

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			
	PATLIPUTRA MANGAL DEVELOPERS PRIVATE LIMITED			AAGCP9373A			
	Flat/Door/Block No	Name Of Premises/Building/Village			Form Number.	ITR-6	
	MIG-B/9						
	Road/Street/Post Office	Area/Locality			Status Pvt Company		
		DHANBAD					
	Town/City/District	State	Pin/Zip Code	Filed u/s			
	HOUSING COLONY	JHARKHAND	826001	139(1)-On or before due date			
	Assessing Officer Details (Ward/Circle)				ITO WARD 2(1), DHANBAD		
	e-filing Acknowledgement Number				209296351211019		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0	
	2	Total Deductions under Chapter-VI-A			2	0	
	3	Total Income			3	0	
	3a	Deemed Total Income under AMT/MAT			3a	0	
	3b	Current Year loss, if any			3b	246615	
	4	Net tax payable			4	0	
	5	Interest and Fee Payable			5	0	
	6	Total tax, interest and Fee payable			6	0	
	7	Taxes Paid		a	Advance Tax	7a	0
				b	TDS	7b	0
		c	TCS	7c	0		
		d	Self Assessment Tax	7d	0		
		e Total Taxes Paid (7a+7b+7c +7d)		7e	0		
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 21-10-2019 14:35:12 from IP address 117.247.78.25 and verified by SHAILESH KUMAR having PAN AIXPK4185D on 21-10-2019 14:35:12 from IP address 117.247.78.25 using Digital Signature Certificate (DSC)
 17736137CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN
 DSC details: _____

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

PATLIPUTRA MANGAL DEVELOPERS PVT. LTD.

HOUSE NO.- MIG- B/9, HOUSING COLONY, DHANBAD, JHARKHAND 826001

CIN: U45201JH2012PTC000846

Directors Report

Dear Members,

PATLIPUTRA MANGAL DEVELOPERS PRIVATE LIMITED

Your Directors have pleasure in presenting the Annual Report together with the Audited Statement of Accounts of your Company for the Year ended March 31, 2019.

1. FINANCIAL RESULTS

The Company's financial performance, for the year ended March 31, 2019:

Particulars	Year ended 31 st March 2019	Year ended 31 st March 2018
Total Revenue	0	0
Profit Before Tax	-2,46,615.00	-1,64,393.00
Less: Current Tax	0	0
Deferred Tax Liability/ (Assets)	0	0
Profit For The Year	-2,46,615.00	-1,64,393
Add: Balance in Profit and Loss Account	-1,64,393.31	-1,44,178.31
Less: Tr. to other Reserves	0	0
Less: Income Tax earlier years	0	0
Closing Balance	-4,11,008.37	-1,64,393.31

2. STATE OF AFFAIRS

The Company is engaged in the business of Trading of goods and services. There has been no change in the business of the Company during the financial year ended 31st March, 2019.

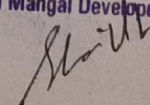
3. WEB LINK OF ANNUAL RETURN

The Company doesn't have any website.

4. MEETINGS OF BOARD OF DIRECTORS

Twelve Board Meetings were held during the Financial Year ended March 31, 2019 The maximum gap between any two Board Meetings was less than one Hundred and Twenty days.

Patliputra Mangal Developers Pvt. Ltd.



Director

PATLIPUTRA MANGAL DEVELOPERS PVT. LTD.

HOUSE NO.- MIG- B/9, HOUSING COLONY, DHANBAD, JHARKHAND 826001

CIN: U45201JH2012PTC000846

5. DETAILS OF FRAUD REPORT BY AUDITOR:

As per auditors' report, no fraud u/s 143(12) reported by the auditor.

6. AUDITOR

Statutory Auditors

The Auditors, M/s P S KESHRI AND COMPANY, Chartered Accountants, (Firm Registration No. 000650C), were re appointed at annual general meeting held on 29th Day of September 2018 to hold office until the conclusion of the ensuing Annual General Meeting.

7. BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

8. PARTICULARS OF LOANS AND INVESTMENT

The Company has not made any Investment, given guarantee and securities during the year under review. There for no need to comply provisions of section 186 of Companies Act, 2013.

9. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

All related party transactions that were entered into during the financial year ended 31st March, 2019 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required. However, the disclosure of transactions with related party for the year, as per Accounting Standard -18 Related Party Disclosures is given in Note no 20 to the Balance Sheet as on 31st March, 2019.

