

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name Shree Baidyanath Steel (Bihar) Private Limited			PAN AACCS7783H	
	Flat/Door/Block No Poddar Court, Gate No 2 7Th Floor	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-6	
	Road/Street/Post Office 18, Rabindra Sarani	Area/Locality Kolkata			Status Pvt Company
	Town/City/District Kolkata	State WEST BENGAL	Pin/ZipCode 700001	Aadhaar Number/Enrollment ID	
	Designation of AO(Ward/Circle) DCIT/ACIT CIRCLE 3, DEOGH			Original or Revised ORIGINAL	
	E-filing Acknowledgement Number 317298521011018		Date(DD/MM/YYYY) 01-10-2018		
	1	Gross total income	1	361737	
	2	Deductions under Chapter-VI-A	2	0	
	3	Total Income	3	361740	
	3a	Current Year loss, if any	3a	0	
4	Net tax payable	4	93148		
5	Interest and Fee Payable	5	0		
6	Total tax, interest and Fee payable	6	93148		
7	Taxes Paid	a Advance Tax	7a	0	
		b TDS	7b	245737	
		c TCS	7c	0	
		d Self Assessment Tax	7d	0	
		e Total Taxes Paid (7a+7b+7c +7d)	7e	245737	
8	Tax Payable (6-7e)	8	0		
9	Refund (7e-6)	9	152589		
10	Exempt Income	Agriculture	10		
		Others			

This return has been digitally signed by Ravi Khetan in the capacity of Directorhaving PAN AFVPK1165N from IP Address 122.163.89.223 on 01-10-2018 at KolkataDsc SI No & issuer 15599375CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**CERTIFIED TO BE TRUE COPY
FOR A. K. KATARUKA & CO.
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PARTNER

AUDITED FINANCIAL STATEMENTS
OF
M/S SHREE BAIDYANATH STEEL (BIHAR)
PRIVATE LIMITED
FOR THE ASSESSMENT YEAR
2018-2019

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FOR A. K. KATARUKA & CO.

PARTNER

M/S SHREE BAIDYANATH STEEL (BIHAR) PRIVATE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018

ASSESSMENT YEAR 2018-19 (F.Y. 2017-18)

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FOR A. K. KATARUKA & Co.
Kataruka

Shree Baidyanath Steel (Bihar) P Ltd.
 18, Rabindra Sarani, 7th floor, Poddar Court
 Kolkata-700001

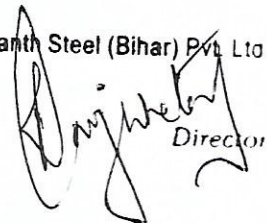
COMPUTATION OF TAX FOR THE ASSESSMENT YEAR 2018-19
 RELATING TO THE PREVIOUS YEAR 2017-18

PROFIT AS PER P/L A/C		394,780.32
Add: Expenses Disallowed		
Add: Depreciation as per Companies' Act		
Less: Expenses Allowed U/s 43B		
Less: Depreciation as per IT Act		
	33,043.00	33,043.00
NET TAXABLE PROFIT		361,737.32
TAX ON ABOVE	(A)	90,434.00
TAX AS PER MAT U/S 115JB	(B)	73,034.00
HIGHER OF (A) OR (B)		90,434.00
SURCHARGE		
EDUCATION CESS		2,713.00
TOTAL TAX PAYBLE		93,147.00
INTEREST U/S 234B/C		
TAX DEDUCTED AT SOURCE		245,737.00
ADVANCE TAX		
Self assesment Tax to be paid		
Refund Due		152,590.00

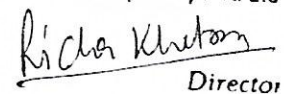
Calculation of Deferred Tax Assets for the year ended 31st March, 2018:

WDV as per Companies' Act	214,634.00
WDV as per IT Act	297,241.45
Difference	82,607.00
Asset as on 31/03/2017	25,526.00
Asset as on 31/03/2016	35,736.00
Charged to P/L	(10,210.00)

For Shree Baidyanth Steel (Bihar) Pvt. Ltd


 Director

For Shree Baidyanth Steel (Bihar) Pvt. Ltd


 Director

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 K. KATARUKA & CO.

Shree Baidyanath Steel (Bihar) P Ltd.
 18, Rabindra Sarani, 7th floor, Poddar Court
 Kolkata-700001

Annexure "A" :

Depreciation as per Income Tax Act, 1961 for the year ended 31st March, 2018

	ROD	WDV as on 1/04/2017	Additions	Deductions	Total as on 31/03/2017	Depreciation for the year	WDV as on 31/03/2018
Computer	60%	-	-	-	-	-	-
Air Conditioner	15%	-	-	-	-	-	-
Furniture & Fixtures	10%	-	-	-	-	-	-
Land	0%	-	-	-	-	-	-
Building	10%	329,992.80	-	-	329,992.80	32,999.00	296,993.80
Plant & Machinery	15%	-	-	-	-	-	-
Water Filter	10%	-	-	-	-	-	-
Motor Car	15%	291.65	-	-	291.65	44.00	247.65
Shop	0%	-	-	-	-	-	-
		330,284.45	-	-	330,284.45	33,043.00	297,241.45

For Shree Baidyanath Steel (Bihar) P.V.L. Ltd

[Signature]
 Director

For Shree Baidyanath Steel (Bihar) P.V.L. Ltd

[Signature]
 Director

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 FOR A. K. KATARUKA & CO.

PARTNER



BOARD REPORT

Your Directors have pleasure in presenting the 25th Annual Report together with the Audited Statement of Accounts of your Company for the Year ended March 31, 2018.

1. FINANCIAL RESULTS

The Company's financial performance, for the year ended March 31, 2018:

Particulars	Year ended 31 st March 2018	Year ended 31 st March 2017
Turnover	0.00	0.00
Profit Before Tax	3.95	2.18
Less: Current Tax	0.93	0.54
Deferred Tax	0.10	0.11
Income Tax earlier years	0.00	0.00
Profit For The Year	2.92	1.53
Add: Balance in Profit and Loss Account	(9.82)	(11.25)
Sub Total	(6.90)	(9.72)
Less: Appropriation	0.00	0.10
Adjustment relating to Fixed Assets	0.00	0.00
Transferred to General Reserve	0.00	0.00
Closing Balance	(6.90)	(9.82)

2. STATE OF AFFAIRS

A) The Company is engaged in earning **Renting Income**.

B) There has been no change in the business of the Company during the financial year ended 31st March, 2018.

The increase in revenue, net profit and EPS as mentioned above is accredited to increase in turnover in comparison to the last financial year.

3. DIVIDEND

In view of the planned business growth, your Directors deem it proper to preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended March 31, 2018.

4. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

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

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FOR A. K. KATARUKA & CO.
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5. **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.

6. **DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)**

There has been no change in the constitution of Board during the year under review i.e. the structure of the Board remains the same.

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

7. **AUDITOR**

Statutory Auditors

The Auditors, M/s Beriwal & Associates, Chartered Accountants, (Firm Registration No. 327762E), hold office until the conclusion of the March 2019 Annual General Meeting. The Directors recommended that M/s Beriwal & Associates, Chartered Accountants, be ratified as the Statutory Auditors of the Company at the forthcoming Annual General Meeting of the Company to hold office till the conclusion of the next Annual General Meeting of the Company.

