#### NAME

### KUBBER RUBBEROOL PRIVATE LIMITED

40B, VIVEKANANDA ROAD, KOLKATA- 700 007 (WEST BENGAL)

### STATEMENT OF ACCOUNTS / DOCUMENTS

AUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2018

Phone: 0341-2524283

### A. K. Poddar & Associates

CHARTERED ACCOUNTANTS
SHIV MANDIR ROAD, KASUKA MARKET
P. O. BARAKAR - 713324, DIST. PASCHIM BARDHAMAN (WEST BENGAL)

### 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

	N	me		CALCOLOGICAL PLAN		THE REPORT		PA	V	Name of the Party of
	K	UBBER RUBBERG	OOL PRIVAT	E LIMITED		THE STREET, ST	The same of the same		AECK5169R	
DIME	Ft	at/Door/Block No		Name	Of Premises/	Building/Vil	lage	Form	No. which	
ONIC ONIC	40	В					The State of the S	has b	7.000	ITR-6
TATIO CTRI	Re	ad/Street/Post Offic	·e	Area/Lo	College Colleg				mitted	
L INFORMATION OF FLECTRE				VIVEK	ANANDA RO	AD		Stat	Pvt Co	mpany
E D	To	wn/City/District		State	-		Pin/ZipCoc	le Aad	haar Nomb	er/Enrollment ID
PERSONAL INFORMATION AND FHE DATE OF ELECTRONIC TRANSMINSION	K	OLKATA		WEST	BENGAL		700007		7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	et/Envolment 19
	North to be district.	signation of AO(W			I(2) ASANSOI	,		Origin	nal or Revis	ed ORIGINAL
	-	iling Acknowledge	ment Numbe	r 3463118	821251018		Date	(DD/MM	VYYYY)	25-10-2018
	1	Gross total income			4 P . S.	S		1		0
	2	Deductions under O	hapter-VI-A	1	Yes	The second		2		0
1	3	Total Income		N.	/ 345	44		3		0
INCOME	3a	Current Year loss, i	fany		7 00 00	. Y		3	n	0
ON O	4	Net tax payable					4		0	
N OF IN	5	Interest and Fee Payable					5		0	
N F	6	Total tax, interest and Fee payable			Today and V	Daniel Comment		6		0
AND TAX II	7	Taxes Paid	a Adva	nce Tax	7.	a		0	CARREST CO.	
AND			b TDS		71	)		0		
6 4			c TCS		70	;		0		
				Assessment Tax		i		0		
				Taxes Paid (7a	1+7b+7c +7d)			70	:	0
	8	Tax Payable (6-7	2)					8		0
_	9	Refund (7e-6)						9		0
	10	Exempt Income		Agriculture Others				10		
	-				-					

This return has been digitally signed by	DEEPAK AGARWAL	in the capacity of	DIRECTOR
having PAN ACSPA8654J from I	P Address 103.220.211.85 on 25-10-2018 at	BARAKAR	
Dec SI No & issuer Ahmedabad,ST-Gujar	de Solutions CA 2014,2.5.4.51=#13133330312c20474e464320 at,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=	496e66617461776572,ST Gujarat Narmada Valley I	REET=Bodakdev S.G.Road

### DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



Kasuka Market, Shiv Mandir Road, Barakar - 713 324 Dist. Paschim Bardhaman, West Bengal Tel: +91 341 2524283

: +91 9434023923/9332004500

E-ID: arvindpoddar\_india@yahoo.com akpoddarassociates@gmail.com

#### INDEPENDENT AUDITORS' REPORT

TO

### THE MEMBERS OF KUBBER RUBBEROOL PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of Kubber Rubberool Private Limited ('the Company'), which comprise the Balance Sheet as at March 31st, 2018 and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013('the Act') with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of these financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' 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.

and audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design





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audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

#### Opinion

In our opinion and to the best of our information and according to the explanations and representations given to us by the management, 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, and its profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 1. No report is given 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 Act as the company is a Small Company as defined under clause (85) of the Section 2 of the Companies Act, 2013, not having paid-up share capital exceeding Rs. 50.00 lacs and turnover as per its last profit and loss account exceeding Rs. 2.00 crores.
- 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 purpose 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 and Loss dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018 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 Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our





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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 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.

As per our report annexed For A K Poddar & Associates Chartered Accountants

Firm Reg. No.: 320255E

(A'K Poddar) Partner

Membership Number: 055443

Place: Shiv Mandir Road, Barakar Date: 23rd Day of August, 2018

#### KUBBER RUBBEROOL PRIVATE LIMITED

#### BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2018

	**	As on 31st	As on 31 <sup>st</sup>
Particulars	Note No.	March 2018	March 2017
	No.	Amount [₹]	Amount [₹]
EQUITY AND LIABILITIES			
Shareholders' Fund			
Share Capital	1	8,88,000	8,88,000
Reserve & Surplus	2	16,04,165	15,98,955
Non-Current Liabilities			
Unsecured Loans	3	-	50,000
Current Liabilities			
Other Current Liabilities	4	7,01,785	6,86,015
Total		31,93,950	32,22,970
ASSETS			
Non-Current Assets			
Fixed Assets - Tangible	5	10,09,953	12,49,175
Other Non-Current Assets	6	60,000	60,000
Current Assets			
Trade Receivables	7	9,00,000	10,50,000
Cash and Cash Equivalents	8	4,63,187	6,10,026
Other Current Assets	9	7,60,810	2,53,770
Total		31,93,950	32,22,970