10. TRANSFER TO RESERVE:

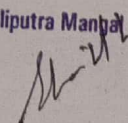
As the company has not earned any profit during the current year, so no amount is transferred to Reserve during the financial year ended 31st March, 2019.

11. DIVIDEND

No Dividend was declared for the current financial year due to the reason that the company has not earned any profit in the current financial year.

12. MATERIAL CHANGES AND COMMITMENTS

Patliputra Mangal Developers Pvt. Ltd.



Director

PATLIPUTRA MANGAL DEVELOPERS PVT. LTD.

HOUSE NO.- MIG- B/9, HOUSING COLONY, DHANBAD, JHARKHAND 826001

CIN: U45201JH2012PTC000846

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

13. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

A. Conservation of Energy, Technology Absorption

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

B. Foreign Exchange earnings and Outgo

Earnings	NIL
Outgo	NIL

14. RISK MANAGEMENT POLICY

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximise the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, event, financial, human, environment and statutory compliance.

15. CORPORATE SOCIAL RESPONSIBILITY (CSR)

During the year, the Company could not spend any sum on any of its CSR activities due to The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

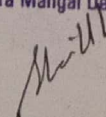
16. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

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

17. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

There were no changes in composition of directors or KMP during the year under review.

Patliputra Mangal Developers Pvt. Ltd.



Director

PATLIPUTRA MANGAL DEVELOPERS PVT. LTD.

HOUSE NO.- MIG- B/9, HOUSING COLONY, DHANBAD, JHARKHAND 826001

CIN: U45201JH2012PTC000846

Following are the details of the Director during the year:

S. No	Name	Address	DIN No.	D.O.A
1	SHAILESH KUMAR	MIG – 9, HOUSING COLONY PO. C.M.P.F, DHANBAD, JHARKHAND, 826001	0003144247	10/12/2012
2	GEETU KUMARI	MIG – 9, HOUSING COLONY PO. C.M.P.F, DHANBAD, JHARKHAND, 826001	0006386257	10/12/2012

In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

18. **DEPOSITS**

The Company has not accepted any deposits during the year under review.

19. **INTERNAL FINANCIAL CONTROL**

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

20. **COST RECORD**

The provision of Cost audit as per section 148 doesn't applicable on the Company.

21. **DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS**

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

22. **CONSTITUTION OF COMMITTEE - SEXUAL HARASSMENT AT WORKPLACE**

The Company has constituted committee under the sexual harassment of women at workplace (prevention, prohibition and Redressal) Act, 2013 and However, company has complied with the provisions of the same.

23. **CONSOLIDATED FINANCIAL STATEMENTS**

Company doesn't have any subsidiaries so there is no need to prepare consolidated financial statement for the F. Y. 2018-19.

24. **DIRECTOR'S RESPONSIBILITY STATEMENT**

Patliputra Mangal Developers Pvt. Ltd.

Maith
Director

PATLIPUTRA MANGAL DEVELOPERS PVT. LTD.

HOUSE NO.- MIG- B/9, HOUSING COLONY, DHANBAD, JHARKHAND 826001

CIN: U45201JH2012PTC000846

Pursuant to Section 134(3) (c) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- a) In the preparation of the annual accounts for the year ended March 31, 2019, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- b) The Directors have 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 as at March 31, 2019 and of the profit of the Company for the year ended on that date.
- c) The Directors have taken proper and sufficient care for 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 fraud and other irregularities.
- d) The Directors have prepared the annual accounts on a 'going concern' basis.
- e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
- f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system is adequate and operating effectively.---

25. ACKNOWLEDGMENT

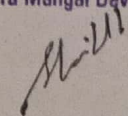
Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

DATE: 24/09/2019

PLACE: DHANBAD

For and on behalf of the Board
ATLIPUTRA MANGAL DEVELOPERS PVT. LTD.

Patliputra Mangal Developers Pvt. Ltd.