8. **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.

9. **MEETINGS OF BOARD OF DIRECTORS**

6 Board Meetings were held during the Financial Year ended March 31, 2018 i.e. 4th April 2017, 12th June 2017, 27th August 2017, 25th October 2017, 12th December 2017 and 20th March 2018. The maximum gap between any two Board Meetings was less than one Hundred and Twenty days.

The names of members of the Board, their attendance at the Board Meetings are as under:

Name of Directors	Number of Meetings attended/ Total Meetings held during the F.Y. 2017-18
Ms. RAVI KHETAN	6/6
Mrs. RICHA KHETAN	6/6

10. **PARTICULARS OF LOANS AND INVESTMENT**

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

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FOR A. K. KATARUKA & CO.
A.K.

11. **EXTRACT OF ANNUAL RETURN**

The extract of Annual Return in Form No.MGT-9 as required under Section 92 of the Companies Act, 2013 for the financial year ending March 31, 2018 is annexed hereto as Annexure A and forms part of this report.

12. **CONSOLIDATED FINANCIAL STATEMENTS**

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

13. **CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES**

All related party transactions that were entered into during the financial year ended 31st March, 2018 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 Notes to the Balance Sheet as on 31st March, 2018.

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

A. Conservation of Energy, Technology Absorption

Conservation of energy is of utmost significance to the Company. Operations of the Company are not energy intensive. However, every effort is made to ensure optimum use of energy by using energy- efficient computers, processes and other office equipment. Constant efforts are made through regular/ preventive maintenance and upkeep of existing electrical equipment to minimize breakdowns and loss of energy.

B. Foreign Exchange earnings and Outgo

The Company has no Foreign exchange Transactions so there is no Foreign exchange earning or Foreign Exchange Outgo

15. **RISK MANAGEMENT POLICY**

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

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Kataruka

17. **GENERAL**

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. Details relating to deposits covered under Chapter V of the Companies Act, 2013.
2. Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
3. The Company has no subsidiary and neither the Managing Director nor the Whole-time Directors of the Company receive any remuneration or commission from any of its subsidiaries.
4. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.
5. CSR is not applicable on the Company.

18. **PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE**

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review.

Your Directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

19. **DEPOSITS**

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

20. **TRANSFER TO RESERVE:**

No amount was transferred to the reserves during the financial year ended 31st March, 2018.

21. **MATERIAL CHANGES AND COMMITMENTS**

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.

22. **CORPORATE SOCIAL RESPONSIBILITY (CSR)**

The Corporate Social Responsibility is not applicable on the Company.

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FOR A. K. KATARUKA & CO.
A. K. Kataruka

PARTNER

23. **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.

24. **DIRECTOR'S RESPONSIBILITY STATEMENT**

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, 2018, 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, 2018 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 are adequate and operating effectively.

25. **CAUTIONARY STATEMENT**

Statements in this report, describing the company's objectives, expectations and/or anticipations may be forward looking within the meaning of applicable Securities Law and Regulations. Actual results may differ materially from those stated in the statement. Important factors that could influence the Company's operations include global and domestic supply and demand conditions affecting selling prices of finished goods, availability of inputs and their prices, changes in the Government policies, regulations, tax laws, Economic developments within the country and outside and other factor such as litigation and industry relations.

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FOR A. K. KATARUKA & CO.

(Signature)

PARTNER

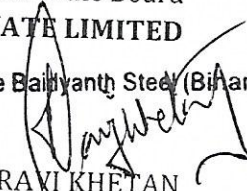
26. **ACKNOWLEDGMENT**

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.

Dated: 03/09/2018
Place: Kolkata.

For and on behalf of the Board
SHREE BAIDYANATH STEEL (BIHAR) PRIVATE LIMITED

For Shree Baidyanath Steel (Bihar) Pvt. Ltd



RAVI KHETAN
(Director)

Director

DIN: 00076323

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FOR A. K. KATARUKA & CO.


PARTNER

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
as on financial year ended on 31.03.2018
Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I REGISTRATION & OTHER DETAILS:

i	CIN	U27100WB1985PTC128261	
ii	Registration Date	16-Mar-85	
iii	Name of the Company	Shree Baidyanath Steel (Bihar) Pvt. Ltd.	
iv	Category/Sub-category of the Company	Private Company limited by shares	
v	Address of the Registered office & contact details	18, Rabindra Sarani, Poddar Court, Kolkata - 700 001	
		Contact No.	
vi	Whether listed company	NO	
vii	Name, Address & contact details of the Registrar & Transfer Agent, if any.	Name	Registrar of Companies, West Bengal
		Address	Nizam Palace II MSO Building 3rd Floor, 234/4 A.J.C. Bose Road, Kolkata - 700 020
		Contact No.	033-22473156

II ALL THE BUSINESS ACTIVITIES CONTRIBUTING 10% OR MORE OF THE TOTAL TURNOVER OF THE COMPANY SHALL BE STATED :

SL No	Name & Description of main products/services	NIC Code of the Product /service	% to total turnover of the company
1	NA	NA	NA

III PARTICULARS OF HOLDING, SUBSIDIARY & ASSOCIATE COMPANIES :

SI No	Name & Address of the Company	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% OF SHARES HELD	APPLICABLE SECTION
1	NA	NA	NA	NA	NA

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FOR A. K. KATARUKA & CO.

A. K. Kataruka

PARTNER

IV SHAREHOLDING PATTERN (Equity Share capital Break up as % to total Equity) :

(i) CATEGORY WISE SHARE HOLDING :

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/HUF	-	11,811	11,811	100.00	-	11,811	11,811	100.00	
b) Central Govt. or State Govt.	-	-	-	-	-	-	-	-	
c) Bodies Corporates	-	-	-	-	-	-	-	-	
d) Bank/FI	-	-	-	-	-	-	-	-	
e) Any other	-	-	-	-	-	-	-	-	
SUB TOTAL:(A) (1)	-	11,811	11,811	100.00	-	11,811	11,811	100.00	
(2) Foreign									
a) NRI- Individuals	-	-	-	-	-	-	-	-	
b) Other Individuals	-	-	-	-	-	-	-	-	
c) Bodies Corp.	-	-	-	-	-	-	-	-	
d) Banks/FI	-	-	-	-	-	-	-	-	
e) Any other...	-	-	-	-	-	-	-	-	
SUB TOTAL (A) (2)	-	-	-	-	-	-	-	-	
Total Shareholding of Non Promoter (A)= (A)(1)+(A)(2)	-	11,811	11,811	100.00	-	11,811	11,811	100.00	
B. PUBLIC SHAREHOLDING									
(1) Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	
b) Banks/FI	-	-	-	-	-	-	-	-	
c) Central govt	-	-	-	-	-	-	-	-	
d) State Govt.	-	-	-	-	-	-	-	-	
e) Venture Capital Fund	-	-	-	-	-	-	-	-	
f) Insurance Companies	-	-	-	-	-	-	-	-	
g) FIIS	-	-	-	-	-	-	-	-	
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	
i) Others (specify)	-	-	-	-	-	-	-	-	
SUB TOTAL (B)(1):	-	-	-	-	-	-	-	-	
(2) Non Institutions									
a) Bodies corporates									
i) Indian									
ii) Overseas									
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs.1 lakhs	-	-	-	-	-	-	-	-	
ii) Individuals shareholders holding nominal share capital in excess of Rs. 1 lakhs	-	-	-	-	-	-	-	-	
c) Others (specify)	-	-	-	-	-	-	-	-	
SUB TOTAL (B)(2):	-	-	-	-	-	-	-	-	
Total Non Promoter Shareholding (B)= (B)(1)+(B)(2)	-	-	-	-	-	-	-	-	
C. Shares held by Custodian for GDRs & ADRs									
Grand Total (A+B+C)	-	11,811	11,811	100.00	-	11,811	11,811	100.00	

