.25	3,065.10	2,605.34
MIXTURE MACHINE	15%	90,000.00	-	-	90,000.00	61,147.60	4,327.85	-	65,475.46	28,852.40	24,524.54
VIBRATOR MACHINE	15%	10,175.00	-	-	10,175.00	6,912.70	489.35	-	7,402.05	3,262.30	2,772.96
TAB (HPCL)	40%	10,582.00	-	-	10,582.00	10,108.00	189.60	-	10,297.60	474.00	284.40
TOTAL		1,78,184.85	-	-	1,78,184.85	1,24,506.75	8,000.45	-	1,32,507.20	53,678.10	45,677.65

Tangible Assets 76,273.00
Intangible Assets 0.00
Capital W - I - P 0.00
Intangible Assets Development 0.00

Capital W-I-P 0.00
Intangible Assets Under Development 0.00



G KRISHNA & CO.

Chartered Accountants

NANDA ENGICONS PRIVATE LIMITED
2ND FLOOR, MADHURI BHAWAN, JAMAL ROAD, PATNA: - 800 001

NOTE 1

Share Capital

	Number of Shares	Amount of Shares (In ₹)	Par Value of Each Shares (In ₹)
A. Authorised Share Capital	200000	1000000.00	5.00
B. Shares Issued, Subscribed and Paid UP	200000	1000000.00	5.00

NOTE 2

Reserve and Surplus

	Amount (In ₹)
a. Capital Reserve	0.00
b. Capital Redemption Reserve	0.00
c. Securities Premium Reserve	0.00
d. Debenture Redemption Reserve	0.00
e. Revaluation Reserve	0.00
f. Share Options Outstanding account	0.00
g. Other Reserves (Specify)	0.00
h. Surplus (Tfd. from P&L Statement)	734452.30

Total 734452.30

NOTE 3

CURRENT LIABILITIES

A. Short Term Borrowings	
a. Loan Repayable on Demand	
1. From Bank	0.00
2. From Others	0.00
b. Loan and Advances from Related Parties	60000.00
c. Deposits	0.00
d. Other Loans and Advances from Customer	0.00
Total A. Short Term Borrowings	<u>60000.00</u>
B. Trade Payables	
Misc	740600.00
Total B. Trade Payables	<u>740600.00</u>
C. Other Current Liabilities	
a. Audit Fees	10000.00
b. Other Exp	12000.00
Total	<u>22000.00</u>
D. Short Term Provisions	
a. Provision for Income Tax	24930.00
Total D. Short Term Provisions	<u>24930.00</u>



305, Shashi Complex, Exhibition Road, Patna: - 800 001. 9431023147

G KRISHNA & CO.

Chartered Accountants

NANDA ENGICONS PRIVATE LIMITED
2ND FLOOR, MADHURI BHAWAN, JAMAL ROAD, PATNA: - 800 001

NOTE 1

Share Capital

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B. Shares Issued, Subscribed and Paid UP	200000	1000000.00	5.00

NOTE 2

Reserve and Surplus

	Amount (In ₹)
a. Capital Reserve	0.00
b. Capital Redemption Reserve	0.00
c. Securities Premium Reserve	0.00
d. Debenture Redemption Reserve	0.00
e. Revaluation Reserve	0.00
f. Share Options Outstanding account	0.00
g. Other Reserves (Specify)	0.00
h. Surplus (Tfd. from P&L Statement)	734452.30

Total 734452.30

NOTE 3

CURRENT LIABILITIES

A. Short Term Borrowings	
a. Loan Repayable on Demand	
1. From Bank	0.00
2. From Others	0.00
b. Loan and Advances from Related Parties	60000.00
c. Deposits	0.00
d. Other Loans and Advances from Customer	0.00

Total A. Short Term Borrowings 60000.00

B. Trade Payables
Misc 740600.00

Total B. Trade Payables 740600.00

C. Other Current Liabilities

a. Audit Fees	10000.00
b. Other Exp	12000.00

Total 22000.00

D. Short Term Provisions

a. Provision for Income Tax	24930.00
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Total D. Short Term Provisions 24930.00