Significant Accounting Policies Other Notes Forming part of Accounts 12

13

Notes mentioned here-in-above form an integral part of the accounts.

ar report of even date annexed herewith

Fix & K Poddar & Associates

Accountants

No.: 320255E

A I Freder

No.: 055443

Burkar

23rd Day of August 2018

For and on behalf of the Board

Deepak Agarwal

Director

DIN: 00796086

Director

DIN: 01417422

Shraddha Agrawal

#### KUBBER RUBBEROOL PRIVATE LIMITED

### STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018

			To the man anded	For the year ended
	1	Note	For the year ended	
raru	culars	No.	31° March, 2018	31 <sup>st</sup> March, 2017
		1,0,	र	[₹]
I	Other Income	10	3,77,191	115
п	Total Revenue		3,77,191	115
ш	Expenditure			
	Depreciation & Amortization Expenses	5	2,39,222	2,87,896
	Other Expenses	11	1,32,760	1,12,103
	Total Expenditure		3,71,982	3,99,999
IV	Profit/(Loss) Before Tax (II - III)	-	5,209	(3,99,884)
v	Tax expense:			
	Current Tax Expense		· · · · -	-
	Income Tax expense relating to prior years			-
	Net Current Tax Expense			-
	Increase/(Decrease) in Deferred Tax		-	-
		1	-	- ·
VII	Profit/(Loss) from Continuing Operations (V - IV)		5,209	(3,99,884)
VIII	Earnings per share (of Rs. 10/- each):			
	Basic		0.06	(4.50)

Sprificant Accounting Policies

Ther Notes Forming part of Accounts

12

13

tes mentioned here-in-above form an integral part of financial statements.

report of even date attached

Tar & K Poddar & Associates

Accountants
No.: 320255E

2

S I Berdeland

E. .

No.: 055443

Place Benker

The Day of August 2018

For and on behalf of the Board

Deepak Agarwal

Director

DIN: 00796086

Shraddha Agrawal

Director

DIN: 01417422

	As a	t 31"t	As at	31st
	March	1 2018	March	2017
	Nos.	₹	Nos.	₹
FOTE 1: SHARE CAPITAL				
a) Authorised		I	1	
Equity Shares of Rs. 10/- each	2,50,000	25,00,000	2,50,000	25,00,000
Issued, Subscribed & Paid-up				
Equity Shares of Rs. 10/- each	88,800	8,88,000	88,800	8,88,000
TOTAL	88,800	8,88,000	88,800	8,88,000
Reconciliation of the number of				
Equity Shares Outstanding		İ		
At the beginning of the year	88,800	8,88,000	88,800	8,88,000
ssued during the year			-	_
At the end of the year	88,800	8,88,000	88,800	8,88,000

### Shares in the Company held by each Shareholders holding more than 5% Shares

and the state of t				
Name of Shareholder	Nos.	% of Holding	Nos.	% of Holding
Shraddha Agrawal	5,000	5.63%	5,000	5.63%
Deepak Agarwal	18,800	21.17%	18,800	21.17%
Uma Devi Agarwalla	19,500	21.96%	19,500	21.96%
Sukrit Agarwal	45,500	51.24%	45,500	51.24%

#### el Terms/Rights attached to Equity Shares

The company has one class of Equity Shares having a par value of Rs. 10/- per share. In the event of liquidation of Company, the holders of equity shares will be entitled to receive remaining assets of the Company after astribution of the preferential amount. The distribution will be in proportion to the numbers of equity shares held the share holders. The dividend proposed by the Board of Directors is subject to the approval of the sareholders in the ensuing Annual General Meeting.

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NOTES ATTACHED TO AND FORMING PART OF THE FINANCIAL STATEMENTS				
The same of the sa	As at 31st	As at 31st		
	March 2018	March 2017		
	Amount [₹]	Amount [₹]		
NOTE 2: RESERVES & SURPLUS	1			
Surplus as per Profit & Loss Account				
Balance at the beginning of the year	(15,53,045)	(11,53,160)		
Add: Profit/(Loss) for the year	5,209	(3,99,884)		
Balance as at the end of the year	(15,47,835)	(15,53,045)		
Share Premium				
Balance at the beginning of the year	31,52,000	31,52,000		
Add: Premium on shares issued during the year	-	-		
Balance as at the end of the year	31,52,000	31,52,000		
TOTAL	16,04,165	15,98,955		
FOTE 3: NON CURRENT LIABILITIES				
Unsecured loan from related parties	-	50,000		
	-	50,000		
NOTE 4: OTHER CURRENT LIABILITIES				
Advance from Customers	4,19,515	6,19,515		
Audit Fee Payable	78,500	66,500		
Amount Payable to a Director	2,03,770	-		
	7,01,785	6,86,015		

S. June

Shraddha-Agraeval

# KUHHER RUHHEROOL PRIVATE LIMITED 40B, VIVEKANANDA ROAD KOLKATA- 700 007 (WEST BENGAL)

Amount [4]

