### Antillia Infra Projects Pvt. Ltd. CIN: - U70102WB2014PTC204363 Balance Sheet as at 31 March, 2021

	N	Note No.	As at 31 March, 2021	As at 31 March, 2020
EQUITY AND LIABILITIES			Rs	Rs
Eddill AND LIABILITIES				
Shareholders' funds				
(a) Share capital		2	5,00,000.00	E 00 000 00
(b) Reserves and surplus		3	(4,80,930,95)	5,00,000.00 (9,39,286.56
			19,069.05	(4,39,286.56
Non Current Liabilitles				
(a) Secured loans				
(b) Unsecured loans	-	4	4 00 00 040 50	**************************************
		7	1,23,23,013.50	1,05,63,013.50
Liabilities			1,23,23,013.50	1,05,63,013.50
(a) Other current liabilities		5	40,47,661.00	41,68,427.05
	TOTAL		1,63,89,743.55	1,42,92,153.99
ASSETS				
Non-current assets		-		
(a) Fixed assets		6		
(i) Tangible assets			6,62,328.00	0.00.000.00
Less: Depreciation Reserve			4,95,316.60	6,62,328.00 4,70,874.60
0.18			1,67,011.40	1,91,453.40
(b) Deferred Tax Assets		7	1,66,014.28	1,63,337.99
(c) Long Torm Long and A L			3,33,025.68	3,54,791.39
(c) Long Term Loans and Advances			12,00,000.00	12,00,000.00
Current assets				
(a) Other Current Assets		0	4.40.44.000.00	AT 202200 10000 mg
(b) Cash & Cash Equivalent		8	1,46,11,690.00	1,25,21,488.40
		-	2,45,027.87	2,15,874.20
			1,48,56,717.87	1,27,37,362.60
lates (d.t. do) r	TOTAL		1,63,89,743.55	1,42,92,153.99
Notes (1 to 13) forming part of the financial statements				1,72,02,100,33

As per our audit report of

even date attached herewith For R KESHRI & CO. Chartered Accountants Firm Reg: No.: 016379C

(CA RITESH KESHRI)

Proprietor M.No: 069008

UDIN -

Place: Dhanbad

30 06 2021

. ntillia Infra Projects Pvt Lta

Dhani Ram Sharma

Director Din-00495831 Samresh Kumar Singh

Director

antilha Infra Projects Pvt Ltd

## Antillia Infra Projects Pvt. Ltd.

CIN: - U70102WB2014PTC204363

Statement of Profit and Loss for the year ended 31 March, 2021

Particulars	Note No.	For the year ended 31 March, 2021	For the year ended 31 March, 2020
		Rs	Rs
Revenue from operations		38,66,001.00	-
Total revenue		38,66,001.00	-
Expenses			
Cost of Material Consumed		28,35,632.40	1-14
Direct Expenses	10A		
Employee benefit expenses	11	1,99,000.00	2,09,000.00
Depreciation and amortisation expense	6	24,442.28	22,917.60
Selling & Administrative Expenses	12	2,60,325.00	82,367.00
Other expenses	12A	90,922.00	13,225.26
Total expenses		34,10,321.68	3,27,509.86
Profit / (Loss) before tax		4,55,679.32	-3,27,509.86
Tax expense: Current tax			
Deferred Tax Assets	7	2,676.29	99,809.48
Profit / (Loss) for the year		4,58,355.61	-2,27,700.38
Earnings per share (of Rs 10/- each): Basic and Diluted		9.17	-4.55
Notes forming part of the financial statements			

In terms of our report attached.

For R KESHRI & CO. Chartered Accountants

Firm Reg: No.: 0163790

(CA RITESH KESHRI)

Proprietor M.No: 69008

UDIN -

- ntillia Infra Projects Pvt Lto

Director

Samresh Kumar Singh

Director Din-06998593 Director Dhani Ram Sharma

Annulia Infra Projects Pvt Lio

# NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2021

NOTE: 1: SIGNIFICANT ACCOUNTING POLICIES

### 1. GENERAL:

i) These accounts are prepared on the historical cost basis and on the accounting principles of going concern.

ii) Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

### 2. REVENUE RECOGNITION:

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis except for interest on Fixed deposits with bank but lying deposited with Govt. Authorities, which is accounted on cash basis.

### 3. INVENTORIES:

Stock in Trade is value at lower of cost or net realisable value.

### 4. INVESTMENTS (NON CURRENT):

Investment have been stated at cost. However, a provision is made for diminution in the value of investmets where the market values are lower than the cost.