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Kataruka

(ii) SHARE HOLDING OF PROMOTERS :

Sl No.	Shareholders Name	Shareholding at the beginning of the year			Shareholding at the end of the year		
		No of Shares	% of total shares of the company	% of shares pledged encumbered to total shares	No of Shares	% of total shares of the company	% of shares pledged encumbered to total shares
1	Santosh Devi Khetan	770	6.52	-	-	-	-
	Santosh Kumar Agarwal (HUF)	2,341	19.82	-	2,341	19.82	-
	Ravi Khetan	4,150	35.14	-	4,920	41.66	-
	Ravi Khetan HUF	900	7.62	-	900	7.62	-
	Richa Khetan	1,750	14.82	-	1,750	14.82	-
	Manju Devi Agarwal	500	4.23	-	500	4.23	-
	Santosh Kumar Agarwal	700	5.93	-	700	5.93	-
	Rajender Kedia	700	5.93	-	700	5.93	-
TOTAL		11,811	100	-	11,811	100.00	-

(iii) CHANGE IN PROMOTERS' SHAREHOLDING (SPECIFY IF THERE IS NO CHANGE) :

Sl No.	For each of the top ten shareholders	Changes during the year		Shareholding during the year		Cumulative Shareholding during the year	
		Date	Reason for change	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	Santosh devi Khetan	At the Beginning		770	6.52	770	6.52
		13/012/2017		770	-	770	6.52
		At the End		-	-	770	6.52
2	Ravi khetan	At the Beginning		4,150	35.14	4,150	35.14
		13/012/2017		770	6.52	1,000	8.47
		At the End		-	-	5,150	43.60
3	Santosh Kumar Agarwal (HUF)	At the Beginning		2,341	19.82	2,341	19.82
		No Change		-	-	2,341	19.82
		At the End		-	-	2,341	19.82
4	Santosh Kumar Agarwal	At the Beginning		700	5.93	700	5.93
		No Change		-	-	700	5.93
		At the End		-	-	700	5.93
5	Manju Devi Agarwal	At the Beginning		500	4.23	500	4.23
		No Change		-	-	500	4.23
		At the End		-	-	500	4.23
6	Rajender Kedia	At the Beginning		700	5.93	700	5.93
		No Change		-	-	700	5.93
		At the End		-	-	700	5.93
10	Richa Khetan	At the Beginning		1,750.00	-	1,750	-
		No Change		-	-	-	-
		At the End		1,750	14.82	1,750	14.82
11	Ravi Khetan HUF	At the Beginning		-	-	-	-
		No Change		900	7.62	900	7.62
		At the End		900	7.62	900	7.62

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FOR A. K. KATARUKA & CO.

PARTNER

(iv) Shareholding Pattern of top ten Shareholders (OTHER THAN DIRECTOR, PROMOTER, GDR & ADR) :

SI No.	For each of the top ten shareholders	Changes during the year		Shareholding during the		Cumulative Shareholding	
		Date	Reason for change	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
NA	NA	NA	NA	NA	NA	NA	NA

(v) Shareholding of Directors & KMP

SI No.	For each of the Directors & KMP	Changes during the year		Shareholding at the		Cumulative Shareholding	
		Date	Reason for	No. of	% of total	No. of	% of total
1	Ravi khetan	At the Beginning		4,150	35.14	4,150	35.14
		No Change		770	-	4,150	35.14
		At the End		-	-	4,920	35.14
2	Richa Khetan	At the Beginning		1,750	14.82	1,750	14.82
		Change		-	-	1,750	-
		At the End		-	-	1,750	-

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FOR A. K. KATARUKA & CO.
A. K. Kataruka

PARTNER

V INDEBTEDNESS :

	Secured Loans excluding deposits	Unsecured Loans		Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year					
i) Principal Amount	-	750,000.00			750,000.00
ii) Interest due but not paid	-	-		-	-
iii) Interest accrued but not due	-	-		-	-
Total (i+ii+iii)	-	750,000.00		-	750,000.00
Change in Indebtedness during the financial year					-
* Addition	-	-		-	-
* Reduction	-	-		-	-
Net Change	-	-		-	-
Indebtedness at the end of the financial year					-
i) Principal Amount	-	750,000.00			750,000.00
ii) Interest due but not paid	-	-		-	-
iii) Interest accrued but not due	-	-		-	-
Total (i+ii+iii)	-	750,000.00		-	750,000.00

VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL :

A. Remuneration to Managing Director, Whole time director and/or Manager:

Sl.No	Particulars of Remuneration	Name of the MD/WTD/Manager			Total Amount
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income Tax.	-	-	-	-
	(b) Value of perquisites u/s 17(2) of the Income tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961	-	-	-	-
2	Stock option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission -as % of profit -others (specify)	-	-	-	-
5	Others, please specify	-	-	-	-
	Total (A)	-	-	-	-
	Ceiling as per the Act				

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FOR A. K. KATARUKA & CO.

A. K. Kataruka

PARTNER

B. Remuneration to other directors:

SN.	Particulars of Remuneration	Name of Directors						Total Amount
		Ravi Khetan	Richa Khatan					
1	Independent Directors							
	Fee for attending board committee meetings	-	-	-	-	-	-	
	Commission	-	-	-	-	-	-	
	Others, please specify	-	-	-	-	-	-	
	Total (1)	-	-	-	-	-	-	
2	Other Non-Executive Directors						Total Amount	
	Fee for attending board committee meetings	-	-	-	-	-	-	
	Commission	-	-	-	-	-	-	
	Others, Remuneration	-	600,000.00	-	-	-	-	
	Total (2)	-	-	-	-	-	-	
	Total (B)=(1+2)	-	-	-	-	-	-	
	Total Managerial Remuneration	-	-	-	-	-	-	
	Overall Ceiling as per the Act	-	-	-	-	-	-	

C. Remuneration to key managerial personnel other than MD/Manager/WTD :

SN	Particulars of Remuneration	Key Managerial Personnel		
		CEO	CS	CFO
1	Gross salary			
	(a) Salary as per provisions contained in section 17(1)	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-	-	-	-
2	Stock Option	-	-	-
3	Sweat Equity	-	-	-
4	Commission	-	-	-
	- as % of profit	-	-	-
	others, specify...	-	-	-
5	Others, please specify	-	-	-
	Total	-	-	-

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FOR A. K. KATARUKA & CO.