NOTE 5: PIXED ASSETS AS AT 31ST MARCH, 2018

							1000		NET BLOCK	COCK
		GROSS BLOCK	BLOCK			DEPREC	DEPRECIATION			
Tangible	Amount as on Addition Ded./ Adj.	Addition	during during the	Total Amount	Upto 31.03.2017	For the year	Adjustment during the period	Total Amount	W.D.V As on   W.D.V As on 31.03.2018   31.03.2017	W.D.V As on 31.03.2017
		rue year	year					1000	210010	0 61 065
Grinding Machine	6,56,692	•	-	6,56,692	3,95,427	48,950	•	4,44,377	2,12,313	2,10,1
Tyre Pyrolysis Plant	24,95,201			24,95,201	15,07,291	1,90,272	•	16,97,563	7,97,638	9,87,910
										10 40 175
	21 600			31.51.893	19.02.718	2,39,222	•	21,41,940	10,09,953	12,49,113
	31,31,633			200		ı		19 00 718	12.49.175	
Veer 2016-17	31.51.893	,	•	31,51,893	16,14,822	2,87,890		27,02,12		
11591 2010-11	00000000									

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NOTE 8: CASH & CASH EQUIVALENTS   2,31,732   3,275   1,690			
As at 31 <sup>st</sup>   March 2018   March 2018   March 2018   March 2018   March 2017   Amount [7]   March 2017   Amount [8]	NOTES ATTACHED TO AND FORMING PART OF THE FINANCIAL STA	TEMENTS	
### Amount [7]		As at 31st	As at 31 <sup>st</sup>
### Tote 6: Other Non-Current Assets    Security Deposit		March 2018	March 2017
Security Deposit		Amount [₹]	Amount [₹]
Security Deposit	NOTE 6: OTHER NON-CURRENT ASSETS		
### SAUMYN Teck   9,00,000   10,50,500   10,50,500   1		60,000	60.000
### Saumya Teck   9,00,000   10,50,000   ### Saumya Teck   4,28,098   4,31,732   ### Say Fash & CASH EQUIVALENTS   ### Salances with Bank   35,089   1,78,294   ### 4,63,187   6,10,026   ### 5,000   1,78,294   ### 4,63,187   6,10,026   ### 5,000   1,760,810   -	beposit		
### Saumya Teck   9,00,000   10,50,000   9,00,000   10,50,000   9,00,000   10,50,000    ### Saumya Teck   4,28,098   4,31,732    ### Saumya Teck   4,		00,000	33,000
### Saumya Teck   9,00,000   10,50,000   9,00,000   10,50,000   9,00,000   10,50,000    ### Saumya Teck   4,28,098   4,31,732    ### Saumya Teck   4,	NOTE 7: TRADE RECEIVABLES		
### STE 8: CASH & CASH EQUIVALENTS  Cash in Hand ### 1,28,098		9,00,000	10,50,000
Cash in Hand		And the second s	10,50,000
Cash in Hand			
Selances with Bank   Aus Bank (A/c No.: 915020052650353)   35,089   1,78,294			
Salances with Bank   Rus Bank (A/c No.: 915020052650353)   35,089   1,78,294   4,63,187   6,10,026     SOTE 9: OTHER CURRENT ASSETS		4,28,098	4,31,732
35,089   1,78,294   4,63,187   6,10,026			
A,63,187   6,10,026			
NOTE 9: OTHER CURRENT ASSETS   2,53,770   Project at Ckd   7,60,810   7,60,810   7,60,810   2,53,770	Arcs Bank (A/c No.: 915020052650353)		
Project at Ckd   7,60,810   7,60,810   7,60,810   7,60,810   2,53,770		4,63,187	6,10,026
Project at Ckd   7,60,810   7,60,810   7,60,810   7,60,810   2,53,770			
Project at Ckd 7,60,810 - 7,60,810 2,53,770  NOTE 10: OTHER INCOME Land Rent Received 3,77,191 - 115  Interest on IT Refund - 115 3,77,191 115  IOTE 11: OTHER EXPENSES  Indicators' Remuneration 12,000 12,000 Indicators' Remuneration 12,000 5,500 Indicators' Remuneration 12,000 12,000 Indicators' Remuneration 12,000 Indicators' Indicators			
7,60,810   2,53,770		-	2,53,770
NOTE 10: OTHER INCOME	Project at Ckd		-
Land Rent Received       3,77,191       -         Interest on IT Refund       -       115         3,77,191       115         IOTE 11: OTHER EXPENSES         Inditions' Remuneration       12,000       12,000         Interest on IT Refund       12,000       12,000         Interest on IT Refund       12,000       13,000         Interest on IT Refund       12,000       13,900         Interest on IT Refund       12,000       13,900         Interest on IT Refund       12,000       12,000         Interest on IT Refund       12,000       13,900         Interest on IT Refund       12,000       12,000         Interest on IT Refund       12,000       13,000		7,60,810	2,53,770
Total	NOTE 10: OTHER INCOME		
Total   -   115		3.77.191	_
3,77,191   115	Interest on IT Refund	0,77,222	115
IOTE 11: OTHER EXPENSES         Inditors' Remuneration       12,000       12,000         Early Charges       745       13,903         Eng Fee       12,000       5,500         Internal Expenses       41,825       1,865         Internal Expenses       60,000       60,000         Internal Expenses       1,150       1,670         Internal Expenses       1,765       1,875         Internal Expenses       3,275       1,690		3,77,191	
Inditors' Remuneration       12,000       12,000         Early Charges       745       13,903         Fing Fee       12,000       5,500         Internal Expenses       41,825       1,865         Internal Expenses       60,000       60,000         Internal Expenses       1,600       1,670         Internal Expenses       1,765       1,875         Internal Expenses       3,275       1,690			
Park Charges       745       13,903         Fing Fee       12,000       5,500         Charges Expenses       41,825       1,865         Charges Expenses       60,000       60,000         Charges Expenses       1,670       1,670         Charges Expenses       1,765       1,875         Charges Expenses       3,275       1,690			
12,000       5,500         12,000       5,500         12,000       5,500         41,825       1,865         60,000       60,000         13,600       13,600         11,150       1,670         11,765       1,875         11,690       1,690		12,000	12,000
1,865   1,865   1,865   1,865   1,865   1,865   1,865   1,865   1,860   1,600   1,670   1,670   1,670   1,765   1,875   1,690   1,690   1,690   1,690   1,690   1,690   1,690   1,690   1,690   1,690   1,690   1,690   1,690   1,690   1,875   1,690   1,690   1,690   1,690   1,875   1,690   1,690   1,875   1,690   1,690   1,690   1,690   1,875   1,690   1,690   1,690   1,690   1,875   1,690   1,69		745	13,903
Rent       60,000       60,000         inary Expenses W/off       - 13,600         inary Expenses       1,150       1,670         inary Expenses       1,765       1,875         ing Expenses       3,275       1,690		12,000	5,500
13,600   13,600   13,600   13,600   1,150   1,670   1,670   1,765   1,875   1,690		41,825	1,865
13,600   13,600   1,670   1,670   1,875   1,690   1,		60,000	
å Maintenance       1,150       1,670         1,765       1,875         1,275       1,690		-	
1,765       1,875         3,275       1,690		1,150	
3,275 1,690		-	
	g Expenses		
		1,32,760	1,12,103

