



In practice since 1983

**R. K. PATNIA & CO.**  
Chartered Accountants

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## Independent Auditor's Report

### To the Members of OF VIKRAMSINGH INFRA PRIVATE LIMITED

#### Opinion

We have audited the accompanying financial statements of **VIKRAMSINGH INFRA PRIVATE LIMITED** ('the Company'), Babudih ,Dhanbad , Jharkhand 826001 which comprises the Balance Sheet as at March 31, 2019, the Statement of Profit and Loss, and 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 Act in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act, read with, the Companies (Accounting Standard) Rules, 2006, as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, and profit/loss and its cash flows for the year ended on that date.

#### Basis for Opinion

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

### **Other Information.**

The Company's Board of Directors is responsible for the other information.

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 the 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 in the audit or otherwise appears to be materially misstated, if based on the work we have performed, we conclude that there is no material misstatement of this other information, that we are required to report. Hence, we have nothing to report in this regard.

### **Responsibility of Management 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, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate **internal financial controls**, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless



management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibility for the Audit of the Financial Statements**

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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 omissions, 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 section 143(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 management 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 management 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 safeguard.

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

1. We are of the view that 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 is not applicable to **VIKRAMSINGH INFRA PRIVATE LIMITED** due to the fact that:-

- Total paid up capital and reserves are not more than one crore rupees as on the Balance Sheet date ,
- Borrowings from banks/Financial institutions do not exceed one crore rupees at any point of time during the financial year &
- Turnover as disclosed in Schedule III of the Act does not exceed ten crore rupees during the financial year.

Thus in view of above, we are not required to report on Companies (Auditor's Report) Order, 2016 ("the Order") in terms of sub-section (11) of section 143 of



the Companies Act, 2013 incase of **VIKRAMSINGH INFRA PRIVATE LIMITED.**

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 the 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) On the basis of the written representations received from the directors as on 31 March 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2019 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the company and operating effectiveness of such controls, we are of the view that clause (i) of sub-section (3) of section 143 is not applicable to the company due to the fact that :-
  - (i) Turnover as per audited financial statement as on 31.03.2019 is less than Rs. 50 crores and
  - (ii) Aggregate borrowings from banks or financial institutions or any body corporate at any point of time during the financial year is less than Rs 25 crores
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit & Accounts) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i) The company has disclosed the impact of pending litigation, if any, on its financial position in its financial statements.



- ii) The company has made provisions, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivatives contracts.
- iii) The Company is not required to transfer amounts to the Investor Education and Protection Fund by the Company.