### 5. FIXED ASSETS:

Fixed Assets are stated at cost less depreciation. Cost comprise the purchase price and any attributable cost of bringing the asset to working condition for its intended use.

### 6. DEPRECIATION:

Depreciation has been provided as per the Companies Act as per rates specified in the schedule.

### 7. RETIREMENT BENEFITS:

A. Short Term Employee Benefits : - All employee benefits payable only within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages, etc and the expected cost of bonus, ex-gratia, incentives are recognized in the period during which the employee renders the related service.

B. Post Employment Benefit : - At present, the Company does not have any employee eligible for benefits under Payment of Gratuity Act. Provision for gratuity will be made in respect of employee as and when eligible in accordance with the Act.

### 8. CONTINGENT LIABILITY:

Contingent Liabilities are generally not provided in the accounts and are separately shown elsewhere in the notes.

### 9. TAXES ON INCOME:

a) Current tax is determined as the amount of tax payable in respect of taxable income for the year. b) Deferred tax is recognised, subject to the consideration of prudence in respect of deferred tax assets, on timing difference, being the difference between taxable income & accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets are not recognized on unabsorbed depreciation and carried forward losses unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.

In terms of our report attached.

FOR KESHRI & CO. Chartered Accountants Firm Reg: No.: 016379C

(CA RITESH KESHRI) Proprietor

M.No: 069008

Place: Dhanbad Date:30.06.2021 - nullia intra Projects Pvt Ltonullia Infra Projects Pvt Lto

Din-00495831

Samresh Kumar Singh

Notes forming part of the financial statements for the year ended 31st March 2021

### Note 2 Share Capital

Particulars	As at 31 Mai	rch, 2021	As at 31 Mai	rch 2020
(a) Authorised	Number of shares	Rs	Number of shares	Rs
Equity shares of `Rs 10/- each with voting rights	1,00,000	10,00,000	1,00,000	10,00,000
(b) Issued	1,00,000	10,00,000	1,00,000	10,00,000
Equity shares of `Rs 10/- each with voting rights	50,000	5,00,000	50,000	5,00,000
c) Subscribed and fully paid up	50,000	5,00,000	50,000	5,00,000
Equity shares of `Rs 10/- each with voting rights	50,000	5,00,000	50,000	5,00,000
	50,000	5,00,000	50,000	5,00,000

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars  Equity shares with voting rights	Opening Balance	Fresh issue	Closing Balance
Year ended 31 March, 2020			- Alano
- Number of shares - Amount (Rs)	50,000 5,00,000	4.07 A. 2	50,000 5,00,000
Year ended 31 March, 2021 - Number of shares		4	
- Amount (Rs)	- 50,000 5,00,000		50,000

Terms / right attached to Equity Shareholders

The Company has only one class of Equity Shares having a par value of Rs 10 per share. Each holder of Equity Shares is

For R KESHRI & CO. Chartered Accountants Firm Reg: No.: 016379C

(CA RITESH KESHRI)

Proprietor M.No: 69008

Place: Dhanbad Date:30.06.2021 - nailia Infra Projects Per 196

Dhani Ram Sharma

Director Din- 00495831 - nullia Infra Projects Pvt Lto

Director

Samresh Kumar Singh

Notes forming part of the financial statements for the year ended 31st March 2021 Particulars As at 31 March' 2021 As at 31 March' 2020 Rs. Rs. Note 3 Reserves and surplus Securities Premium (a) Surplus / (Deficit) in Statement of Profit and Loss Opening balance (9,39,286.56) (7,11,586.18) Add: Profit / (Loss) for the year 4,58,355.61 (2,27,700.38)Closing balance (4,80,930,95) (9,39,286.56) Note 4: Long- Term Borrowings Secured Loans

Unsecured Loans
From Directors & Related Parties

Note 5 Other current liabilities
Professional Fees Payable
Rent Payable
Audit Fee Outstanding
Salary Payable

Salary Payable Booking Amount Received From Clients Sundry Creditor Tax Payable

Director's Remuneration

Note 7: Deffered Tax Assets

A) Temporary Difference due to Depreciation

Depreciation as per Companies Act

Depreciation as per Income Tax Act

Excess Depreciation as per Companies Act

Loss as per Income Tax Act carry forward for 8 years

DTA/DTL

Note 8 Other current assets

WIP Closing Stock Duties & Taxes

Note 9 Cash and Bank Balances
Cash and Cash Equivalents

- (a) Cash in hand
- (b) Balances with banks
  - (i) In current accounts with

1,46,11,690.00	1,25,21,488.40
22,616.07	25,752.00
2,22,411.80	1,90,122.20
2,45,027.87	2,15,874.20