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Ahraddha. Agramal



### KUBBER RUBBEROOL PRIVATE LIMITED

### NOTE 12: SIGNIFICANT ACCOUNTING POLICIES

12.1: Basis of Accounting

The financial statements of the Company have been prepared and presented under the historical cost convention, on the accrual basis of accounting in accordance with the accounting principles generally accepted in India and comply with the Accounting standards prescribed in the Companies (Accounting Standards) Rules, 2006 which continue to apply under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 and other relevant provisions of the Companies Act, 1956, to the extent applicable.

12.2: Fixed Assets

Fixed assets are capitalized at cost inclusive of duties, taxes, freight, installation and other directly attributable costs incurred for bringing the assets to working condition but net of Cenvat and Input credit, wherever available.

12.3: Depreciation

- i) Depreciation on Fixed Assets has been provided on W.D.V method based on the useful life of the assets as estimated by the management and is charged to the Statement of Profit and Loss as per the requirement of Schedule II of the Companies Act, 2013.
- ii) Depreciation on fixed assets added during the year has been provided on pro-rata basis with reference to the date of addition/put to use/disposal.

12.4: Revenue Recognition

The Company adopts the accrual basis of accounting in the preparation of the accounts. Sales and purchases are stated exclusive of VAT wherever applicable.

12.5: Contingent Liabilities

Contingent liabilities are not provided for in the accounts and are shown separately in the notes of accounts.

12.6: Taxation

Current Income tax is determined as the amount of tax payable in respect of taxable income for the year.

12.7: Deferred Tax

Deferred tax is recognized, subject to consideration of prudence, on all timing difference between taxable income and accounting income that originates in one period and capable of the reversed in one or more subsequent periods. The accumulated deferred tax liabilities/assets arrived by applying the tax rates and tax laws that have been enacted as on the balance sheet are enacted subsequently.





#### NOTES 13: NOTES ON ACCOUNTS

	31st March 2018	31st March 2017
13.1: Capital Commitments	Nil	Nil
13.2: Contingent Liabilities	Nil	Nil
13.3: CIF Value of imports	Nil	Nil
13.4: Earning & Expenditure in foreign currency	Nil	Nil

13.5: Disclosure in respect of related parties as defined in Accounting Standard (AS - 18)

a) List of Related parties and relationships

Valley Refractories Limited	Associates
Valley Abrasives Limited	Associates
Sukrit Agarwal	Associates
Deepak Agarwal	Director
	Amount [\$]

		Amount [3]
Nature of transaction	2017-18	2016-17
Directors		
Advance	203770	253770
Associates		
Lease Rent	60000	60000
Debit Balances outstanding		* A
Director	- 1	253770
Credit Balances outstanding		
Director	419515	669515
Associates	-	669515

 Related party relationship have been identified by the management and relied upon by the Auditors.

13.6: In compliance with Accounting Standards 22 relating to 'Accounting for Taxes on Income', the Company has deferred tax assets (net) amounting to Rs. 4.75 lakhs as on 31<sup>st</sup> March 2018 (deferred tax assets (net) Rs. 5.34 lakhs as on 01.04.2017).