**For R K Patnia & Co**  
*Chartered Accountants*  
Firm's registration number: 002158C

*Chandni Agarwal*

**Chandni Agarwal**  
Partner  
Membership number: 415775  
UDIN: 19415775AAAAFP5005




Dhanbad  
Date : 16/09/2019

Name of the Company Vikram Singh Infra Private Limited				
Balance Sheet as at 31st March 2019				
	Particulars	Note No.	As at 31st March, 2019	As at 31st March, 2018
	1	2	3	4
<b>I</b>	<b>EQUITY AND LIABILITIES</b>			
1	<b>Shareholders' Funds</b>			
	(a) Share Capital	1	500,000.00	500,000.00
	(b) Reserves & Surplus	2	1,673,924.92	787,569.06
	(c) Money received against share warrants		-	-
2	<b>Share application money pending allotment</b>		-	-
3	<b>Non - current liabilities</b>			
	(a) Long term borrowings	3	859,000.00	159,000.00
	(b) Deferred tax liabilities ( Net )	4	36,610.54	6,928.16
	(c) Other Long term liabilities		-	-
	(d) Long - term provisions		-	-
4	<b>Current liabilities</b>			
	(a) Short - term borrowings	5	1,130,000.00	1,405,500.00
	(b) Trade payables	6	5,562,720.68	2,256,693.50
	(c) Other current liabilities	7	6,932,786.00	6,101,675.05
	(d) Short term provisions	8	309,276.50	153,855.50
	<b>TOTAL</b>		<b>17,004,318.64</b>	<b>11,371,221.27</b>
<b>II</b>	<b>ASSETS</b>			
1	<b>Non current assets</b>			
	(a) Fixed asset:			
	(i) Tangible Assets	9	4,472,653.54	4,138,562.44
	(ii) Intangible Assets		-	-
	(iii) Capital work in progress		-	-
	(iv) Intangible assets under development		-	-
	(b) Non current investments		-	-
	(c) Deferred tax assets ( net )		-	-
	(d) Long term loans & Advances	10	7,662,996.00	1,433,750.00
	(e) Other non current assets		-	-
2	<b>Current assets</b>			
	(a) Current investments	11	608,990.15	14,024.68
	(b) Inventories	12	1,723,673.00	1,870,220.00
	(c) Trade receivables	13	861,115.86	1,811,029.58
	(d) Cash & Cash equivalents	14	1,481,217.15	1,571,921.10
	(e) Short term loans and advances	15	193,672.94	531,713.47
	(f) Other Current assets		-	-
	<b>TOTAL</b>		<b>17,004,318.64</b>	<b>11,371,221.27</b>
			-	-
	Accounting policies & Notes to account	09	Signed in terms of our separate report of even date attached	
	Place : Dhanbad		For M/s R. K. Patnia & Co.	
	Date : 16.09.2009		Chartered Accountants	
			Firm Reg No. 002158C	
			<i>Chandni Agarwal</i>	
			(Chandni Agarwal)	
			Partner	
			M. No. 415775	
	For Vikram Singh Infra Private Limited			

VIKRAMSINGH INFRA PVT. LTD.  
*Vikram Singh*  
 Director

VIKRAMSINGH INFRA PVT. LTD.  
*Chandni Agarwal*  
 Director

Name of the Company Vikram Singh Infra Private Limited				
Profit & Loss statement for the year ended 31 st March 2019				
	Particulars	Note No.	As at 31st March, 2019	As at 31st March, 2018
	I	2	3	4
I	<b>Revenue From Operations</b>			
	Sale of Flat		7,099,200.00	10,788,060.00
	Receipt from Contract Work		3,035,423.73	
II	Rental Income	16	550,000.00	427.00
III	<b>Total Revenue ( I + II )</b>		<b>10,684,623.73</b>	<b>10,788,487.00</b>
IV	<b>Expenses :</b>			
	Cost of materials consumed		8,038,255.36	9,417,625.00
	Purchase of stock in trade		-	-
	Changes in inventories of finished goods, WIP & Stock in trade		-	-
	Employee benefit expenses	17	238,700.00	322,750.00
	Financial costs		-	-
	Depreciation & Amortization expense		88,393.00	36,551.55
	Other Expense	18	1,110,660.63	452,476.59
	<b>Total Expenses</b>		<b>9,476,008.99</b>	<b>10,229,403.14</b>
V	<b>Profit before exceptional &amp; extraordinary items and tax (III -IV )</b>		<b>1,208,614.74</b>	<b>559,083.86</b>
VI	Exceptional items:		-	-
VII	<b>Profit before extraordinary items and tax ( V -VI )</b>		<b>1,208,614.74</b>	<b>559,083.86</b>
VIII	Extraordinary items:		-	-
IX	<b>Profit before tax. ( VII - VIII )</b>		<b>1,208,614.74</b>	<b>559,083.86</b>
X	Tax expense :			
	( 1 ) Current Tax		287,276.50	140,316.00
	( 2 ) Deferred Tax		29,682.38	4,434.91
XI	<b>Profit ( Loss ) for the period from continuing operations ( IX -X )</b>		<b>891,655.86</b>	<b>414,332.95</b>
XII	Profit / Loss from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	<b>Profit / loss from Discontinuing Operations ( after tax ) XII - XIII</b>		<b>-</b>	<b>-</b>
XV	<b>Profit /Loss for the period ( XI + XIV )</b>		<b>891,655.86</b>	<b>414,332.95</b>
XVI	Earning per equity share :			
	( 1 ) Basic		17.83	8.29
	( 2 ) Diluted		17.83	8.29
Accounting policies & Notes to account		19	Signed in terms of our separate report of even date attached	
Place : Dhanbad Date : 16.09.2019			For M/s R. K. Patnia & Co. Chartered Accountants Firm Reg No. 002158C	
For Vikram Singh Infra Private Limited			 <i>Chandni Agarwal</i> (Chandni Agarwal) Partner M. No. 415775	