NANDA ENGICONS PRIVATE LIMITED
2ND FLOOR, MADHURI BHAWAN, JAMAL ROAD, PATNA: - 800 001
STATEMENT OF PROFIT AND LOSS
Profit and Loss statement for the year ended 31st March, 2018

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations		3885000.00	3500000.00
II. Other Income		0.00	700.00
III. Total Revenue (I +II)		3885000.00	3500700.00
IV. Expenses:			
Cost of materials consumed		2347630.00	1883926.00
Purchase of Stock-in-Trade		0.00	0.00
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		0.00	0.00
Employee benefit expense	8	1012700.00	1155200.00
Financial costs		0.00	0.00
Depreciation and amortization expense	9	8000.45	9921.90
Other expenses	10	439616.04	414035.31
Total Expenses		3807946.49	3463083.21
V. Profit before exceptional and extraordinary items and tax	(III - IV)	77053.51	37616.79
VI. Exceptional Items		0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)		77053.51	37616.79
VIII. Extraordinary Items		0.00	0.00
IX. Profit before tax (VII - VIII)		77053.51	37616.79
X. Tax expense:			
(1) Current tax		24930.00	21900.00
(2) Deferred tax		0.00	0.00
XI. Profit(Loss) from the period from continuing operations	(IX-X)	52123.51	15716.79
XII. Profit/(Loss) from discontinuing operations		0.00	0.00
XIII. Tax expense of discounting operations		0.00	0.00
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		0.00	0.00
XV. Profit/(Loss) for the period (XI + XIV)		52123.51	15716.79
XVI. Earning per equity share:			
(1) Basic		0.26	0.08
(2) Diluted		0.26	0.08

Notes Forming Part of Accounts

11

Schedules referred (1 to 11) to above form an integral part of the Balance Sheet

As per our attached report of even date

For G KRISHNA & CO.

Chartered Accountants

For and on behalf of Board of Directors

For Nanda Engicons Pvt. Ltd.

(DILIP KUMAR SINGH)

Partner

Mem. No. 099637

Place :- Patna

Date: - 04/09/2018



DIRECTOR

DIRECTOR

NANDA ENGICONS PRIVATE LIMITED
2ND FLOOR, MADHURI BHAWAN, JAMAL ROAD, PATNA: - 800 001
Balance Sheet as at 31st March, 2018

In ₹

In ₹

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1000000.00	1000000.00
(b) Reserves and Surplus	2	734452.30	682328.79
(c) Money received against share warrants		0.00	0.00
(2) Share application money pending allotment		0.00	0.00
(3) Non-Current Liabilities			
(a) Long-term borrowings		0.00	0.00
(b) Deferred tax liabilities (Net)		0.00	0.00
(c) Other Long term liabilities		0.00	0.00
(d) Long term provisions		0.00	0.00
(4) Current Liabilities			
(a) Short-term borrowings	3	60000.00	60000.00
(b) Trade payables		740600.00	0.00
(c) Other current liabilities		22000.00	16660.00
(d) Short-term provisions		24930.00	21900.00
Total		2581982.30	1780888.79
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	4	45677.65	53678.10
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		0.00	0.00
(iv) Intangible assets under development		0.00	0.00
(b) Non-current investments		0.00	0.00
(c) Deferred tax assets (net)		0.00	0.00
(d) Long term loans and advances	5	2442700.00	592700.00
(e) Other non-current assets		0.00	0.00
(2) Current assets			
(a) Current investments		0.00	0.00
(b) Inventories	6	74680.00	78460.00
(c) Trade receivables		0.00	0.00
(d) Cash and cash equivalents	7	18924.65	1056050.69
(e) Short-term loans and advances		0.00	0.00
(f) Other current assets		0.00	0.00
Total		2581982.30	1780888.79

Contingent Liabilities

Notes Forming Part of Accounts

11

Schedules referred (1 to 11) to above form an integral part of the Balance Sheet

As per our attached report of even date

For G KRISHNA & CO.

Chartered Accountants

For and on behalf of Board of Directors

For Nanda Engicons Pvt. Ltd.

(DILIP KUMAR SINGH)

Partner

Mem. No. 099637

Place :- Patna

Date: - 04/09/2018



DIRECTOR

DIRECTOR

G KRISHNA & CO.