The composition of deferred tax assets and liabilities on account of timing differences as on 31<sup>st</sup> March, 2018 are: Net block differences as per Tax Law & Book – Rs. 9.18 lakhs and unabsorbed depreciation and business loss – Rs. 6.19 lakhs, totaling Rs. 15.37 lakhs resulting in deferred tax (Net) Rs. 4.75 lakhs but as a matter of prudence, the accretion to the tax assets have not recognized in the accounts.

The balances of Trade Receivable and Advances are subject to confirmation and adjustments, if required.

l

Shraddha Agramal



13.8: Corresponding figures of the previous year have been regrouped and/or rearranged wherever considered necessary and to the extent possible.

13.9: Figures are rounded off to the nearest rupee.

For A K Poddar & Associates

Chartered Accountants Firm Regn. No.: 320255E

prispet

(A K Poddar)

Partner

Membership No.: 055443

Place: Shiv Mandir Road, Barakar Date: 23<sup>rd</sup> Day of August, 2018 For and on behalf of the Board

Deepak Agarwal

Director

DIN: 00796086

Shraddha Agrawal

Director

DIN: 01417422



### 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 and verified electronically]

Assessment Year 2018-19

AK AGARWA  Or/Block No  reet/Post Office  ANANDA ROA  ity/District	e	Name Of Pr HARYANA I Area/Locality KOLKATA		/Village	Form No. wh			
reet/Post Office ANANDA ROA ity/District		HARYANA I	NIWAS	:/Village	Form No. wh			
reet/Post Office ANANDA ROA ity/District		HARYANA I	NIWAS	/Village	has been	nich		
ANANDA ROA		HARYANA I	NIWAS	, and a	has been	hich		
ANANDA ROA		The second secon			electronically	y ITR-4		
ity/District	AD .	KOLKATA		Area/Locality				
					transmitted			
		_				lividual		
ATA		State		Pin/ZipCode	-			
	Flat/Door/Block No  40B,  Road/Street/Post Office  VIVEKANANDA ROAD  Town/City/District  KOLKATA			WEST BENGAL 700007		Aadhaar Number/Enrollment I		
ion of AO(W	ard/Circle) ITC	APPLICATE TO			AAAA AA	AX 0476		
		WARD 9(1)			Original or Re	evised ORIGINAL		
Acknowledger	ment Number	954342460290	718	CRIONA CARREST				
s total income	1							
Deductions under Chapter-VI-A						472062		
Total Income						154138		
Current Year loss, if any						317920		
tax payable		The Control of the Co	E NE STA	A July	1 20	0		
est and Fee Paya	able	The state of the s				923		
		the same of	The second	2. P		0		
W.		Гах	72		_ [6]	923		
	b TDS	- '4 0						
	c TCS			0		的表面企业。		
	d Self Asses	sment Tax		0				
			1 /4   920					
Payable (6-7e)		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,174)		7e	920		
	1 - A . 1 . 2 . 1				8	0		
(700)						0		
				0	10	3468		
pt Income	I tithe							
F	tax payable st and Fee Pay tax, interest an Paid Payable (6-7e	tax payable st and Fee Payable tax, interest and Fee payable  Paid  a Advance b TDS c TCS d Self Asses e Total Taxe  Payable (6-7e) and (7e-6)  pt Income  Agri	tax payable st and Fee Payable tax, interest and Fee payable  Paid  a Advance Tax b TDS c TCS d Self Assessment Tax e Total Taxes Paid (7a+7b+7  Payable (6-7e) and (7e-6)	tax payable  st and Fee Payable  tax, interest and Fee payable  Paid  a Advance Tax 7a  b TDS 7b  c TCS 7c  d Self Assessment Tax 7d  e Total Taxes Paid (7a+7b+7c+7d)  Payable (6-7e)  and (7e-6)  pt Income  Agriculture	tax payable  st and Fee Payable  tax, interest and Fee payable  Paid  a Advance Tax 7a 0  b TDS 7b 0  c TCS 7c 0  d Self Assessment Tax 7d 920  e Total Taxes Paid (7a+7b+7c+7d)  Payable (6-7e)  and (7e-6)  pt Income  Agriculture	tax payable  st and Fee Payable  tax, interest and Fee payable  Paid  a Advance Tax  b TDS  c TCS  d Self Assessment Tax  e Total Taxes Paid (7a+7b+7c+7d)  Payable (6-7e)  Agriculture  Agriculture		

The return by 1	
The return has been electronically uploaded on	29-07-2018 from IP address 103.220.211.65 and has been electronically
verified by DEEPAK AGARWAL	•
	in the capacity of Individual having PAN ACSPA8654J
on 29-07-2018 19:33:50	from IP address 103.220.211.65 at BARAKAR
	at BARAKAR using
Electronic Verification Code QU976FBCMI	generated through Aadhaar OTP mode
	mode.

### DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

### DEEPAK AGARWAL

### 40 - B, VIVEKANANDA ROAD, HARYANA NIWAS

KOLKATA - 700 007

STATUS: INDIVIDUAL P.A.N. : ACSPA8654J

D.O.B. : 04.11.1968

ASSESSMENT YEAR : 2018-2019 PREVIOUS YEAR : 2017-2018

YEAR ENDED ON : 31.03.2018

Computation of Total Income & Tax Liability:

A. Computation of Total Income:

1. Salary Income: Salary Received

3,60,000

2. Income from Business:

Profit from Business u/s 44AD [Gross Receipts Rs. 288720/-] 78,802

3. Income from Other Sources:

a) Misc. Receipts
b) Dividend
Less: Exempt u/s 10(34)

c) Interest Income : From Banks Savings A/C

From PPF Less: Exempt u/s 10(11)

From Income Tax Refund

Less: Bank Commission/Charges Gross Total Income Less: Deduction u/s 80TTA Less: Deduction u/s 80 D

Less: Deduction u/s 80 C Investment in PPF Insurance Premium

Total Income
Total Income Rounded Off

30,722

500

5,823

2,968

2,968

1,006 6,829 37,551

4,291

5,823 16,201

90,500

41,614 1,32,114

1,54,138 3,17,925

33,260

4,72,063

3,17,920

B. Computation Of Tax Liability:

Tax on Total Income Less: Rebate u/s 87A

Add: Education Cess @ 3%

3,396 2,500

896 27

3).1...

### DEEPAK AGARWAL

### BALANCE SHEET AS ON 31.03.2018

CAPITAL & LIABILITIES	<b>AMOUNT</b>	AMOUNT	ASSETS	AMOUNT	AMOUNT
	RS.	RS.		RS.	RS.
CAPITAL ACCOUNT			FIXED ASSETS		
Balance: B/f	1,12,48,393		Land: B/f		4,39,305
Add: Gift Received from Relative	5,00,000	1,17,48,393	Jewellery: B/f		54,115
		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Silver Utensils, Coins & Gold Coins: B/f		28,226
Add: Income during the year			Honda Amaze Car	7,29,991	
Salary Received	3,60,000		Less: Depreciation	54,749	6,75,242
Income from Business	78,802				
Misc Receipts	30,722		INVESTMENTS		
Dividend	500		[As per annexure attached herewith]		83,25,347
Interest Income	9,797	4,79,821			
		1,22,28,214	CURRENT ASSETS		
			Loans & Advances		
Less: Drawings/Exp during the yr			Ajay Sharma	9,45,000	
Personal Expenses	1,29,391		Bhoomi Minerals Limited: B/f	4,12,000	
Mediclaim Insurance	16,201		Neeraj Kumar Sharma	2,20,000	
Bank Commission/Charges	4,291	1,49,883	Shraddha Agrawal: B/f	24,65,000	40,42,000
		1,20,78,331			
			Kubber Rubberool Pvt. Ltd.		2,03,770
Secured Loans			Salary Receivable		2,40,000
LIC of India: B/f		1,66,206	Sundry Receivables		1,67,750
Sundram Finance Ltd.		3,63,109			
			Cash at Bank		
Unsecured Loans			State Bank of India, Kumardhubi	729	
Deepak Agarwal (HUF)		2,00,000	ICICI Bank Limited, Chirkunda	13,424	
Gurpreet Kaur: B/f		5,00,000	HDFC Bank Limited, Kolkata	11,947	26,100
Maurya Motors Pvt Ltd: B/f		7,00,000	_		
Sukrit Agarwal		1,75,000	Cash-in-hand		30,791
Suyash Agarwal		50,000			

1,42,32,646

1,42,32,646

### DEEPAK AGARWAL

#### DETAILS OF INVESTMENTS AS ON 31.03.2018

			AMOUNT RS.	AMOUNT RS.
A) Shares	Nos.	Nos.		
Anupama Plantations Limited: B/f	1132	20000	1,00,000	
		500	40,135	
Cat Vision Products Limited: B/f		50	1,150	
Dunlop India Limited: B/f		333	16,950	
Electrolux Kelvinator Appliances Limited: B/f		187	1,000	7.00
Jaiprakash Associates Limited: B/f		39	2,044	
J. K. Sugars: B/f		18800	9,40,000	
Kubber Rubberool Private Limited: B/f		12500	25,625	
Kunj Iron Products Limited: B/f		500	22,835	
LCC Infotech Limited: B/f		1	225	
Mafatlal Fines Spining & Manufacturing Co. Limited: B/f		60435	60,43,500	
Olympia Tradefin Limited: B/f		150	8,503	
OPTSTK NIFTY: B/f		150	8,430	
Padmini Technology Limited: B/f		55	20,523	
Pentamedia Graphics Limited: B/f		100	6,750	
Steel Authority of India Limited: B/f		100	3,438	
Timex Group India Limited: B/f		55	7,447	
Usha Martin Education & Solutions Limited: B/f		275	7,447	
Usha Martin Limited: B/f		363150	3,77,525	76,33,526
Valley Abrasives Limited: B/f				
B) Bonds				7,500
ICICI Safety Bonds: b/f				
C) Debentures				150
TELCO: B/f				
Patiroment Plan				
D) Birla Sun Life Insurance - Retirement Plan			1,30,000	
Balance: B/f Add: Contribution made during the year		_	10,000	1,40,000
Add: Contribution made during are year				
E) Life Insurance Premium - LICI			4 10 000	
Balance: B/f			4,19,089 31,614	4,50,703
Add: Contribution made during the year			31,014	4,50,700
F) Investment in PPF			90,500	
Investment during the Year			2,968	93,468
Add: Interest accrued during the Year		_	2,700	,0,100
GRAND TOTAL			_	83,25,347

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### FORM ILK-A

#### INDIAN INCOME TAX RETURN VERIFICATION FORM

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 transmitted electronically without digital signature].