Director

SHAILESH KUMAR

(Director)

DIN: 0003144247

**P S KESHRI AND COMPANY
CHARTERED ACCOUNTANTS**

INDEPENDENT AUDITOR'S REPORT

To the Members of PATLIPUTRA MANGAL DEVELOPERS PRIVATE LIMITED

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **M/s PATLIPUTRA MANGAL DEVELOPERS PRIVATE LIMITED ("the Company")** which comprises the Balance Sheet as at March 31, 2019, the Statement of Profit and Loss and statement of cash flows for the year then ended March 31, 2019, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, and profit/loss, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



**HEAD. OFF. : 2ND FLOOR, KESHRI MANSION, OPP RAY TALKIES, NEAR RAJASTHAN MARWARI BASA, BANKMORE,
DHANBAD-826001, JHARKHAND, INDIA**

P S KESHRI AND COMPANY
CHARTERED ACCOUNTANTS

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

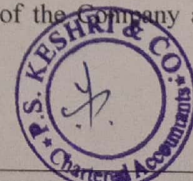
As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure 'A' a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that:

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.

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

- (a) 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.
- (b) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (c) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.
- (d) 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".



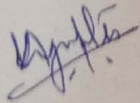
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DHANBAD-826001, JHARKHAND, INDIA

**P S KESHRI AND COMPANY
CHARTERED ACCOUNTANTS**

(e) 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) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- (i) The Company does not have any pending litigations which would impact its financial position.
- (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For: P S Keshri & Co.
Chartered Accountants
FRN: 000650C



CA AMIT RAJ GUPTA
PARTNER
M. NO. : 400626
Place: Dhanbad

Date: 24th Day of September, 2019

**P S KESHRI AND COMPANY
CHARTERED ACCOUNTANTS**

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of PATLIPUTRA MANGAL DEVELOPERS PRIVATE LIMITED of even date)

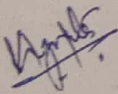
- i. In respect of the Company's fixed assets:
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - (b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - (c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the standalone financial statements, the lease agreements are in the name of the Company.
- ii. The Company is in the business of Trading of goods & services does not have any physical inventories. Accordingly, reporting under clause 3 (ii) of the Order is not applicable to the Company.
- iii. According to the information and explanations given to us, the Company has not granted unsecured loans to any bodies corporate, covered in the register maintained under section 189 of the Companies Act, 2013, therefore other provisions are not applicable.
- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.
- v. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2019 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.
- vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.
- vii. According to the information and explanations given to us, in respect of statutory dues:
 - (a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Excise Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.



P S KESHRI AND COMPANY
CHARTERED ACCOUNTANTS

- (b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Value Added Tax, Goods and Service Tax, Customs Duty, Excise Duty, Cess and other material statutory dues in arrears as at March 31, 2019 for a period of more than six months from the date they became payable.
- viii. The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3 (viii) of the Order is not applicable to the Company.
- ix. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (ix) of the Order is not applicable to the Company.
- x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. In our opinion and according to the information and explanations given to us, the Company has paid/provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.
- xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.
- xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.
- xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For: P S Keshri & Co.
Chartered Accountants
FRN: 000650C



CA AMIT RAJ GUPTA
PARTNER
M. NO. : 400626
Place: Dhanbad

Date : 24th Day of September, 2019

P S KESHRI AND COMPANY
CHARTERED ACCOUNTANTS

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **PATLIPUTRA MANGAL DEVELOPERS PRIVATE LIMITED** of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **PATLIPUTRA MANGAL DEVELOPERS PRIVATE LIMITED** ("the Company") as of March 31, 2019 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in

HEAD. OFF. : 2ND FLOOR, KESHRI MANSION, OPP RAY TALKIES, NEAR RAJASTHAN MARWARI BAZAR, BANKMORE,
DHANBAD-826001, JHARKHAND, INDIA



**P S KESHRI AND COMPANY
CHARTERED ACCOUNTANTS**

accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For: P S Keshri & Co.
Chartered Accountants
FRN: 000650C