Chartered Accountants

ANNEXURE

(REFERRED TO THE PARAGRAPH 1 OF OUR REPORT OF EVEN DATE)

- (i) (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) These fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;
- (ii) (a) Physical verification of inventory has been conducted at reasonable intervals by the management;
- (b) The procedures of physical verification of inventory are followed by the management reasonable and adequate in relation to the size of the company and the nature of its business;
- (c) The company is maintaining proper records of inventory and whether any material discrepancies were noticed on physical verification and if so, whether the same have been properly dealt with in the books of account;
- (iii) The company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act.
- (iv) There is an adequate internal control system commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods and services. There is no continuing failure observed to correct major weaknesses in internal control system.
- (v) The company has not accepted deposits and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed thereunder, where applicable., have been complied with.
- (vi) Maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act is not applicable on this Company;
- (vii) (a) The company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated by the auditor.
- (viii) The Company is registered in the financial year 2005-06 and its does not have any accumulated losses at the end of the financial year;
- (ix) The company has not defaulted in repayment of dues to a financial institution or bank or debenture holders.
- (x) The company has not given any guarantee for loans taken by others from bank or financial institutions, the terms and conditions whereof are prejudicial to the interest of the company;
- (xi) The company has not been applied for any term loans during the financial year;
- (xii) No fraud on or by the company has been noticed or reported during the year.

Place: - Patna

Date: - 04/09/2018

For G KRISHNA & CO.

CHARTERED ACCOUNTANTS



(DILIP KUMAR SINGH)
Partner

305, Shashi Comple, Exhibition Road, Patna :- 800 001. Ph. No. 2218047

G KRISHNA & CO.

Chartered Accountants

Auditors Report

To,
The Members of
M/S NANDA ENGICONS PRIVATE LIMITED

We have audited the attached Balance Sheet of “NANDA ENGICONS PRIVATE LIMITED”, at 31st March 2018 and also the Profit and Loss Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Concern’s management and our responsibility is to express an opinion on these financial statements based on our audit and we report that: -

1. As required by the Companies (Auditors’ Report) order, 2015 issued in terms of section 143 (11) of the companies Act, 2013, we annexed hereto a statement on the matters specified in the paragraphs 3 and 4 of the said order.
2. Further to our comment in the annexure referred to paragraph (1) above, we report that :
 - a. we have 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 accounts as required by the Companies Act, 2013 have been kept by the company so far as it appears from our examination of these books.
 - c. the Balance Sheet and Profit and Loss Account dealt with in this report are in agreement with the books of accounts.
 - d. the Balance Sheet and Profit and Loss Account referred to in this report are in compliance with the accounting standards referred to in section 133 of the Companies Act, 2013 and are in agreement with the books of accounts of the company.
 - e. in our opinion and to the best of our information and according to the explanation given to us the said accounts read together with notes forming part of the accounts gives us the information required by the Companies Act, 2013 in the manner so required and give true and fair view :-
 - I. In the case of Balance Sheet, of the state of affairs of the Company as at 31st March, 2018 and
 - II. In the case of Profit & Loss Account, of the Company for the year ended 31st March, 2018.