PARTNER

VII

PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES ;

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made,if any (give Details)
A. COMPANY					
Penalty			NONE		
Punishment					
Compounding					
B. DIRECTORS					
Penalty			NONE		
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty			NONE		
Punishment					
Compounding					

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FOR A. K. KATARUKA & CO.

A. K. Kataruka

PARTNER

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis :

(a) Name(s) of the related party and nature of relationship	NA
(b) Nature of contracts/arrangements/transactions	NA
(c) Duration of the contracts / arrangements/transactions	NA
(d) Salient terms of the contracts or arrangements or transactions including the value, if any	NA
(e) Justification for entering into such contracts or arrangements or transactions	NA
(f) date(s) of approval by the Board	NA
(g) Amount paid as advances, if any:	NA
(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188	NA

2. Details of material contracts or arrangement or transactions at arm's length basis :

(a) Name(s) of the related party and nature of relationship	(b) Nature of contracts/arrangements/transactions	(c) Duration of the contracts / arrangements/transactions	(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	(e) Date(s) of approval by the Board, if any:	(f) Amount paid as advances, if any:
RICHA KHETAN, DIRECTOR	DIRECTOR REMUNERATION	1 Year	NA	04/04/2017	NA
RAM AWTAR KHETAN, RELATIVE	SALARY	1 Year	NA	04/04/2017	NA

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FOR A. K. KATARUKA & Co.
A. K. Kataruka

PARTNER

Sunil Borimal

CHARTERED ACCOUNTANTS
2A, GANESH CH. AVENUE, 9th FLOOR
ROOM NO. 8D, KOLKATA- 700 013
Phone : (033) 2213 2833
Mobile : 9831117315

TO THE MEMBERS OF M/S SHREE BAIDYANATH STEEL (BIHAR) PRIVATE LIMITED

INDEPENDENT AUDITORS' REPORT ON STANDALONE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of M/s Shree Baidyanath Steel (Bihar) Private Limited, ("the company"), which comprise the Balance Sheet as at 31 March 2018, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, together with a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134 of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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



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FOR A. K. KATARUKA & CO.
A. K. Kataruka
PARTNER

Opinion.

In our opinion and to the best of our information and according to the explanations given to us by the management:

- a) the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31st March 2018, its profit/loss and its cash flows for the year ended on that date along with the disclosures made in the schedules and notes to accounts annexed therewith.

Report on other Legal and Regulatory Requirements

1. As required by section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
- c) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) In our opinion and to the best of our information and according to the explanations given to us, we have no observations or comments on financial transactions or matters which have any adverse effect on the functioning of the company.
- f) On the basis of written representations received from the directors as on 31 March, 2018, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2018, from being appointed as a director in terms of Section 164 of the Act.
- g) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
 - (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 derivatives contracts for which there were any material foreseeable losses.
 - (iii) There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund

2A, Ganesh Chandra Avenue
4th Floor, Room No. 8D
Kolkata - 700 013



Date: 03/09/18

For Beriwál & Associates.
Chartered Accountant
Firm Registration No. 327762E

S. B. - - -

(CA Sunil Beriwál)
Proprietor
Membership No.: 055302

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FOR A. K. KATARUKA & CO.

A. K. Kataruka

PARTNER

Sunit Beriwal

CHARTERED ACCOUNTANTS
2A, GANESH CH. AVENUE, 9th FLOOR
ROOM NO. 8D, KOLKATA- 700 013
Phone : (033) 2213 2833
Mobile : 9831117315

ANNEXURE -1I

TO

THE MEMBERS OF M/S SHREE BAIDYANATH STEEL (BIHAR) PRIVATE LIMITED

[REFERRED TO IN OUR REPORT 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 M/s Shree Baidyanath Steel (Bihar) Private Limited ("the Company") as of March 31, 2018 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management 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 (the 'Guidance Note'). 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, including adherence to the Company's policies, 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 Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013 and the Guidance Note 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 internal financial controls system over financial reporting.



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A. K. KATARUKA & CO.

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 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 authorisations of management and directors of the company;
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent 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, 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, 2018, 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

2A, Ganesh Chandra Avenue
9th Floor, Room No. 8D
Kolkata – 700 013



Date: 03/09/18

For Berawal & Associates.
Chartered Accountant
Firm Registration No. 327762E

S. A. —

(CA Sunil Beriwal)
Proprietor
Membership No.: 055302

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FOR A. K. KATARUKA & CO.

PARTNER


Shree Baidyanath Steel (Bihar) P Ltd.
18, Rabindra Sarani, 7th floor, Poddar Court
Kolkata-700001

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

PARTICULARS	Note No	Figures at the end of Current Year	Figures at the end of Previous Year
1. Revenue From Operations			
(a) Turn Over Net of Returns and Discounts	27		
2. Other Income	23	2,606,621.00	1,519,694.24
TOTAL REVENUE		2,606,621.00	1,519,694.24
3. EXPENSES			
(a) Direct Expenses			
(i) Cost of Material Consumed	24	-	-
(ii) Changes in Inventories of Stock in Trade	25	-	-
(iii) Purchase of Stock in Trade	26	-	-
(iv) Duties and Taxes in respect of purchases	27	-	-
(v) Other Direct Expenses	28	-	-
(b) Indirect Expenses			
(i) Employment Benefit Expenses	29	1,017,100.00	900,000.00
(ii) Other Indirect Expenses	30	1,194,696.68	401,415.66
TOTAL EXPENSES		2,211,796.68	1,301,415.66
Profit Before Interest, Depreciation and Tax		394,824.32	218,278.58
(i) Financial Costs	31	44.00	503.00
(ii) Depreciation and Amortization	32	-	-
Profit Before Exceptional and Extraordinary Items and Tax		394,780.32	217,775.58
4. Exceptional Items			
5. Extraordinary Items			
Profit Before Tax		394,780.32	217,775.58
6. Tax Expenses			
(a) Current tax		93,147.00	54,082.00
(b) Deferred Tax		10,210.00	11,346.00
Profit For the Period		291,423.32	152,347.58
(a) From Continuing Operations		291,423.32	152,347.58
(b) From Discontinuing Operations (Net of Taxes)	33	-	-
7. Transfer To Reserves			
(a) Statutory Reserve		291,423.32	152,347.58
(b) Other Reserves		291,423.32	152,347.58
Surplus			
Opening Balance		-981,594.96	1,124,728.54
Add: Profit for the Year		291,423.32	152,347.58
Less: Adjustments		-	9,214.00
Closing Balance		-690,171.64	-981,594.96
7. Earning Per Share			
(a) Basic		24.67	12.90
(b) Diluted		24.67	12.90

NOTES TO ACCOUNTS

Notes referred to above and notes attached there to form an integral part of Profit & Loss Account
As per our report of even date attached

For Beniwal & Associates
Chartered Accountant

(CA Sunil Beniwal)
Proprietor
Membership No.- 055302
Firm Registration No: 327762E



2A, Ganesh Chandra Avenue
9th Floor, Room No. 8D
Kolkata - 700 013

Dated : 03/09/18

For Shree Baidyanath Steel (Bihar) P Ltd

For Shree Baidyanath Steel (Bihar) Pvt. Ltd

(Director)