1,23,23,013,50

1,23,23,013.50

1,11,000.00

32,000,00

38,66,001.00

40,47,661.00

38,660.00

24,442,28

15,521.30

8,920.98

2,676.29

1,36,29,050.00

9,82,640.00

1,05,63,013.50

1,05,63,013.50

91,500.00

37,000.00

11,000.00

1,15,000.00

22,63,000.00

16,50,927.05

41,68,427.05

1,04,52,082.00

20,08,993.00

60,413.40



ntillia Infra Projects Pvt Ltd

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Bifector - nullia Infra Projects Pvt Ltd

Notes forming part of the financial statements for the year ended 31st March 2021

Note 10A: Direct Expenses		
Direct Wages	8,84,350.00	15,63,405.00
Carriage & Cartage	2,135,00	29,500.00
Electricity	8,000.00	50,548.00
	8,94,485.00	16,43,453.00
Note 11: Employee Benefit Expenses		
Salaries, wages & Bonus	1,99,000.00	2,09,000.00
Directors Remuneration		-//
	1,99,000.00	2,09,000.00
Note 12 Selling & Administrative expenses		
Refreshments	6,680.00	5,478.00
Statutory Fees paid	1,80,468.00	-
Rent	36,000.00	
Phamplets Printing & Distribution	7,799.00	48,302.00
Printing & Stationary	9,700.00	3,587.00
Office Consumables	3,384.00	
Other Expenses	6,294.00	
Professional Charges	10,000.00	25,000.00
	2,60,325.00	82,367.00
Note 12A Other expenses		
Bank Charges	1,062.00	2,225.26
HSD & Petrol Exp	14,760.00	\—\(\)
Mobile & Telephones	2,100.00	
ROC Filing Fees	5,000.00	
Accounting Exp.	36,000.00	
Audit Fee	32,000.00	11,000.00
	90,922.00	13,225.26

nullia Infra Projects Pyt Ltd

nullia Infra Projects Pyt Ltd

Director

Notes forming part of the financial statements for the year ended 31st March 2021

### 13) Notes to balance sheet

- 13.1) Balance sheet is made for the period starting from 01/04/2020 to 31/03/2021
- 13.2) There is no expenditure or income in foreign exchange during the year.
- 13.3) There is no contingent liabilities and all known liabilities have been accounted for.
- 13.4) The company is in category of "Small & Medium companies (SMCs)", so the disclosure requirement under AS 3, 17 are not applicable.

DESCRIPTION OF	Market Street Control	CASE SHAPE STORY	
13.5)	Auditors	Remune	ration

		Current Reporting Period	Previous Reporting Period
Audit Fees		11,000.00	11000.00
13.6) Disclosure of AS - 18: I	Related Party Transaction	11000.00	11000.00
Name of Related Party		Relation	
Dhani Ram Sharma Ranjit Kumar Singh Samresh Kumar Singh		. KMP KMP KMP	
(B) Related Party Transaction		Current Reporting Period	Previous Reporting Period
Dhani Ram Sharma	Loan From Director	7571091	
Ranjit Kumar Singh	Loan from Director	2691923	2631923
Chitranjan Singh	Loan from Director' relative	300000	300000

13.08) Other additional information required under schedule III have not been given as the same are not applicable.

In terms of our report attached.

Earning Per Share (Basic & Diluted)