Place: - Patna
Date : - 04/09/2018

For G KRISHNA & CO.
CHARTERED ACCOUNTANTS

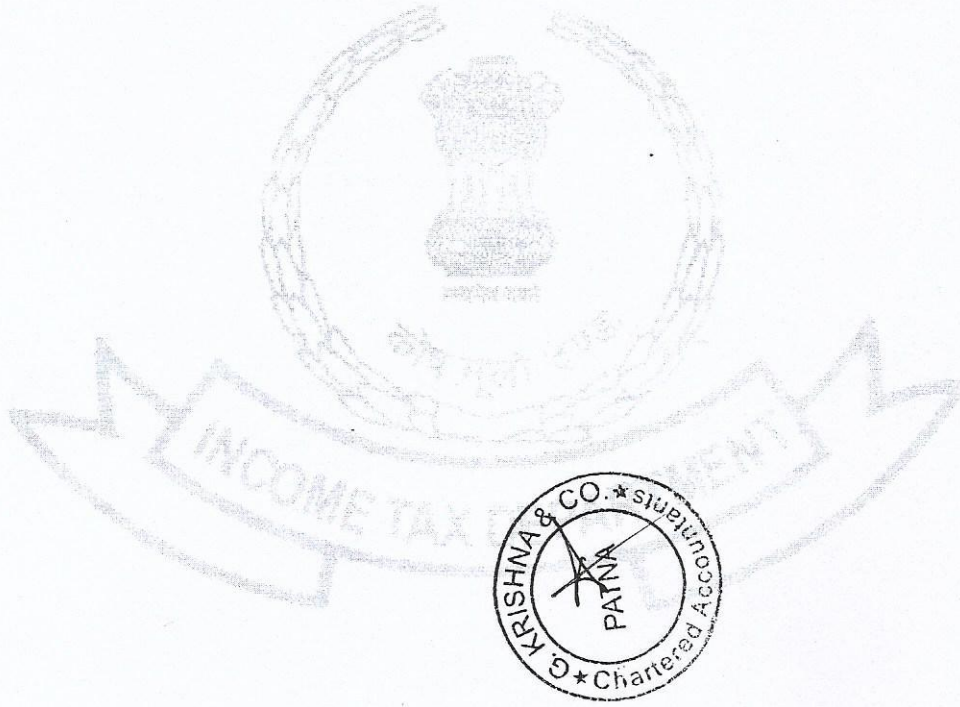


(DILIP KUMAR SINGH)
Partner

305, Shashi Comple, Exhibition Road, Patna :- 800 001. Ph. No. 2218047

Total of Plant & Machinery @ 15%		0
Plant & Machinery @ 40%		
Total of Plant & Machinery @ 40%		0

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0



								the previous year	previous year			
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
		Nil										
35	bB	Finished products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
35	bC	By products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
	S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts						
						Amount	Dates of payment					
	Nil											
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2											No
A(b)	If yes, please furnish the following details:											
	S.No.	Amount received (in Rs.)					Date of receipt					
	Nil											
37	Whether any cost audit was carried out											Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor											
38	Whether any audit was conducted under the Central Excise Act, 1944											Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor											Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:											
No	Particulars	Previous Year					Preceding previous Year					
a	Total turnover of the assessee	3885000					3500000					
b	Gross profit / Turnover				%						%	
c	Net profit / Turnover	77053	3885000	1.98 %		37616	3500000	1.07 %				
d	Stock-in-Trade / Turnover			%				%				



account payce bank draft during the previous year.

Nil

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remarks
				Amount as assessed	Order U/S and Date	

Nil

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **Not Applicable**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**
If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. **No**
If yes, please furnish details of the same

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. **No**
If yes, please furnish the details of speculation loss if any incurred during the previous year

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) **No**

S.No.	Section	Amount
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Nil

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish **No**

S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
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Nil

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details: **No**

S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/ transactions which are not reported
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Nil

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish **Not Applicable**

S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
		Amount	Dates of payment

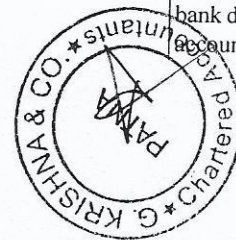
Nil

35 a In the case of a trading concern, give quantitative details of principal items of goods traded

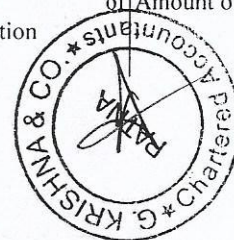
S.No.	Item Name	Unit	Opening stock	Purchases during the year	Sales during the year	Closing stock	Shortage/excess, if any
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				assessee) of the Payer				
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-						
		S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt		
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-						
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-						
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment		
(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)								
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—						
		S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment outstanding in the account at any time during the previous year	Maximum amount of the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
		Nil						
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—						
		S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year		
		Nil						
31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—						
		S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or		