VIKRAMSINGH INFRA PVT. LTD.  
*Vikram Singh*  
 Director

VIKRAMSINGH INFRA PVT. LTD.  
*Vikram Singh*  
 Director



NOTE 1 A				
Share Capital	As at 31 March 2019		As at 31 March 2018	
	Number	Amt (Rs)	Number	Amt (Rs)
<b>Authorised</b>				
Equity Shares of Rs 10/- each	150,000.00	1,500,000.00	150,000.00	1,500,000.00
<b>Issued</b>				
Equity Shares of Rs 10/- each	50,000.00	500,000.00	50,000.00	500,000.00
<b>Subscribed &amp; fully Paid up</b>				
Equity Shares of Rs 10/- each fully paid up	50,000.00	500,000.00	50,000.00	500,000.00
<b>TOTAL</b>	<b>50,000.00</b>	<b>500,000.00</b>	<b>50,000.00</b>	<b>500,000.00</b>

NOTE 1 B				
Shareholding more than 5%				
Name of the Shareholder	Equity Shares			
	As at 31 March 2019		As at 31 March 2018	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Vikram Singh	20000	40	20000	40
Upendra Kumar Singh	20000	40	20000	40
Nirmala Singh	10000	20	10000	20

NOTE 2				
Reserves & Surplus		As at 31 March 2019		As at 31 March 2018
Opening Balance	787,569.06		377,688.61	
(+) Net profit / Net Loss for the current year	891,655.86	1,679,224.92	414,380.45	792,069.06
Add : Advance Tax (PY- 2017-18)		-		2,940.00
Less : Pre Incorporation Expenses				
Less : 1/5 th expenses written off this year			7,440.00	7,440.00
Less: Interest on Income Tax	5,300.00			
Less : Income Tax		5,300.00		
<b>TOTAL</b>		<b>1,673,924.92</b>		<b>787,569.06</b>

VIKRAMSINGH INFRA PVT. LTD.

*Upendra Kumar Singh*  
Director



VIKRAMSINGH INFRA PVT. LTD.

*Upendra Kumar Singh*  
Director

LONG TERM BORROWINGS		
NOTE 3	As at 31 March 2019	As at 31 March 2018
<b>PARTICULARS</b>		
Nirmal Enterprises	859,000.00	159,000.00
<b>TOTAL</b>	<b>859,000.00</b>	<b>159,000.00</b>

DEFERRED TAX LIABILITY		
NOTE 4	As at 31 March 2019	As at 31 March 2018
<b>PARTICULARS</b>		
Depreciation as per Books of Accounts	88,393.00	36,551.55
Depreciation as per I.T. Act	202,556.00	50,904.00
(A)	114,163.00	14,352.45
Deferred Tax Liability @ 25% or (A)	28,540.75	4,305.74
Add: Education Cess & Secondary Higher Education Cess @ 4%	1,141.63	129.17
Deferred Tax Liability arising due to Difference in Depreciation	29,682.38	4,434.91
Add : Opening Balance	6,928.16	2,493.25
	<b>36,610.54</b>	<b>6,928.16</b>

NOTE NO-5 Short Term Borrowings		
PARTICULARS	As at 31 March 2019	As at 31 March 2018
<b>Unsecured Loan</b>		
Krishna Deo Singh	-	275,500.00
M/s U.K. Singh (HUF)	150,000.00	150,000.00
Neha Singh	980,000.00	980,000.00
	<b>1,130,000.00</b>	<b>1,405,500.00</b>