For Shree Baidyanath Steel (Bihar) Pvt. Ltd
(Director)

Director

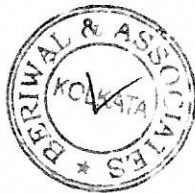
Director

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FOR A. K. KATARUKA & CO.
PARTNER

BALANCE SHEET AS ON 31ST MARCH 2018

PARTICULARS	Note No	Figures at the end of Current Year	Figures at the end of Previous Year
EQUITY AND LIABILITIES			
1. Shareholders Fund			
(a) Share Capital	1	1,181,100.00	1,181,100.00
(b) Reserves	2	852,862.00	852,862.00
(c) Surplus		-690,171.64	-981,594.96
2. Share Application Money Pending Allotment			
3. Non Current Liabilities			
(a) Long Term Borrowings	3	750,000.00	750,000.00
(b) Deferred Tax Liabilities	4	-	-
(c) Other Long Term Liabilities	5	-	-
(d) Long Term Provisions	6	-	-
4. Current Liabilities			
(a) Short Term Borrowings	7	278,800.00	239,200.00
(b) Trade Payables	8	191,461.90	-
(c) Other Current Liabilities	9	157,339.56	30,229.80
(d) Short Term Provisions	10	93,147.00	54,082.00
TOTAL		2,814,538.82	2,125,878.84
ASSETS			
1. Non Current Assets			
(a) FIXED ASSETS	11		
(i) Tangible Fixed Assets		214,634.00	214,634.00
(ii) Intangible Fixed Assets		-	-
(iii) Capital Work in Progress		-	-
(iv) Intangible Assets under Development		-	-
(b) NON CURRENT INVESTMENTS	12	-	-
(c) DEFERRED TAX ASSETS	13	25,526.00	35,736.00
(d) LONG TERM LOANS & ADVANCES	14	-	600,000.00
(e) OTHER NON CURRENT ASSETS	15	-	-
2. Current Assets			
(a) Current Investments	16	-	-
(b) Inventories	17	-	-
(c) Trade Receivables	18	1,125,956.00	-
(d) Cash and Cash Equivalents	19	254,468.34	176,426.46
(e) Short Term Loans & Advances	20	-	-
(f) Other Current Assets	21	1,193,954.48	1,099,082.38
TOTAL		2,814,538.82	2,125,878.84
NOTES TO ACCOUNTS			
Notes referred to above and notes attached there to form an integral part of Balance Sheet As per our report of even date attached.			
<p>For Beriwal & Associates Chartered Accountant</p> <p>(CA Sunil Beriwal) Proprietor Membership No.- 055302 Firm Registration No: 327762E</p> <p>2A, Ganesh Chandra Avenue 9th Floor, Room No. 8D Kolkata - 700 013</p> <p>Dated : 03/09/18</p>		<p>For Shree Baidyanath Steel (Bihar) P Ltd.</p> <p>For Shree Baidyanath Steel (Bihar) Pvt Ltd (Director)</p> <p>For Shree Baidyanath Steel (Bihar) Pvt Ltd (Director)</p> <p>Director</p>	



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FOR A: K. KATARUKA & CO.
Kataruka
PARTNER

Shree Baidyanath Steel (Bihar) P Ltd
18, Rabindra Sarani, 7th floor, Poddar Court
Kolkata-700001

Notes Forming Part of the Balance Sheet

Note : 1 Share Capital

Particulars	C.Y	P.Y
AUTHORIZED CAPITAL	2,000,000.00	2,000,000.00
20,000 Equity Shares @ Rs 100 each		
	2,000,000.00	2,000,000.00
ISSUED CAPITAL	1,181,100.00	1,181,100.00
11811 Equity Shares @ Rs 100 each issued		
	1,181,100.00	1,181,100.00
SUBSCRIBED & FULLY PAID UP CAPITAL	1,181,100.00	1,181,100.00
11811 Equity Shares @ Rs. 100 each subscribed & fully paid up		
	1,181,100.00	1,181,100.00
SUBSCRIBED & NOT FULLY PAID UP CAPITAL		
	-	-
	-	-
Total	1,181,100.00	1,181,100.00

Reconciliation of Nos. Of Shares :

	C.Y	P.Y.
Number of Equity Shares at the beginning	11,811	11,811
Add - Number of Shares Issued	-	-
Number of Equity Shares at the end	11,811	11,811

Below are the name of the shareholders holding more than 5% of Shares :

Name	Class of Share	No. of Share Holding	Percentage of Holding(C.Y)
Santosh Kumar Agarwal (HUF)	Rs 100	2341	19.82%
Richa Khetan	Rs 100	1750	14.82%
Ravi Khetan HUF	Rs 100	900	7.62%
Ravi Khetan	Rs 100	4920	41.66%
Santosh Kumar Agarwal	Rs 100	700	5.93%
Rajendra Kumar Kedia	Rs 100	700	5.93%

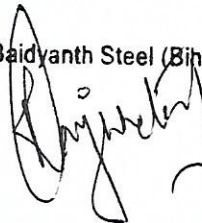
Note : 2 Reserves

Particulars	C.Y	P.Y
Capital Reserve		
Share Option Outstanding Account		
Other Reserve	852,862.00	852,862.00
Capital Redemption Reserve		
Securities Premium reserve		
Opening Balance	-	-
Add: Transferred During the Year		
Closing Balance	-	-
Debenture Redemption Reserve		
Revaluation Reserve		
Total	852,862.00	852,862.00

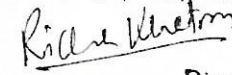
Note: 3 Long Term Borrowings

Particulars	C.Y	P.Y
Bonds / Debentures		
Term Loan		
- From Bank		
- From: Other Parties		
Deferred Payment Liabilities		
Deposit		
Loans & Advances From Related Parties		
- From Body Corporates		
- From Other	750,000.00	750,000.00
Long Term Maturities of Finance Lease Obligation		
Loans From Directors		
Other Loans & Advances		
- From Body Corporates		
- From Other		
Total	750,000.00	750,000.00

For Shree Baidyanth Steel (Bihar) Pvt. Ltd

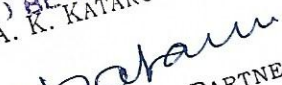

Director

For Shree Baidyanth Steel (Bihar) Pvt. Ltd


Director



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FOR A. K. KATARUKA & CO.