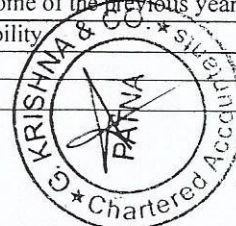
	primary adjustment is made		required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	within the prescribed time.	the	been repatriated within the prescribed time					
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B										
B(b)	If yes, please furnish the following details:										
	S.No. of expenditure by way of interest or of similar nature incurred	Amount (in Rs.)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B. Assessment Year		Amount(in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B: Assessment Year		Amount(in Rs.)	
	Nil										
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is applicable from 1st April,2019)										
C(b)	If yes, please furnish the following details:										
	S.No.	Nature of the impermissible avoidance arrangement				Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
	Nil										
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-										
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
	Nil										
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-										
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.				
	Nil										
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)											
31 b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-										
	S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the	Nature of transaction	Amount of Receipt	Date of receipt				



S.No.	Section	Nature of liability	Amount
Nil			
(State whether sales tax, goods and services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.)		No	
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts	No
		CENVAT/ITC	Amount
		Opening Balance	Treatment in Profit and Loss/Accounts
		Credit Availed	
		Credit Utilized	
		Closing/Outstanding Balance	
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-	
		S.No.	Type
		Particulars	Amount
		Prior period to which it relates (Year in yyyy-yy format)	
Nil			
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii a)		
	S.No.	Name of the person from which shares received	PAN of the person, if available
		Name of the company from which shares received	CIN of the company
		No. of Shares Received	Amount of consideration paid
			Fair Market value of the shares
Nil			
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii b). If yes, please furnish the details of the same		
	S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available
		No. of Shares	Amount of consideration received
			Fair Market value of the shares
Nil			
A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?		
No			
A(b)	If yes, please furnish the following details:		
	S.No.	Nature of income:	Amount (in Rs.)
B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?		
No			
B(b)	If yes, please furnish the following details:		
	S.No.	Nature of income:	Amount (in Rs.)
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)		
	S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available
		Address Line 1	Address Line 2
		City or Town or District	State
		Pin code	Amount borrowed
		Date of Borrowing	Amount due including interest
			Amount repaid
			Date of Repayment
Nil			
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.		
No			
A(b)	If yes, please furnish the following details:		
	S.No.	Under which clause of sub-section (1) of section 92CE	Amount (in Rs.) of primary adjustment
		Whether the excess money available with the associated enterprise	If yes, whether the excess money is repatriated
		If no, the amount (in Rs.) of imputed interest on such excess money which has not	Expected date of repatriation of money



	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)												
(v) wealth tax under sub-clause (iia)												
(vi) royalty, license fee, service fee etc. under sub-clause (iib).												
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).												
	S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)												
(ix) tax paid by employer for perquisites under sub-clause (v)												
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;												
	S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):												
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											Yes	
	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes	
	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available						
(e) Provision for payment of gratuity not allowable under section 40A(7)												
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)												
(g) Particulars of any liability of a contingent nature												
	S.No.	Nature Of Liability	Amount in Rs.									
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income												
	S.No.	Nature Of Liability	Amount in Rs.									
(i) Amount inadmissible under the proviso to section 36(1)(iii)												
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006											
23	Particulars of any payment made to persons specified under section 40A(2)(b).											
	S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)						
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.											
	S.No.	Section	Description	Amount								
	Nil											
25	Any amount of profit chargeable to tax under section 41 and computation thereof.											
	S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any						
	Nil											
26 (i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-											
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-											
26 (i)A(a)	Paid during the previous year											
	S.No.	Section	Nature of liability	Amount								
	Nil											
26 (i)A(b)	Not paid during the previous year											
	S.No.	Section	Nature of liability	Amount								
26 (i)B	was incurred in the previous year and was											
26 (i)B(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)											
	S.No.	Section	Nature of liability	Amount								
	Nil											
26 (i)B(b)	not paid on or before the aforesaid date											



Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

Nil

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

S.No.	Description	Amount
-------	-------------	--------

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
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Nil

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure

S.No.	Particulars	Amount in Rs.
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Personal expenditure

S.No.	Particulars	Amount in Rs.
-------	-------------	---------------

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

S.No.	Particulars	Amount in Rs.
-------	-------------	---------------

Expenditure incurred at clubs being entrance fees and subscriptions

S.No.	Particulars	Amount in Rs.
-------	-------------	---------------

Expenditure incurred at clubs being cost for club services and facilities used.