VIKRAMSINGH INFRA PVT. LTD.  
*Abudra M. Sif*  
 Director



VIKRAMSINGH INFRA PVT. LTD.  
*गजिला सिंह*  
 Director

NOTE 6 TRADE PAYABLES		
PARTICULARS	As at 31 March 2019	As at 31 March 2018
Ally Machine Tools	460,000.00	-
Arjun Engineering	27,972.66	-
Associated Trading	61,999.94	77,463.00
Baba Cement Agency	1,581,300.00	1,605,300.00
Durgapur Hardware	200,000.00	-
Kone Elevators India (p) Ltd.	54,000.00	-
Maharaja Ispat P Ltd.	150,000.00	-
Marbles & Tiles House	56,616.00	56,616.00
Ply House	32,745.00	32,745.00
Purak Enterprises	192,500.00	192,500.00
Rahul Enterprises	-	137,911.00
Ramesh Chandra Ruj	-	25,116.00
R.K Patnai & Co.	-	-
Sabir Ansari	27,560.00	-
Surya Cement Udyog	-	6,822.50
Rajeev Ranjan	532,100.00	-
Swastik Ispat	99,220.00	122,220.00
Anwarul Haque	143,550.00	-
Rakesh Tiwari	420,050.00	-
Best Building Material	33,307.08	-
Nityanand Kumar	350,000.00	-
Santosh Kumar Singh	119,000.00	-
Shobit Enterprises	520,800.00	-
Nandini Professiona	500,000.00	-
<b>TOTAL</b>	<b>5,562,720.68</b>	<b>2,256,693.50</b>

VIKRAMSINGH INFRA PVT. LTD.

*Neelam K. Singh*  
Director



VIKRAMSINGH INFRA PVT. LTD.

*विमला सिंह*

Director

OTHER CURRENT LIABILITIES		
NOTE 7		
PARTICULARS	As at 31 March 2019	As at 31 March 2018
<b>Advance From Customers of Nirmala Enclave</b>		
Gopal Singh	1,367,850.00	197,600.00
Dhawal Prakash Mishra	-	96,250.00
Mamta Singh	1,707,040.00	-
Manoj Kumar Singh	-	88,000.00
Manoj Singh(Adv.)	-	880,000.00
Pawan Kumar	880,000.00	880,000.00
Raj Kumar Arya	-	-
Receipt Against Flat	-	-
Sarita Pathak	-	44,880.00
Sushma Devi	249,000.00	880,000.00
<b>Advance from Customers for Nirmal Residency</b>		
Himansu Biswas	-	21,875.00
Manju Singh	-	1,786,250.00
Manuraj Gupta	-	109,415.00
Pramod Kumar Singh	-	387,040.00
Shanti Nagendra Singh	-	88,000.00
Sarita Kumari	-	1,997.00
Shivjee	-	119,300.00
<b>Advance for Contract Work</b>		
Sorathia Velji Ratna & Co.	2,579,836.00	-
<b>Advance from Director</b>		
Sri Upendra Kumar Singh	-	130,000.00
Vikram Kumar Singh	-	389,833.05
<b>Outstanding Expenses</b>		
Audit Fees	-	-
TDS Payable	34,060.00	1,235.00
Salary Payable	115,000.00	-
	<b>6,932,786.00</b>	<b>6,101,675.05</b>

SHORT TERM PROVISIONS		
NOTE 8		
PARTICULARS	As at 31 March 2019	As at 31 March 2018
Provision for Income Tax	287,276.50	140,268.50
Provision for Audit Fees	22,000.00	13,587.00
Provision for expense	-	-
<b>TOTAL</b>	<b>309,276.50</b>	<b>153,855.50</b>