PARTNER

Note : 4 Deferred Tax Liabilities (Net)

Particulars	C.Y	P.Y
Deferred Tax Liabilities		
Total		

Note: 5 Other Long Term Liabilities

Particulars	C.Y	P.Y
Total		

Note : 6 Long Term Provisions

Particulars	C.Y	P.Y
Total		

Note : 7 Short Term Borrowings

Particulars	C.Y	P.Y
Loan Repayable on Demand		
- From Bank		
- From Other Parties		
Loans & Advances From Related Parties		
Deposits	278 800 00	239 200 00
Others		
Total	278,800.00	239,200.00

Note : 8 Trades Payable

Particulars	C.Y	P.Y
Sundry Creditors	191,461.90	-
Total	191,461.90	-

Note: 9 Other Current Liabilities

Particulars	C.Y	P.Y
Audit Fees Payable	11,500 00	11,500 00
Outstanding Liabilities	-	2,729 80
Salary Payable	125,000 00	
Duties & Taxes	20,839.56	16,000 00
Total	157,339.56	30,229.80

Note: 10 Short Term Provisions

Particulars	C.Y	P.Y
Provision for Taxation	93,147 00	54,082 00
Provision For Excise On Finished Goods		
Total	93,147.00	54,082.00

For Shree Baidyanth Steel (Bihar) Pvt. Lto

[Signature]
Director

For Shree Baidyanth Steel (Bihar) Pvt. Lto

[Signature]
Director



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FOR A. K. KATARUKA & CO.
[Signature]

PARTNER

Shree Baidyanth Steel (Bihar) Pvt. Ltd.
 5th Floor, Panchsheel, The Floor, Patna Court
 Khatola-700001

Note: 11 Fixed Assets

Particulars	Rate	Gross Block		Depreciation		Value at the end of the year	Adjustment with retained earnings	Net Block	
		Addition during the year	Deduction during the year	Addition during the year	Deduction during the year			WDV as on 31.03.2018	WDV as on 31.03.2017
Tangible Assets									
Land Development	CY 0.00% PY 0.00%	100,000.00 100,000.00	-	-	-	100,000.00	-	100,000.00	100,000.00
Facts & Civil Structures									
Boundary Wall	CY 10.00% PY 10.00%	-	-	-	-	-	-	-	-
Laboratory Building	CY 10.00% PY 10.00%	-	-	-	-	-	-	-	-
Main Office Building	CY 10.00% PY 10.00%	2,356,742.87 2,356,742.87	2,356,742.87 2,356,742.87	-	-	2,356,742.87 2,356,742.87	-	2,356,742.87 2,356,742.87	2,356,742.87 2,356,742.87
New Office Building	CY 10.00% PY 10.00%	-	-	-	-	-	-	-	-
Store Building	CY 10.00% PY 10.00%	-	-	-	-	-	-	-	-
Plant and Machinery									
Air Conditioner	CY 13.91% PY 13.91%	-	-	-	-	-	-	-	-
Water Filter	CY 13.91% PY 13.91%	-	-	-	-	-	-	-	-
Furniture & Fixtures									
Furniture & Fixtures	CY 18.10% PY 18.10%	5,849.00 5,849.00	-	-	-	5,849.00 5,849.00	-	5,849.00 5,849.00	5,849.00 5,849.00
Vehicles									
Motor Car	CY 25.89% PY 25.89%	30,000.00 30,000.00	-	-	-	30,000.00 30,000.00	-	30,000.00 30,000.00	30,000.00 30,000.00
Other (Specify)									
Computer	CY 40.00% PY 40.00%	-	-	-	-	-	-	-	-
SUB TOTAL (A)		2,332,631.87	-	-	-	2,332,631.87	-	2,332,631.87	2,332,631.87
SUB TOTAL (B)									
SUB TOTAL (C)									
SUB TOTAL (D)									
TOTAL (A + B + C + D) (Current Year)		2,332,631.87	-	-	-	2,332,631.87	-	2,332,631.87	2,332,631.87
(Previous Year)		2,332,631.87	-	-	-	2,332,631.87	-	2,332,631.87	2,332,631.87

(Note: "P.Y." = Previous Year & "C.Y." = Current Year)

For Shree Baidyanth Steel (Bihar) Pvt. Ltd

Rishi Khatun
 Director



For Shree Baidyanth Steel (Bihar) Pvt. Ltd

Rishi Khatun
 Director

FOR A. K. KATARUKA & CO.

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Shree Baidyanath Steel (Bihar) P Ltd
 18, Rabindra Sarani, 7th floor, Poddar Court
 Kolkata-700001

Schedules Forming Part of the Balance Sheet

Note : 12 Non Current Investments

Particulars	C.Y.	P.Y.
Total	-	-

Note : 13 Deferred Tax Assets (Net)

Particulars	C.Y.	P.Y.
Deferred Tax Assets	25,526.00	35,736.00
Total	25,526.00	35,736.00

Note :14 Long Term Loans and Advances

Particulars	C.Y.	P.Y.
Capital Assets		
a) Secured, Considered Good :		
b) Unsecured, Considered Good :		
c) Doubtful		
Security Deposit		
a) Secured, Considered Good :		
b) Unsecured, Considered Good :	-	-
c) Doubtful		
Loans & Advances to Related Parties		
- From Body Corporates		600,000.00
Other Loans & Advances		
Market Forces		-
Total	-	600,000.00

Note:15 Other Non Current Assests

Particulars	C.Y.	P.Y.
Unamortised Expenses		
Preliminary Expenses		
Trade mark		
	-	-

For Shree Baidyanath Steel (Bihar) Pvt. Ltd

[Signature]
 Director

For Shree Baidyanath Steel (Bihar) Pvt Ltd

[Signature]
 Director



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Note :16 Current Investment

Particulars	C.Y.	P.Y.
Investment in Equity		
Investment in Preference Shares		
Investment in Govt Securities		
Investment in Debentures & Bonds		
Investment in Mutual Fund		
Investment in Partnership Firm		
Others		
Total	-	-

Note: 17 Inventories

Particulars	C.Y.	P.Y.
Raw Material		
Work-in-Progress		
Finished Goods		
Stock-in-Trade	-	-
Stores & Spares		
Loose Tools		
Other (Specify the nature)		
Goods-in-transit		
Total	-	-

Note : 18 Trade Receivables

Particulars	C.Y.	P.Y.
Outstanding for more than six months		
a) Secured, Considered Good :		
b) Unsecured, Considered Good :	800,742.00	-
c) Doubtful		
Others		
a) Secured, Considered Good :		
b) Unsecured, Considered Good :	325,214.00	-
c) Doubtful		
Total	1,125,956.00	-

For Shree Baidyanth Steel (Bihar) Pvt. Ltd

[Signature]
Director

For Shree Baidyanth Steel (Bihar) Pvt. Ltd

[Signature]
Director



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[Signature]

Note: 19 Cash & Cash Equivalent

Particulars	C.Y.	P.Y.
Cash-in-Hand (As Certified by the Management)	82,965.00	40,022.00
	82,965.00	40,022.00
Bank Balance		
Bank of India	22,322.24	20,301.74
State Bank of India	-	209.33
Axis Bank	149,181.10	115,893.39
Fixed Deposit	-	-
	171,503.34	136,404.46
Cheques on Hand (C)		
Total [A + B + C]	254,468.34	176,426.46

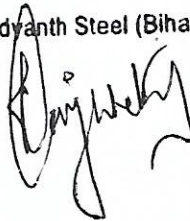
Note :20 Short Terms Loans and Advances

Particulars	C.Y.	P.Y.
Loans & Advances from Related Parties		
a) Secured, Considered Good :		
b) Unsecured, Considered Good :		
c) Doubtful		
d) Balances With Government Authorities		
Others		
Total	-	-

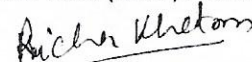
Note: 21 Other Current Assets

Particulars	C.Y.	P.Y.
Tax Deducted At Source	466,255.48	371,383.38
Advance Tax	727,699.00	727,699.00
	-	-
Total	1,193,954.48	1,099,082.38

For Shree Baidyanth Steel (Bihar) Pvt. Ltd


Director

For Shree Baidyanth Steel (Bihar) Pvt. Ltd


Director



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FOR A. K. KATARUKA & CO.