CA AMIT RAJ GUPTA
PARTNER
M. NO. : 400626
Place: Dhanbad

Date : 24th Day of September, 2019

PATLIPUTRA MANGAL DEVELOPERS PRIVATE LIMITED

MIG-B-9 HOUSING COLONY , DHANBAD,P.O. CMPF...DHANBAD, JHARKHAND -826001

Balance Sheet as at 31st March, 2019

Particulars		Note No.	As at 31st March, 2019	As at 31st March, 2018
A EQUITY AND LIABILITIES				
1 Shareholder's fund				
(a) Share capital		1	1,00,000.00	1,00,000.00
(b) Reserves and surplus		2	-4,11,008.37	-1,64,393.31
(c) Money received against share warrants			-	-
2 Share application money pending allotment				
3 Non-current liabilities				
(a) Long-term borrowings			-	-
(b) Deferred tax liabilities (net)			-	-
(c) Other long-term liabilities			-	-
(d) Long-term provisions			-	-
4 Current liabilities				
(a) Short-term borrowings			-	-
(b) Other current liabilities		3	1,00,000.00	1,00,000.00
(c) Trade payables		4	2,35,000.00	-
(d) Short-term provisions		5	11,500.00	11,500.00
			3,46,500.00	1,11,500.00
TOTAL			35,491.63	47,106.69
B ASSETS				
1 Non-current assets				
(a) Fixed assets		6	-	-
(i) Tangible assets				
(ii) Intangible assets				
(iii) Capital work-in-progress				
(iv) Intangible assets under development				
(v) Fixed assets held for sale				
(b) Non-current investments				
(c) Deferred tax assets (net)				
(d) Long-term loans and advances		7	-	-
(e) Other non-current assets				
2 Current assets				
(a) Current investments			-	-
(b) Inventories			-	-
(c) Trade receivables			-	-
(d) Other current assets		9	-	-
(e) Short-term loans and advances		8	-	-
(f) Cash and cash equivalents		10	35,491.63	47,106.69
			35,491.63	47,106.69
TOTAL			35,491.63	47,106.69
See accompanying notes forming part of the financial statements				

Patliputra Mangal Developers Pvt. Ltd.

FOR P.S. KESHRI & CO.
CHARTERED ACCOUNTANTS

CA AMIT RAJ GUPTA
Partner
Membership No: 400626
Place : Dhanbad

Date : 24-09-2019



SHAILESH KUMAR

Director

Patliputra Mangal Developers Pvt. Ltd.

GEETU KUMARI

Director

DIRECTOR

UDIN : 19400626 AAAADP1922

PATLIPUTRA MANGAL DEVELOPERS PRIVATE LIMITED

MIG-B-9 HOUSING COLONY , DHANBAD,P.O. CMPF...DHANBAD, JHARKHAND -826001

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
A	CONTINUING OPERATIONS			
1	Revenue from operations (gross) Less: Excise duty Revenue from operations (net)		-	-
2	Other income		-	-
3	Total revenue (1+2)		-	-
4	Expenses			
	(a) Cost of materials consumed		-	-
	(b) Purchases of stock-in-trade		-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-
	(d) Employee benefits expense		-	-
	(e) Finance costs		-	-
	(f) Depreciation and amortisation expense	11	-	-
	(g) Other expenses	12	2,35,115.06	8,715.00
	(h) Payment to Auditors		11,500.00	11,500.00
	Total expenses		2,46,615.06	20,215.00
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		-2,46,615.06	-20,215.00
6	Exceptional items		-	-
7	Profit / (Loss) before extraordinary items and tax (5 ± 6)		-	-
8	Extraordinary items		-	-
9	Profit / (Loss) before tax (7 ± 8)		-2,46,615.06	-20,215.00
10	Tax expense:			
	(a) Current tax expense for current year		-	-
	(b) (Less): MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		-	-
	(d) Net current tax expense		-	-
	(e) Deferred tax Assets		-	-
11	Profit / (Loss) from continuing operations (9 ± 10)		-2,46,615.06	-20,215.00
B	DISCONTINUING OPERATIONS			
12.i	Profit / (Loss) from discontinuing operations (before tax)		-	-
12.ii	Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations		-	-
12.iii	Add / (Less): Tax expense of discontinuing operations		-	-
	(a) on ordinary activities attributable to the discontinuing operations		-	-
	(b) on gain / (loss) on disposal of assets / settlement of liabilities		-	-
13	Profit / (Loss) from discontinuing operations (12.i ± 12.ii ± 12.iii)		-2,46,615.06	-
C	TOTAL OPERATIONS			
14	Profit / (Loss) for the year (11 + 13)		-2,46,615.06	-20,215.00
15.i	Earnings per share			
	(a) Basic			
	(b) Diluted			

Patliputra Mangal Developers Pvt. Ltd.