VIKRAMSINGH INFRA PVT. LTD.  
*Upendra K. Singh*  
 Director

VIKRAMSINGH INFRA PVT. LTD.  
*Manoj Singh*  
 Director



**FIXED ASSETS ( TANGIBLE ) AS ON 31.03.2019**

AS PER COMPANIES ACT, 2013

PARTICULARS	Purchase Date	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost as at 1.4.2018	Add This Year	Sales Adj.	Net Cost As on 31.3.2019	Upto 1.4.2018	Depreciation This Year	Sale Adj.	Total As on 31.3.2019	As on 31.3.2019	As on 31.03.2018
AIR CONDITIONER	05/03/2017	75,000.00	-	-	75,000.00	10,294.00	4,718.00	-	15,012.00	59,988.00	64,706.00
CAMERA FITTINGS	31/03/2017	60,500.00	-	-	60,500.00	19,158.00	19,159.00	-	38,317.00	22,183.00	41,342.00
COMPUTER & PERIPHERALS	01/02/2017	68,000.00	-	-	68,000.00	25,194.00	21,533.00	-	46,727.00	21,273.00	42,806.00
OFFICE FURNITURE	25/07/2017	27,000.00	-	-	27,000.00	4,283.55	2,290.00	-	6,573.55	20,426.45	22,716.45
CONCRETE MIXER MACHINE	01/05/2018	-	389,830.50	-	389,830.50	-	22,660.00	-	22,660.00	367,170.50	-
MICROTECH INVERTOR	20/06/2018	-	2,966.10	-	2,966.10	-	146.00	-	146.00	2,820.10	-
HP PRINTER	20/06/2018	-	10,000.00	-	10,000.00	-	2,464.00	-	2,464.00	7,536.00	-
REFRIGERATOR	20/06/2018	-	19,687.50	-	19,687.50	-	970.00	-	970.00	18,717.50	-
MOBILE PHONES	28.11.2017	37,053.57	-	-	37,053.57	2,323.00	7,538.00	-	9,861.00	27,192.57	34,750.57
TALLY ERP 9 SOFTWARE	25.04.2017	21,838.00	-	-	21,838.00	6,362.00	6,915.00	-	13,277.00	8,561.00	15,476.00
Shop at noida	08.12.2017	3,916,785.42	-	-	3,916,785.42	-	-	-	-	3,916,785.42	3,916,785.42
<b>TOTAL</b>		<b>4,206,176.99</b>	<b>422,484.10</b>	<b>-</b>	<b>4,628,661.09</b>	<b>67,614.55</b>	<b>88,393.00</b>	<b>-</b>	<b>156,007.55</b>	<b>4,472,653.54</b>	<b>4,138,562.44</b>

VIKRAMSINGH INFRA PVT. LTD.

*(Signature)*  
Director

VIKRAMSINGH INFRA PVT. LTD.

*(Signature)*  
Director



Depreciation as per Companies Act, 2013 (WORKING)											
Particulars	Date of Purchase	Cost of Purchase	W.D.V. as on 31.03.2018	Useful life as per Companies Act, 2013	Expired life upto 31.03.2019	Remaining life upto 31.03.2019	Scrap Value	Depreciable Amount	Depreciation during the year as on 31.03.2019	Amount written off from Reserve & Surplus	W.D.V. as on 31.03.2019
AIR CONDITIONER	05/03/2017	75,000.00	64,706.00	15	2.08	12.92	3,750.00	60,956.00	4,718.00	-	59,988.00
CAMERA FITTINGS	31/03/2017	60,500.00	41,342.00	3	1.00	2.00	3,025.00	38,317.00	19,159.00	-	22,183.00
COMPUTER & PERIPHERALS	01/02/2017	68,000.00	42,806.00	3	1.17	1.83	3,400.00	39,406.00	21,533.00	-	21,273.00
CONCRETE MIXER MACHINE	01/05/2018	389,830.50	-	15	0.92	14.08	19,492.00	370,338.50	22,660.00	-	367,170.50
OFFICE FURNITURE	25/07/2017	27,000.00	22,716.45	10	1.67	8.33	1,350.00	21,366.45	2,290.00	-	20,426.45
MOBILE PHONES	28/11/2017	37,053.57	34,730.57	5	1.33	3.67	1,853.00	35,200.57	7,538.00	-	27,192.57
MICROTECH INVERTOR	20/06/2018	2,966.10	-	15	0.78	14.22	148.00	2,818.10	146.00	-	2,820.10
HP PRINTER	20/06/2018	10,000.00	-	3	0.78	2.22	500.00	9,500.00	2,464.00	-	7,536.00
REFRIGERATOR	20/06/2018	19,687.50	-	15	0.78	14.22	984.00	18,703.50	970.00	-	18,717.50
TALLY ERP 9 SOFTWARE	25.04.2017	21,838.00	15,476.00	3	1.92	1.08	1,092.00	14,384.00	6,915.00	-	8,561.00
Shop at noida	08.12.2017	3,916,785.42	3,916,785.42								3,916,785.42
		4,628,661.09	4,138,562.44				35,594.00	610,990.12	88,393.00	-	4,472,653.54