PARTNER

Shree Baidyanath Steel (Bihār) P Ltd.
18, Rabindra Sarani, 7th floor, Poddar Court
Kolkata-700001

Notes Forming Part of the Profit & Loss Account

Note : 22 Revenue From Operations

Particulars	C.Y	P.Y
CST Sales	-	-
VAT Sales	-	-
Others	-	-
Less : Sales Returns		
Less : Discount Allowed		
Total	-	-

Note : 23 Other Income

Particulars	C.Y	P.Y
Interest Income	5,357.00	1,173.00
Interest on IT Refund		
Rental income	2,601,264.00	1,518,521.24
	-	-
Total	2,606,621.00	1,519,694.24

Note 24 Cost of Material Consumed

Particulars	C.Y	P.Y
Raw Materials		
Finished Goods		
Stores & Spares		
Total	-	-

Note : 25 Change in Inventories of Stock in trade

Particulars	C.Y	P.Y
Opening Stock	-	-
Add: Job Expenses (Net)		
Add: Purchase	-	-
Less: Closing Stock	-	-
Total	-	-

Note: 26 Purchase of Trading Goods

Particulars	C.Y	P.Y
Total Purchase	-	-

For Shree Baidyanth Steel (Bihar) Pvt. Ltd

[Signature]
Director

For Shree Baidyanth Steel (Bihar) Pvt. Ltd

[Signature]
Director



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[Signature]
PARTNER

Note: 27 Duties and Taxes in respect of purchases

Particulars	C.Y	P.Y
		-
Total Purchase	-	-

Note: 28 Other Direct Expenses

Particulars	C.Y	P.Y
	-	-
Total Purchase	-	-

Note: 29 Employment Benefit Expenses

Particulars	C.Y	P.Y
Salaries and Wages		
- Salary , Bonus & other Benefits	413,500.00	300,000.00
-Wages		
- Director's Remuneration	600,000.00	600,000.00
Staff Welfare	3,600.00	
Total	1,017,100.00	900,000.00

Note : 30 Other Indirect Expenses

Particulars	C.Y	P.Y
Audit Fees	11,500.00	11,500.00
Accounting Charges	-	18,000.00
Bank Charges	2,245.39	430.86
Filing Fees	5,289.00	5,825.00
Office Expenses	144,379.16	217,850.00
Postage & Courier	2,140.00	80.00
Printing & Stationery	148.00	2,765.00
Professional Fees	8,600.00	6,963.00
Property Tax	88,984.00	
Repair & Maintenance	912,972.00	138,600.00
Telephone Expenses	10,934.13	2,729.80
Travelling & Conveyance	7,505.00	3,872.00
Expense w/off	-	(7,200.00)
	-	-
Total	1,194,696.68	401,415.66

For Shree Baidyanth Steel (Bihar) Pvt. Ltd

[Signature]
Director

For Shree Baidyanth Steel (Bihar) Pvt. Ltd

[Signature]
Director



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[Signature]
PARTNER

Note :31 Financial Cost

Particulars	C.Y	P.Y
Interest Paid		
- on Loan	-	-
- on O/D		
- on other	44.00	503.00
Loan Processing Fees		
Total	44.00	503.00

Note : 32 Depreciation & Amortised Cost

Particulars	C.Y	P.Y
Depreciation	-	-
Preliminary Expenses W/O		
Trademark W/O		
Total	-	-

Note : 33 Profit From Discountinuing Operations

Particulars	C.Y	P.Y
Profit for the Year		
Less: Taxes Paid		
Total	-	-

For Shree Baidyanth Steel (Bihar) Pvt. Ltd

[Signature]
Director

For Shree Baidyanth Steel (Bihar) Pvt. Ltd

[Signature]
Director



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PARTNER

COMPANY OVERVIEW

M/s Shree Baidyanath Steel (Bihar) Private Limited (The Company) is a Private Limited Company domiciled in India and incorporated under the provisions of Companies Act, 1956 on 16th March, 1985. The Company is engaged in the business of **Renting Property**.

SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

These Financial Statements have been prepared on accrual basis under the historical cost convention and on Going Concern basis to comply with the Generally Accepted Accounting Principles in India (Indian GAAP) and the Accounting Standards prescribed under section 133 of the Companies Act, 2013 ('The Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 and the provisions of the Act (to the extent notified).

Except otherwise mentioned the accounting policies adopted in the preparation of financial statements are consistent with those of previous year. Also due to the peculiar nature of the business and uncertainties in the segment in which the company is operating, various issues have evolved requiring interpretation and clarifications. The Company is making substantial effort on an ongoing basis to improve reporting and disclosure in financial statement wherever required to comply with relevant law, rules and regulations.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 USE OF ESTIMATES

In preparing the Financial Statements in conformity with accounting principles generally accepted in India, Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities as at the date of Financial Statements and the amounts of revenue and expenses during the reported period. Management periodically assesses whether there is an indication that an assets may be impaired and makes provision in the account for any impairment losses estimated. Contingencies are recorded when it is probable that a liabilities will be incurred and the amount can be reasonably estimated. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Actual results could differ from those estimates. Any revision to such estimates is recognised in the period the same is determined.

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A. K. Katapati

PARTNER

2.2 FIXED ASSETS

Tangible Assets are stated at cost of acquisition or construction inclusive of taxes, duties, freight and other incidental charges related to the acquisition and installation less accumulated Depreciation and in case of revaluation of assets at revalued amounts net of impairment loss if any. Any subsidy/reimbursement/contribution received for installation and acquisition of any fixed assets is shown as deduction in the year of receipt.

Assets acquired under lease are capitalised at the present value of minimum lease payments and are stated at the capitalised value net of accumulated depreciation.

Capital work-in-progress comprises the cost of fixed assets that are not yet ready for their intended use on the reporting date and materials at site.

Intangible Assets are stated at cost less accumulated amortisation and net of impairments, if any. An Intangible asset is recognised if it is probable that the expected future economic benefits that are attributable to the asset will flow to the Company and its cost can be measured reliably. Intangible assets are amortised on straight line basis over their estimated useful lives.

Carrying amount of cash generating units/assets are reviewed at balance sheet date to determine whether there is any indication of impairment.

2.3 DEPRECIATION

Depreciation on fixed assets other than land is provided on 'Written Down value Method' at the rate determined with reference to the useful life as prescribed under Schedule II of the Companies Act 2013. The impact of change in useful life of Fixed assets has been considered in accordance with the provisions of Schedule II.

In case of certain land and building which were revalued in the past, the additional depreciation on the increased value of the assets due to revaluation is debited to the Statement of Profit and Loss and an equivalent amount is transferred from Revaluation Reserve to General Reserve.

Intangible assets are amortized over their estimated useful life. The estimated useful life of the intangible assets and their amortization period are reviewed at the end of each financial year and the amortization method is revised to reflect the changed pattern.