FOR P.S. KESHRI & CO.
CHARTERED ACCOUNTANTS
CA AMIT RAJ GUPTA



Membership No: 400626
Place : Dhanbad
Date : 24-09-2019

SHAILESH KUMAR Director
M. Director
GREETU KUMARI DIRECTOR

Director

PATLIPUTRA MANGAL DEVELOPERS PRIVATE LIMITED

MIG-B-9 HOUSING COLONY , DHANBAD,P.O. CMPF...DHANBAD, JHARKHAND -826001

Notes forming part of the financial statements

Note 1 Share capital

Particulars	As at 31st March, 2019		As at 31st March, 2018	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised Equity shares of `10 each with voting rights	10,000.00	1,00,000.00	10,000.00	1,00,000.00
(b) Issued & Subscribed & Paid Up <i>Equity Shares issued for cash</i> Equity shares of `10 each with voting rights	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Total	10,000.00	1,00,000.00	10,000.00	1,00,000.00

The Company has one class of shares referred to as equity shares having a par value of Rs10/-. Each holder of equity shares 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 amounts, in proportion to their shareholding.

NOTE 1A

(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	Bonus	ESOP	Closing Balance
Equity shares with voting rights					
As at 31 st March, 2019					
- Number of shares	10,000.00	-	-	-	10,000.00
- Amount (`)	1,00,000.00	-	-	-	1,00,000.00
Year ended 31 March, 2018					
- Number of shares	10,000.00	-	-	-	10,000.00
- Amount (`)	1,00,000.00	-	-	-	1,00,000.00

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2019		As at 31st 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				
SAHAILESH KUMAR	9,900.00	0.99	9,900.00	0.99
GEETU KUMARI	100.00	0.01	100.00	0.01
	10,000.00	1.00	10,000.00	1.00



Patliputra Mangal Developers Pvt. Ltd.

hesh kumar
Director

Patliputra Mangal Developers Pvt. Ltd.

Shilpi
Director

Director

Note 2 Reserves and surplus

Particulars	As at 31st March, 2019	As at 31st March, 2018
(a) Securities premium account		
Opening balance	-	-
Add : Premium on shares issued during the year	-	-
Less : Utilised during the year for:		
Issuing bonus shares	-	-
Writing off preliminary expenses	-	-
Writing off shares / debentures issue exp	-	-
Premium on redemption of redeemable prefer	-	-
Buy back of shares	-	-
Others (give details)	-	-
Closing Balance		
(b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	-1,64,393.31	-1,44,178.31
Add: Profit / (Loss) for the year	-2,46,615.06	-20,215.00
Amounts transferred from:		
General reserve	-	-
Other reserves (give details)	-	-
Less: Interim dividend		
Dividends proposed to be distributed to		
Dividends proposed to be distributed to		
Depreciation Reserve		
Tax on dividend		
Provision for Tax (MAT)		
Transferred to:		
General reserve		
Capital redemption reserve		
Debenture redemption reserve		
Other reserves		
Closing balance	-4,11,008.37	-1,64,393.31
	1,00,000.00	1,00,000.00
Note 3 Other current liabilities		
Sundry Creditors		
Note 4 Trade payables		
Net Trade Payables		
OTHER LIABILITIES		
Shailesh Kumar	10,000.00	
Shashi Mangal Singh	2,25,000.00	
Dhanbd spares		
(i) Statutory remittances		
(Contributions to PF and ESIC,		
Withholding Taxes, Excise Duty,		
VAT, Service Tax, etc.)		
1. TDS payable	-	-
2. TCS payable	-	-
3. Duties & Taxes payable	-	-
4. other	-	-
- Outstanding Rent	-	-
- Other payable	-	-
	2,35,000.00	
Note 5 Short term Provisions		
(a) Provision For Audit Fee	11,500.00	11,500.00
(b). Provision for Tax	-	-
	11,500.00	11,500.00
Total		



Patliputra Mangal Developers Pvt. Ltd.

[Signature]
Director

Patliputra Mangal Developers Pvt. Ltd.

[Signature]
Director

Particulars	As at 31st March, 2019	As at 31st March, 2018
Note 6 FIXED ASSETS		
GROSS BLOCK	-	-
Less: Depreciation	-	-
Less: Transferred to Reserves	-	-
Net block	-	-
Total		
Trade Receivable		
Sundry Debtors		
(Unsecured considered good unless otherwise stated more than 6 month others		
Note 7. Loan & Advance	-	-
From Custmoers	-	-
Total		
Note 8. Short term loan & advances		
NOTE 9: OTHER CURRENT ASSETS	As at 31st March, 2019	As at 31st March, 2018
A) MISCELLANEOUS EXPENDITURE	-	-
Total		
Note 10. Cash & Cash Equivalent	23,452.63	23,567.69
1. BANK OF INDIA	12,039.00	23,539.00
2. Cash in Hand	35,491.63	47,106.69
Total		
Particulars	As at 31st March, 2019	As at 31st March, 2018
Note 11 Depreciation & amortization		
Miscellaneous Exp. Written off	-	11,552.00
Note 12 Other Expenses	75,000.00	
Builder Registration	1,50,000.00	
Ashok Kumar (Engg.)	115.06	
Bank Charges	-	652.00
Printing & Stationary	10,000.00	4,563.00
General Expenses	-	3,500.00
ROC Filing	2,35,115.06	8,715.00
Total		



Patliputra Mangal Developers Pvt. Ltd.