VIKRAMSINGH INFRA PVT. LTD.  
*Ramesh Chandra Singh*  
 Director

VIKRAMSINGH INFRA PVT. LTD.  
*Rajendra Kumar*  
 Director



COMPUTATION OF DEPRECIATION ALLOWABLE AS PER THE INCOME TAX ACT, 1961										
BLOCK OF ASSETS	RATE OF DEPRECIATION	WDV AS ON 01.04.2018	LESS SALE/ADJUSTMENT	ADDITIONS		Total	Depreciation For The Year			WDV AS ON 31.03.2019
				MORE THAN 180 DAYS	LESS THAN 180 DAYS		FULL RATE	HALF RATE	TOTAL	
AIR CONDITIONER	15%	50124.00	0.00	0.00	0.00	50124.00	7519.00	0.00	7519.00	42605.00
CAMERA FITTINGS	15%	51425.00	0.00	0.00	0.00	51425.00	7714.00	0.00	7714.00	43711.00
COMPUTER & PERIPHERALS	40%	28560.00	0.00	0.00	0.00	28560.00	11424.00	0.00	11424.00	17136.00
OFFICE FURNITURE	10%	21870.00	0.00	0.00	0.00	21870.00	2187.00	0.00	2187.00	19683.00
MOBILE PHONES	15%	34274.57	0.00	0.00	0.00	34274.57	5141.00	0.00	5141.00	29133.57
TALLY ERP 9 SOFTWARE	40%	13103.00	0.00	0.00	0.00	13103.00	5241.00	0.00	5241.00	7862.00
CONCRETE MIXER MACHINE	40%	0.00	0.00	389830.50	0.00	389830.50	155932.00	0.00	155932.00	233898.50
MICROTECH INVERTOR	15%	0.00	0.00	2966.10	0.00	2966.10	445.00	0.00	445.00	2521.10
HP PRINTER	40%	0.00	0.00	10000.00	0.00	10000.00	4000.00	0.00	4000.00	6000.00
REFRIGERATOR	15%	0.00	0.00	19687.50	0.00	19687.50	2953.00	0.00	2953.00	16734.50
Shop at noida	0%	3196785.42	0.00	0.00	0.00	3196785.42	0.00	0.00	0.00	3196785.42
<b>TOTAL</b>		<b>3396141.99</b>	<b>0.00</b>	<b>422484.10</b>	<b>0.00</b>	<b>3818626.09</b>	<b>202556.00</b>	<b>0.00</b>	<b>202556.00</b>	<b>3616070.09</b>

VIKRAMSINGH INFRA PVT. LTD.  
*Vikram Singh*  
 Director

VIKRAMSINGH INFRA PVT. LTD.  
*Vikram Singh*  
 Director



LONG TERM LOANS & ADVANCES		
NOTE 10	As at 31	As at 31 March
PARTICULARS	March 2019	2018
Advance for land (Deepak Kumar)	800,000.00	700,000.00
AIIMS RG Angel Promot	50,244.00	-
Charu Singh	-	100,000.00
Rajeev ranjan	-	100,000.00
Rajendra Prasad	103,750.00	103,750.00
Kamla Constructions	930,000.00	300,000.00
Rohit Kumar Singh	-	130,000.00
<b>Loans &amp; Advance - Construction Business</b>		
Anju Singh	200,000.00	-
Chandan Kumar Mishra	376,000.00	-
Gupteshwar Construction	3,397,102.00	-
Lavkush Kumar singh	45,000.00	-
Maa Amlia	30,800.00	-
Nayan Construction	710,100.00	-
Phuljari Devi	200,000.00	-
P J Repairing Work	120,000.00	-
Sangita Devi	600,000.00	-
S.K. Sharma	100,000.00	-
<b>TOTAL</b>	<b>7,662,996.00</b>	<b>1,433,750.00</b>