Assessment Year 2018-19

(Please see Rule 12 of the Income-tax Rules, 1962)

	Name						PAN	PAN			
THE	SI	U <b>KRIT</b>	' AGARWAL				150	ВОР	PA2240J		
A.N.D.	FI	at/Doo	r/Block No	Name Of Premi	Traine of Fremises/Bunding Finage				Form No. which		
AL INFORMATION ANI DATE OF ELECTRONIC TRANSMISSION	40	)B		HARYANA NIWAS					has been electronically transmitted		
William Road/Street/Post Office				Area/Locality				transm	nitted		
VIVEKANANDA ROAD KOLKATA								Status	Status Individual		
AL I			y/District	State			Pin/ZipCode	Aadha	aar Number/ Enrollment ID	)	
Flat/Door/Block No Name Of Premises/Building/Village  40B HARYANA NIWAS  Road/Street/Post Office Area/Locality  VIVEKANANDA ROAD KOLKATA  Town/City/District State Pi KOLKATA WEST BENGAL						700007	XXXX XXXX 9523				
Designation of AO (Ward / Circle) ITO-WARD(2)-RANGE(2)-DHANBAD							Origin	Original or Revised ORIGINAL			
	E-1	iling A	cknowledgement Number	95439498029071	8		Dat	e(DD-N	IM-YYYY) 29-07-2018		
	_1	Gros	s Total Income					1	367042	_	
	_2	Dedu	ictions under Chapter-VI-A					2	52956	_	
ω	_ 3		Income					3	314090		
OM	4		Current Year loss, if any					3a	0		
INC	5		est and Fee Payable					5	725		
IPUTATION OF INCO AND TAX THEREON	6		Tax, Interest and Fee Payabl	1.00	1				0		
NO TT	7	Taxes		e	T.W	- 1	1	6	725		
15 (5)		a	Advance Tax		7a	-	0				
b TDS					7b		0	-			
A Current Year loss, if any  4 Net Tax Payable  5 Interest and Fee Payable  6 Total Tax, Interest and Fee Payable  7 Taxes Paid  a Advance Tax  b TDS  c TCS  d Self Assessment Tax				7c		0	-				
			. 7d			730	$\dashv$ $\mid$				
e Total Taxes Paid (7a+7b+7c				+7d)				7e	730		
-	8	Tax F	Payable (6-7e)					8	0	_	
	9	Refur	nd (7e-6)		+ 5	34.0	-	9	0	_	
1	10	Exem	pt Income	Agriculture	and a second	2	0	1,0		_	
				Others			1084	10	1084		
				VERIFIC	AHO	N					
electronicall shown there	clare y by in are year	to the l me vid e truly s releva	best of my knowledge and belie e acknowledgement number me stated and are in accordance wit nt to the assessment year 2018-	f, the information gi entioned above is co h the provisions of t	iven in rrect an the Inco that I a return a	the return and the ad complete and ome-tax Act, 196 m making this re	ne schedules the that the amou of, in respect of eturn in my ca	nereto w nt of tot	al income and other particula ne chargeable to income-tax as	ars for	
If the retu	ırn h	as beer	n prepared by a Tax Return P	reparer (TRP) give	e furth	er details as bel	ow:			-	
Identificat	tion	No. of T	TRP	Name of	TRP				Counter Signature of TRI	P	
				,							
For Office Receipt No		Only	Filed from IP address 10	3.220.211.65				勝		_	
Date							ii evilline		0346034		
Seal and s	offici	al							BF2E8988B273D1C2B0FB253FA2C		
POST OR S	SPE	ED POS	ned Form ITR-V to "Centralize ST ONLY, within 120 days fro Department or in any other man _arvindpodd:	m date of transmitting	ng the	data electronical	ly. Form ITR-	V shall	not be received in any other		

### SUKRIT AGARWAL 40-B, Vivekananda Road Kolkata - 700 007

ASSESSMENT YEAR: 2018-2019 STATUS: INDIVIDUAL : 2017-2018 PREVIOUS YEAR P.A.N. : BOPPA2240J :31.03.2018 YEAR ENDED ON D.O.B. : 23.09.1996 Computation of Total Income: AMOUNT AMOUNT A. Computation of Total Income: a) Income from Business 3,50,275 Profit from Galaxy Garden, Proprietorship Concern (Gross Receipts - Rs. 1031000/-, Profit is more than 8% u/s 44AD) b) Income from Other Sources 2,076 From Banks Savings A/C Interest on Income Tax Refund 1,084 Interest on PPF 1,084 Less: Exempted u/s 10(11) 16,410 Misc Receipts 18,495 1,728 Less: Bank Commissions/Charges 16,767 3,67,042 **Gross Total Income** 5,880 Insurance Premium Less: Deduction u/s 80C 45,000 Investment in PPF Less: Deduction u/s 80C 2,076 52,956 Less: Deduction u/s 80TTA 3,14,086 Net Taxable Income 3,14,090 Taxable Income Rounded off B) Computation of Income Tax 3,205 Income Tax on above Income 2,500 Less: Rebate u/s 87A 705 21 Add: Education Cess @ 3% 726