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Director

Patliputra Mangal Developers Pvt. Ltd.

[Signature]
Director

PATLIPUTRA MANGAL DEVELOPERS PRIVATE LIMITED

MIG-B-9 HOUSING COLONY , DHANBAD,P.O. CMPF...DHANBAD, JHARKHAND -826001

Note 12-Disclosures under Accounting Standards

AS -16 Borrowing Costs

Particulars	For the year ended 31st March, 2019	For the year ended 31st March, 2018
Details of borrowing costs capitalised		
Borrowing costs capitalised during the year		
- as fixed assets / intangible assets / capital work-in-progress	-	-
- as inventory	-	-

AS -20 Earning Per Share

Particulars	For the year ended 31st March, 2019	For the year ended 31st March, 2018
Earnings per share		
Basic		
<u>Continuing operations</u>		
Net profit / (loss) for the year from continuing operations	-2,46,615.06	-20,215.00
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	-2,46,615.06	-20,215.00
Weighted average number of equity shares	10,000	10,000
Par value per share	10.00	10.00
Earnings per share from continuing operations - Basic	-	-
<u>Total operations</u>		
Net profit / (loss) for the year	-2,46,615.06	-20,215.00
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year attributable to the equity shareholders	-2,46,615.06	-20,215.00
Weighted average number of equity shares	10,000.00	10,000.00
Par value per share	10.00	10.00
Earnings per share - Basic	-	-

Patliputra Mangal Developers Pvt. Ltd.



[Signature]

Director

Patliputra Mangal Developers Pvt. Ltd.

[Signature]

Director

PATLIPUTRA MANGAL DEVELOPERS PRIVATE

LIMITED

MIG-B-9 HOUSING COLONY , DHANBAD,P.O.

CMPF...DHANBAD, JHARKHAND -826001

DHANBAD - 826001

AS -20 Earning Per Share(Contd)

Particulars	For the year ended 31st March, 2019	For the year ended 31st March, 2018
Earnings per share		
<u>Diluted</u>		
The diluted earnings per share has been computed by dividing the Net Profit After Tax available for Equity Shareholders by the weighted average number of equity shares, after giving dilutive effect of the outstanding Warrants, Stock Options and Convertible bonds for the respective periods. Since, the effect of the conversion of Preference shares was anti-dilutive, it has been ignored.		
<u>Continuing operations</u>		
Net profit / (loss) for the year from continuing operations	-2,46,615.06	-20,215.00
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year attributable to the equity shareholders from continuing operations	-2,46,615.06	-20,215.00
Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	-2,46,615.06	-20,215.00
Weighted average number of equity shares for Basic EPS	10,000	10,000
Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	-	-
Weighted average number of equity shares - for diluted EPS	10,000	10,000
Par value per share	10.00	10.00
Earnings per share, from continuing operations - Diluted	-	-
<u>Total operations</u>		
Net profit / (loss) for the year	-2,46,615.06	-20,215.00
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year attributable to the equity shareholders	-2,46,615.06	-20,215.00
Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
Profit / (loss) attributable to equity shareholders (on dilution)	-2,46,615.06	-20,215.00
Weighted average number of equity shares for Basic EPS	10,000	10,000
Add: Effect of Warrants, ESOPs and Convertible bonds which are dilutive	-	-



Patliputra Mangal Developers Pvt. Ltd.

[Signature]
Director

Patliputra Mangal Developers Pvt. Ltd.

[Signature]
Director

Weighted average number of equity shares - for diluted EPS	10,000	10,000
Par value per share	10.00	10.00
Earnings per share - Diluted		-



Mangal Developers Pvt. Ltd.

[Handwritten Signature]
Director

Patliputra Mangal Developers Pvt. Ltd.

[Handwritten Signature]
Director

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