VIKRAMSINGH INFRA PVT. LTD.  
*[Signature]*  
 Director



VIKRAMSINGH INFRA PVT. LTD.  
*[Signature]*  
 Director



**INVENTORIES**

**NOTE II**

<b>PARTICULARS</b>	<b>As at 31 March 2018</b>	<b>Addition During the year</b>	<b>Total as at 31 March 2019</b>
Advertisement	52,350.00		52,350.00
Apartment Lift	839,423.00		839,423.00
Alluminium Material & Fittings	838,040.00		838,040.00
Bank Charges	5,289.06		5,289.06
Bricks	2,737,317.50	314,362.00	3,051,679.50
Cement	5,150,417.94	797,500.00	5,947,917.94
Chips	1,658,606.18		1,658,606.18
Door fitting materials	389,398.00		389,398.00
Electrical Items	1,725,863.94	32,834.40	1,758,698.34
ESL Steel Bar	637,323.02	977,700.00	1,615,023.02
Freight	63,050.00		63,050.00
Fitting Materials	-	104,849.00	104,849.00
Granite Stone	84,800.00		84,800.00
Generator	680,000.00		680,000.00
Glass	53,614.00	25,000.00	78,614.00
Grill fitting	500,629.25	168,672.10	669,301.35
Hardware Items	280,956.00	228,582.68	509,538.68
Interest on Service Tax	8,486.00		8,486.00
Internet Charges	25,000.00		25,000.00
JCB Hire Charge	256,726.00	40,500.00	297,226.00
Labour Charges	10,537,130.00	825,415.00	11,362,545.00
Misc expense	93,125.00		93,125.00
Motor Pump	101,012.95		101,012.95
Nail	11,659.00		11,659.00
Paper Block	30,258.00		30,258.00
Painting Material	1,039,873.42	11,586.75	1,051,460.17
Peris	214,288.00		214,288.00
Plumbing Material	908,209.60		908,209.60
Plastic	2,500.00		2,500.00
Plywood	1,156,257.54		1,156,257.54
Putti	61,386.00		61,386.00
Repair & Maintenance	-	256,753.20	256,753.20
Salary	141,700.00		141,700.00
Sand	1,288,132.00	419,700.00	1,707,832.00
Stone Chips	-	193,200.00	193,200.00
Sanitary Items	556,073.25		556,073.25
Tiles & Marble fittings	1,048,027.50		1,048,027.50
Tiles & Marble	1,506,738.42		1,506,738.42
TMT Bar	4,138,234.52	63,560.70	4,201,795.22
Tractor Hire Charges	169,220.00	41,690.00	210,910.00
Unloading Charges	1,000.00		1,000.00
Wood	602,390.75		602,390.75
Written Off	31.33		31.33
	<b>39,594,537.17</b>	<b>4,501,905.83</b>	<b>44,096,443.00</b>

VIKRAMSINGH INFRA PVT. LTD.

*[Signature]*

Director

VIKRAMSINGH INFRA PVT. LTD.

*[Signature]*

Director



**TRADE RECEIVABLES**

**NOTE 12**

PARTICULARS	As at 31 March 2019	As at 31 March 2018
Arbind Kumar Singh	-	-
Ganesh Prasad	-	631,000.00
Manoj Kumar	-	-
Manoj Singh	-	415,550.00
Rakesh Kumar & Pratibha Sinha	-	335,670.00
R.N.Singh	-	-
Sabita Kumari	-	-
Saurav Kumar	157,000.00	488,000.00
Madhu Chandra Banerjee	124,250.00	
Madhu Srivastava Flat no. E-4	107,125.00	
Pramod Singh	229,000.00	
Raghav Singh	499,880.00	
Raj Braram Nonia	181,788.00	
Rajesh Tiwary	424,630.00	
Best Building Material	-	
Ganesh Prasad	-	
Manoj Singh	-	
Rakesh Kumar & Pratibha Sinha	-	
<b>TOTAL</b>	<b>1,723,673.00</b>	<b>1,870,220.00</b>

VIKRAMSINGH INFRA PVT. LTD.  
*Udaya K. Singh*  
 Director



VIKRAMSINGH INFRA PVT. LTD.  
*Rajesh Tiwary*  
 Director

NOTE 13		
PARTICULARS	As at 31 March 2019	As at 31 March 2018
Cash in Hand	573,690.50	38,862.00
Bank of India - Godhur ( A/c No. 470520110000186)	23,867.76	1,623,392.08
ICICI Bank Ltd.	263,557.60	148,775.50
<b>TOTAL</b>	<b>861,115.86</b>	<b>1,811,029.58</b>