I sukrit Barwal

Tax Payable

### SUKRIT AGARWAL

### BALANCE SHEET AS ON 31.03.2018

CAPITAL & LIABILITIES  CAPITAL ACCOUNT  Balance: B/f	AMOUNT (Rs.) 1,31,46,695	AMOUNT (Rs.)	ASSETS  FIXED ASSETS  Land: B/f	AMOUNT (Rs.)	AMOUNT (Rs.)
Less: Gift made to Relative	5,00,000	1,26,46,695	Add: Development made during the yr	45,02,636	
	0,00,000	1,20,40,055	Add. Development made during the yr	3,48,518	48,51,154
Add: Income during the year			Jewellery: B/f		23,648
Profit from Galaxy Garden	3,50,275		Building: B/f		3,89,833
Misc Receipts	16,410		Diesel Generator Set: B/f		10,685
Interest on PPF	1,084		,		20,000
Interest on Income Tax Refund	9		INVESTMENTS		
Savings Bank Interest	2,076	3,69,854	Shares & Mutual Funds		35,26,772
		1,30,16,548	[As per annexure attached herewith]		
Less : Drawings during the year			Galaxy Garden, a Proprietorship Concern		29,40,501
Personal Expenses	74,036				
Bank Charges	1,728	75,764	CURRENT ASSETS		
			Loans & Advances		
			Bhoomi Minerals Limited: B/f	2,94,000	
			Deepak Agarwal	1,75,000	
			Suyash Agarwal	5,45,000	10,14,000
			Sundry Receivables		1,02,250
			Cash at Bank		
			State Bank of India, Kumardhubi	52,353	
			ICICI Bank Limited., Chirkunda	8,717	61,070
			Cash-in-hand		20,870

1,29,40,785

Shkrit Ajawal

### SUKRIT AGARWAL

#### DETAILS OF INVESTMENTS AS ON 31.03.2018

A) Chause	
A) Shares	
Valley Abrasives Limited: B/f 259700 5,01,240	
Kubber Rubberool Private Limited: B/f 207500 20,75,000	
Kunj Iron Products Limited: B/f 110000 5,50,000 31	,26,240
B) Bonds	
ICICI Safety Bond: B/f	16,200
C) Mutual Funds	
Franklin India Templeton Fund: B/f	
Add: Purchase during the Year 10,000 15,000	
SBI Mutual Fund: B/f	
Add: Purchase during the Year 15,000 20,000	35,000
D) LICI - Jeevan Komal	
Balance: B/f	2,67,968
E) Life Insurance Premium - LICI	
Balance: B/f	
Add: Contribution made during the year 5,880	35,280
F) Public Provident Fund	
Balance: B/f	
Add: Contribution made during the year 45,000	
Add: Interest Received during the year	46,084
Grand Total 35	5,26,772

Sukrit Agam al

## GALAXY GARDEN PROPRIETOR - SUKRIT AGARWAL MAITHAN ROAD, P.O. CHIRKUNDA - 828 202 DIST. DHANBAD (JHARKHAND)

### BALANCE SHEET AS ON 31<sup>ST</sup> MARCH 2018

Capital & Liabilities		Amount [₹]	Assets		Amount [₹]
Capital Account			Fixed Assets		
Balance: B/f	33,90,226		Building: B/f	28,93,058	
Less: Capital Withdrawn	8,00,000		Less: Depreciation	2,89,306	26,03,752
Add: Profit during the year	3,50,275	29,40,501			
,			Air Conditioner: WDV	2,80,800	
<b>Current Liabilities</b>			Less: Depreciation	28,080	2,52,720
Sundry Creditors		7,000			
Advances against Bookings		1,08,000	Electrical Fittings: WDV	43,954	
Electricity Charges Payable		6,661	Less: Depreciation	4,395	39,559
			Current Assets		10.550
			Security Deposit for Electricity		12,550
			Cash at Bank		77.100
			Ferderal Bank Limited		76,198
			(A/c No. 18510200001129)		
					77.000
			Cash-in-Hand		77,383
		20.62.162		-	30,62,162
		30,62,162		=	30,02,102

Subsit Aganual

# GALAXY GARDEN PROPRIETOR - SUKRIT AGARWAL MAITHAN ROAD, P.O. CHIRKUNDA - 828 202 DIST. DHANBAD (JHARKHAND)

### PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2018

Expenses	Amount [₹]	Incomes	Amount [₹]
To Accounting Charges  " Bank Charges  " Depreciation  " Electricity Charges  " General Expenses  " Housekeeping Expenses  " Mobile & Internet Expenses  " Printing & Stationery Expenses  " Repairs & Maintenance  " Salary  " Security Expenses  " Travelling Expenses	12,000 276 3,21,781 77,467 6,094 58,932 3,078 1,705 68,082 78,000 51,000 2,310	By Hire Charges Received	10,31,000
" Net Profit transferred to Capital Account	3,50,275		10,31,000

Suknit Agamal