For R KESHRI & CO.
Chartered Accountants

Firm Reg: No.: 016379C

(CA RITESH KESHRI) Proprietor

M.No: 069008

Place: Dhanbad Date:30.06.2021 The His Intra Projects Put Lia

Dhani Ram Sharma

**Current Reporting Period** 

-4.55

Director Din- 00495831 Samresh Kumar Singh

Previous Reporting Period

-2.00

Director Din-06998593

Kniullia Infra Projects Pvt Lto

COST / Charged WDV ACON Life as								
PURCHASE 2020 31.03.2020 Act Useful life taken 31	Remaini ng life :	Salvaged Depreciable amount over whole life		Rate of Dep.	Used Dep. during the	For year	Adjusted with w	WDV AS ON 31.03.2021
		Am oronia	charged)		me year 2020-20		_	-
A) Office Equipments							Filling	
2012 Inverter 40 000 00 38 000 00				-			-	
	5 - 2,0	2,000.00 38,000.00		0.00%	365		2	3
40,000.00 38,000.00 3,000.00							-	2,000
	2,	2,000.00 38,000.00	•					2000
								1
B) Furniture & Fittings								
								1
	8 2 28,2	28,216.40 5,36,111.60			365	18,932.28	1	1 16 506 72
5,64,328.00 4,28,899.00 1,35,439.00		1						
	20,4	28,216.40 5,36,111.60	•			18,932,28		1.16 506 72
C) Electrical Equipments								1,10,00
								1
01	1.00 9 2,90	2,900.00 55,100.00			264	5,510.00		52 490 00
58,000,00 3,985,32								
	2,9	2,900.00 55,100.00				5.510.00	-	52 400 00
6,62,328.00 4,70,874.32 1.37.439.00		-						Total Second
	33,116.40	6,29,211.60				24,442.28		1 70 996 79

ntulla Infra Projects Pvt Lto

Samresh Kumar Singh Director Din-06998593

Director

Place: Dhanbad Date:30.06.2021

(CARITESH KESHRI)
Proprietor
M.No: 69008

Dhari Ram Sharma
Director
Dir- 00495831

Note 6 Fixed assets

Tangible assets

# Notes forming part of the financial statements for the year ended 31st March 2020 Antillia Infra Projects Pvt. Ltd.

AS PER INCOME TAX ACT

	1 20 562 00	15,521.30 2,54,752.30	15,521.30	2,39,231.00	2,39,231.00				ched.	In terms of our report attached.
41,905.00	00.000.00			2000	1.30 563 00		1,30,563.00	00.401,000		
	49 300 00	16,095.00	7,395.00	0,100.00	0 -000			3.69 704 00		Total
				8 700 00	49,300.00	ř	49,300.00	00.000,80	10.00/0	
73,136.70	81,263.00	2,25,957.30	8,126.30	C111,001,00					15 00%	GENSET
				81.263.00 2 17 824 00	81.263.00	DWG	81,263.00	2,99,094.00	10.00%	Fixtures
	0	12,700.00	0	12,700.00	C					Furniture and
						,	0	12,700.00	10.00%	
o 1 March, 2021	2020	2021	the year						TE DOOR	Plant & Machinery 15 000
Balance as at	as at	as at 31 March,		as at 1 April, 2020	31 March, 2021 1 April, 2020		1 April, 2020	Book Value		
Net block	Ne	Balanca	Depreciation /	Balance	Balance	Significan	as at	Balance/	/6	
		ciation	Accumulated depreciation	ACC	1	Additions	Balance	Chening	0,	

For R KESHRI & CO.
Chartered Accountants
Firm Reg. No.: 0163792

Proprietor (CA RITESH KESHRI)

Place: Dhanbad M.No: 69008

Date:30.06.2021

within Infra Projects Pvt Lto

Samresh Kumar Singh

Water Water Line But 1

Director Dhani Ram Sharma

1-6 M-

Din-00495831

Din-06998593



1ST FLOOR, LUXMI BUILDING, BANK MORE, DHANBAD - 826001.

> Ph: 72090 - 37007, 72099 - 37007 E-MAIL: RKESHRI.CA@GMAIL.COM

### INDEPENDENT AUDITOR'S REPORT

To The Members of **Antillia Infra Projects Pvt. Ltd.** Report on the Audit of the Financial Statements

### **Opinion**

We have audited the financial statements of **Antillia Infra Projects Pvt. Ltd.** ("the Company"), which comprise the balance sheet as at 31st March 2021, and the statement of profit and loss for the year then ended, 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 financial statements give the information required by the Companies Act, 2013 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, 2021, and its Loss 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.

### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statement as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of Key Audit matters as per SA 701, Key Audit Matters are not applicable to the Company as the company is an unlisted company.

### Information other than the Financial Statement and Auditors Report Thereon

The Company's Board of Directors is responsible for the other information. Other information comprises the information included in the Annual Report but does not include the Financial Statement and our Auditors Report Thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013("the Act") with respect to the preparation of these standalone financial statements that give a true and fair viewof 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 section133 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 accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of

adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors 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 Responsibilities 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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional missions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that matter should not be

communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Other Matter**

We do not find any matter which needs to be specified under this Para.

### **Report on Other Legal and Regulatory Requirements**

- 1. 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 state that the said order is not applicable to the company during the year under audit..
- 2. As required by Section 143(3) of the Act, we report that:
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
- (c) The Balance Sheet and the Statement of Profit dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) 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 R KESHRI & CO.

Chartered Accountants FRN: 016379C

CA RITESH KESHRI M.N. 069008

Place: Dhanbad Date: 30/06/2021