S.No.	Particulars	Amount in Rs.
-------	-------------	---------------

Expenditure by way of penalty or fine for violation of any law for the time being force

S.No.	Particulars	Amount in Rs.
-------	-------------	---------------

Expenditure by way of any other penalty or fine not covered above

S.No.	Particulars	Amount in Rs.
-------	-------------	---------------

Expenditure incurred for any purpose which is an offence or which is prohibited by law

S.No.	Particulars	Amount in Rs.
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(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
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(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

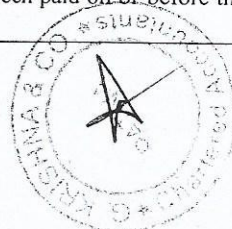
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
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(iii) as payment referred to in sub-clause (ib)

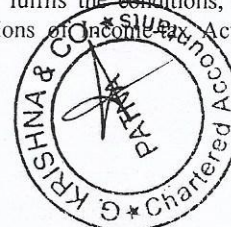
(A) Details of payment on which levy is not deducted:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.



Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)								
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).		No								
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.										
S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)								
	Total		Net effect(Rs.)								
13 f	Disclosure as per ICDS.										
S.No.	ICDS										
14 a	Method of valuation of closing stock employed in the previous year.	AT COST									
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:										
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)								
15	Give the following particulars of the capital asset converted into stock-in-trade										
S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition								
			(d) Amount at which the asset is converted into stock-in trade								
	Nil										
16	Amounts not credited to the profit and loss account, being:-										
16 a	The items falling within the scope of section 28										
	S.No.	Description	Amount								
	Nil										
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned										
	S.No.	Description	Amount								
16 c	Escalation claims accepted during the previous year										
	S.No.	Description	Amount								
	Nil										
16 d	Any other item of income										
	S.No.	Description	Amount								
	Nil										
16 e	Capital receipt, if any										
	S.No.	Description	Amount								
	Nil										
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-										
S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV / Actual(A)	Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)
1	Furnitures & Fittings @ 10%	10%	3615	0	0	0	0	0	0	362	3253
2	Plant & Machinery @ 15%	15%	49545	0	0	0	0	0	0	7432	42113
3	Plant & Machinery @ 40%	40%	518	0	0	0	0	0	0	207	311
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page											
19	Amounts admissible under sections :										
S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax								

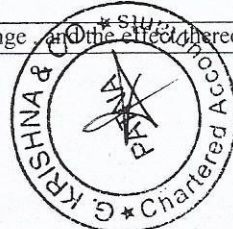


FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		NANDA ENGICONS PRIVATE LIMITED			
2	Address		SECOND FLOOR, MADHURI BHAWAN , JAMAL ROAD , PATNA , BIHAR , 800001			
3	Permanent Account Number (PAN)		AACCN4056G			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		No			
	Sl No.	Type	Registration Number			
5	Status		Company			
6	Previous year from		01/04/2017 to 31/03/2018			
7	Assessment Year		2018-19			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Third Proviso to sec 44AB : Audited under any other law				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
	S.No.	Name				Profit Sharing Ratio (%)
	1					
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	S.No.	Sector		Sub Sector		Code
	1	CONSTRUCTION		Building of complete constructions or parts- civil contractors		06002
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	S.No.	Business	Sector	SubSector		Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	S.No.	Books prescribed				
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	1	CASH BOOK, SALES AND PURCHASE REGISTER, GENERAL LEDGER	MADHURI BHAWAN	JAMAL ROAD	PATNA	BIHAR
						PinCode
						800001
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK, SALES AND PURCHASE REGISTER, GENERAL LEDGER					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					
	S.No.	Section				Amount
	Nil					
13 a	Method of accounting employed in the previous year		Mercantile system			
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					
13 c	If answer to (b) above is in the affirmative, give details of such change and the effect thereof on the profit or loss.					



FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of NANDA ENGICONS PRIVATE LIMITED SECOND FLOOR, MADHURI BHAWA N, JAMAL ROAD, PATNA, BIHAR, 800001 AACCN4056G was conducted by Us G KRISHNA AND CO in pursuance of the provisions of the THE COMPANIES Act, and We annex here to a copy of Our audit report dated 04/09/2018 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018
(b) the audited balance sheet as at, 31/03/2018 ; and
(c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee.	Material Consumed report are not properly maintained

Place PATNA
Date 04/09/2018

Name DILIP KUMAR SINGH
Membership Number 099637
FRN (Firm Registration Number) 010098C
Address 305, SHASHI COMPLEX, EXHIBITION ROAD, BIHAR, 800001

For, G. Krishna & Co.
Chartered Accountants
FRN - 010098C

Partner
M.No.- 099637/079889/095763/503707





e-Filing Anyw

Income Tax Department,

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	NANDA ENGICONS PRIVATE LIMITED	PAN	AACCN4056G
Form No	3CA	Assessment Year	2018-19
e-Filing Acknowledgement Number	353009961291018	Date of e-Filing	29/10/2018

*For and on behalf of,
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

[Click to Print the Receipt](#)

[Click here to Close the window](#)



Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies 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
NANDA ENGICONS PRIVATE LIMITED

Director

Director

Date:04-09-2018

Place:PATNA

16. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company .

17. DEPOSITS

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

18. DIRECTORS

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

19. DECLARATION OF INDEPENDENT DIRECTORS

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

20. STATUTORY AUDITORS

M/s G KRISHNA & CO, Chartered Accountants, Patna were appointed as Statutory Auditors for a period of 5 years in the Annual General Meeting held on 30-09-2014. 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 Auditors to the effect that if they are reappointed, it would be in accordance with the provisions of Section 141 of the Companies Act, 2013.

21. RISK MANAGEMENT POLICY

The Statement showing the details regarding the development and implementation of Risk Management Policy of the Company is furnished in Annexure.... and attached to this report. The risk management includes identifying types of risks and its assessment, risk handling and monitoring and reporting.

22. 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.

23. SHARES

a. BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

b. SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

c. BONUS SHARES

No Bonus Shares were issued during the year under review.

d.EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees.

24. ACKNOWLEDGEMENTS

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

10. 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 review.

11. 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.

12. 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.

13. 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 in Annexure I and is attached to this Report.

14. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company had 6 Board meetings during the financial year under review.

15. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit 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; and
- (d) the directors had prepared the annual accounts on a going concern basis.
- (f) 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.

2. DIVIDEND

No Dividend was declared for the current financial year due to conservation of Profits/due to loss incurred by the Company /due to insufficient profit.

3. 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.

4. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

Your Directors wish to present the details of Business operations done during the year under review:

a. Production and Profitability

There are no significant change in the business of the Company as compared from last financial year, i.e., 2014-15

b. Sales

We had achieved benchmark of our projected sales of Rs. 0.40 Crore during the year of review.

c. Marketing and Market environment

Due attention is given in the marketing area of our business concern.

d. Future Prospects including constraints affecting due to Government policies

Government policies will be in support of our industry segment.

5. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS 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.

6. 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 review.

7. 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 is very minimal.

8. 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.

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

BOARD REPORT

To
The Members of,
M/s NANDA ENGICONS PRIVATE LIMITED
Dear Sir,

Your Directors have pleasure in submitting their 13TH Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2018

1. FINANCIAL RESULTS

The Company's financial performance for the year under review alongwith previous years figures are given hereunder :

(Amount in '₹')

PARTICULARS	FOR THE CURRENT YEAR ENDED 31 ST MARCH, 2018	FOR THE PREVIOUS YEAR ENDED 31 ST MARCH, 2017
Net Sales/Income from Business Operations	3885000.00	3500000.00
Other Income	0.00	700.00
Total Income	3850000.00	3500700.00
Less Interest	0.00	0.00
Profit before Depreciation	85053.96	47538.69
Less Depreciation	8000.45	9921.90
Profit after depreciation and Interest	77053.51	37616.79
Less Current Income Tax	24930.00	21900.00
Less Previous year adjustment of Income Tax	0.00	0.00
Less Deferred Tax	0.00	0.00
Net Profit after Tax	52123.51	15716.79
Dividend (including Interim if any and final)	0.00	0.00
Net Profit after dividend and Tax	52123.51	15716.79
Amount transfered to General Reserve	0.00	0.00
Balance carried to Balance Sheet	52123.51	15716.79
Earning per share (Basic)	0.26	0.08
Earning per Share(Diluted)	0.26	0.08