2.4 INVENTORIES

2.4.1 Raw Materials, Stores & Spares and Finished Goods

Inventories are valued at cost which is based on First-In-First-Out method or net realisable value, whichever is lower after providing for any losses, where considered necessary. Unserviceable/damaged/discarded stocks and shortages are charged to the Statement of Profit and Loss.

2.4.2 Work in Progress

Work in Progress has been determined by the management at the estimated realisable value. The value of Work in Progress comprises of value of materials and expenses incurred on it including estimated profits thereon in terms of guidelines provided under Accounting Standard 2 on Valuation of Inventories.

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FOR A. K. KATARUKA & CO.

A. K. Kataruka

PARTNER

2.5 REVENUE RECOGNITION

Revenue from operations is recognised to the extent that it is probable and the economic benefits will flow to the company and the revenue will be reliably measured on accrual basis and determined by contractual rate of interest.

Rental income and interest income is recognized on time proportionate basis over the period for which income is earned taking into account the amount outstanding and the applicable interest rate.

Dividend income is stated at gross and is recognised when right to receive payment is established.

2.6 IMPAIRMENT OF ASSETS

Impairment is ascertained at each Balance Sheet date in respect of the Company's fixed assets. If there is any indication of impairment based on internal/external factors, an impairment loss is recognised whenever the carrying amount of an asset or cash generating unit exceeds its recoverable amount. The recoverable amount is the greater of assets net of selling price and value in use.

2.7 INVESTMENTS

Investments which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term investments.

On initial recognition, all investments are measured at cost. The cost comprises of purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in values is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of Profit or Loss.

Investments in Integrated Joint Ventures are carried at cost net of adjustments for the company's share in profits or losses as recognized.

2.8 TRANSACTIONS IN FOREIGN CURRENCY

Foreign currency transactions and balances

2.8.1 Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of transaction.

2.8.2 Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date.

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Kataruka

2.8.3 Exchange Difference

Exchange differences arising on the long term foreign currency monetary items related to acquisition of a fixed asset are capitalized and depreciated over the remaining useful life of the asset. The exchange differences on other foreign currency monetary items are accumulated in 'Foreign Currency Monetary Item translation Difference Account' and amortized over the remaining life of the concerned monetary item.

All other exchange differences are recognized as income or as expenses in the period in which they arise.

2.9 EMPLOYEE BENEFITS

Short Term Employee Benefit is recognized as expense in the Statement of Profit and Loss of the year in which related service is rendered.

Company's Contributions paid/payable during the year to defined contribution plans such as Provident Fund is recognized in the profit & loss account as an expense during the reporting period in which the employees perform the services that the payments cover.

The company makes regular contributions as applicable and has no further obligations under the plan beyond the contributions made.

Defined Benefit Plan covers benefits in the form of Gratuity, Leave encashment, Post retirement medical scheme which is provided for, based on valuation, as at the Balance Sheet Date, made by independent actuaries. Contribution of the same is made to the Life Insurance Corporation of India as per the Company's Scheme.

2.10 BORROWING COST

Borrowing cost include interest, amortization of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing cost directly attributable and identifiable to the acquisition / construction of qualifying assets are capitalised till the date such qualifying assets are ready to be put to use. All other borrowing costs are charged to the Profit & Loss Account as period costs.

2.11 TAXES ON INCOME

Tax expense comprises current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961 enacted in India. The tax rates and tax Laws used to compute the amounts are those that are enacted, at the reporting date.

2.11.1 Deferred Tax

Deferred Taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets including the unrecognized deferred tax assets, if any, at each reporting date, are

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A. K. Kataruka

recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date and are adjusted for its appropriateness.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

2.11.2 Minimum Alternate Tax

Minimum Alternate Tax (MAT) paid in a year is charged to the Statement of Profit and Loss as current tax. The company recognizes MAT credit available as an asset only to the extent there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT Credit is allowed to be carried forward. In the year in which the Company recognizes MAT Credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternate Tax under the Income Tax Act, 1961, the said asset is created by way of credit to the statement of Profit and Loss and shown as "MAT Credit Entitlement." The Company reviews the "MAT Credit Entitlement" asset at each reporting date and writes down the asset to the extent the company does not have convincing evidence that it will pay normal tax during the sufficient period.

2.12 EARNING PER SHARE

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of shares outstanding is adjusted for events of share split.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all diluting potential equity shares.

2.13 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

2.13.1 Provisions

A provision is recognized when the company has present obligations as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations and reliable estimate can be made of amount of the obligation. Provisions are not discounted at their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

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A. K. Kataruka

PARTNER

2.13.2 Contingent Liabilities

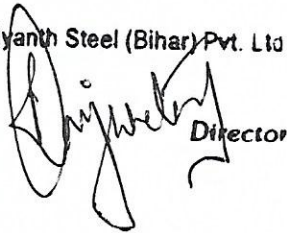
A Contingent liability is a possible obligation that arises from the past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.

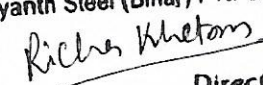
2.14 RELATED PARTY TRANSACTIONS

The Following Related Party Transactions took place during the year:

Name of Party	Nature of transaction	Amount Involved
Richa Khetan	Director Remuneration	Rs. 6,00,000.00
Ram Awtar Khetan	Salary	Rs. 3,00,000.00

For Shree Baidyanth Steel (Bihar) Pvt. Ltd


Director

For Shree Baidyanth Steel (Bihar) Pvt. Ltd

Director



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FOR A. K. KATARIKA & Co.


PARTNER

List of Related Parties

- | | |
|-------------------------------------|--|
| 1. Directors | RAVI KHETAN
RICH A KHETAN |
| 2. Associate Companies | - |
| 3. Subsidiary Companies | - |
| 4. Holding Companies | - |
| 5. Joint Ventures | - |
| 6. Others with Substantial interest | |
| a) Individuals | - |
| b) Companies | - |
| | CRIFTRON MARKETING PRIVATE LIMITED
PANTHER VANIJYA PVT LTD
SAPCO BITUMEN COMPANY LIMITED
SEABIRD AGENCIES PRIVATE LIMITED
TIRUPATI BAIJNATH POLY PLAST LIMITED |
| c) LLP'S | - |
| | CONSULTIVO VINCOM LLP
SIMPSOFT TRADECOM LLP
NITYANTA VANIJYA LLP |

For Beriwal & Associates
Chartered Accountant

S. D. -

(CA Sunil Beriwal)

Proprietor

Membership No. - 055302

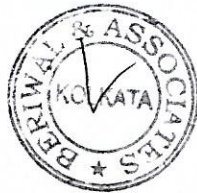
Firm Registration No. - 327762E

2An Ganesh Chandra Avenue

9th Floor, Room No .8D

Place : Kolkata

Date:



For SHREE BAIDYANATH STEEL (BIHAR) PRIVATE LIMITED

For Shree Baidyanth Steel (Bihar) Pvt. Ltd

(Director)

[Signature]
Director

For Shree Baidyanth Steel (Bihar) Pvt. Ltd

(Director)

[Signature]
Director

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[Signature]
PARTNER