SHORT TERM ADVANCES		
NOTE 14		
PARTICULARS	As at 31 March 2019	As at 31 March 2018
Madhu Chandra Banerjee	-	124,250.00
Madhu Srivastava Flat no. E-4	-	107,125.00
Pramod Singh	-	229,000.00
Raghav Singh	-	499,880.00
Raj Braram Nonia	-	181,788.00
Rajesh Tiwary	-	424,630.00
Best Building Material	-	5,248.10
<b>Loans &amp; Advances - for Contract Work</b>		
Rohit Hardware	55,119.32	-
<b>Loans &amp; Advances - Others</b>		
Sri Upendra Kumar Singh	270,000.00	-
Vikram Kumar Singh	48,224.95	-
Krishna Deo Singh	524,500.00	-
<b>Advances to Customer</b>		
Raj Kumar Arya	519,622.88	-
Dhawal Prakash Mishra	63,750.00	-
	<b>1,481,217.15</b>	<b>1,571,921.10</b>

OTHER CURRENT ASSETS		
NOTE 15		
PARTICULARS	As at 31 March 2019	As at 31 March 2018
TDS Receivable	71,636.00	-
<b>DUTIES &amp; TAXES</b>		
CGST	98,460.86	134,076.44
IGST	(95,230.79)	243,214.58
SGST	98,460.87	134,076.45
<b>GST Reverse Charge Input</b>		
CGST Against Reverse Charge	10,173.00	10,173.00
SGST Against Reverse Charge	10,173.00	10,173.00
<b>TOTAL</b>	<b>193,672.94</b>	<b>531,713.47</b>



VIKRAMSINGH INFRA PVT. LTD.  
*Uendra ...*  
 Director

VIKRAMSINGH INFRA PVT. LTD.  
*निशिता सिंह*  
 Director

OTHER INCOME			
NOTE 16			
PARTICULARS	As at 31 March 2019	As at 31 March 2018	
Interest on Income Tax Refund	-	-	
Discount Received	-	427.00	
Interest on Loan	-	-	
Sundry Balance written off	-	-	
Rental Income	550,000.00	-	
<b>TOTAL</b>	<b>550,000.00</b>	<b>427.00</b>	

EMPLOYEE BENEFIT EXPENSES			
NOTE 17			
PARTICULARS	As at 31 March 2019	As at 31 March 2018	
Accountant's Salary	-	-	
Staff Salary	238,700.00	322,750.00	
<b>TOTAL</b>	<b>238,700.00</b>	<b>322,750.00</b>	

OTHER EXPENSES			
NOTE 18			
PARTICULARS	As at 31 March 2019	As at 31 March 2018	
Accountant Salary	116,500.00	103,000.00	
Payment to Auditor	-	-	
- Statutory Audit Fees	12,000.00	5,782.35	
- Tax Audit Fees	10,000.00	7,804.65	
ROC Filing Fees	-	-	
Return Filing Fees	-	3,500.00	
Printing & Stationery	8,065.00	-	
Bank Charges	1,537.02	1,861.36	
Repair & Maintenance	-	-	
Round Off	(2.49)	(13.51)	
Professional Expense	34,746.00	-	
Power & Fuel	662,000.00	-	
Travelling Expense	112,248.00	-	
Travelling & Conveyance	4,685.00	125,000.00	
Legal Expense	-	25,000.00	
LED Bulbs	742.18	-	
Other Charges	78,242.00	2,439.00	
Insurance Charges	56,941.00	-	
Interest on TDS	36.00	186.00	
Interest on Service Tax	-	579.00	
Interest on Income Tax	-	1,208.00	
Guests Hospitality Expenses	-	6,648.00	
Hotel Fooding Expenses	4,144.92	2,609.52	
Hotel Lodging Expenses	-	122,310.80	
Internet Charges	-	39,000.00	
Mobile Expense	8,776.00	-	
Refreshment Expenses	-	2,971.42	
RERA Registration Fees	-	2,590.00	
<b>TOTAL</b>	<b>1,110,660.63</b>	<b>452,476.59</b>	



VIKRAMSINGH INFRA PVT. LTD.  
*Vikram Singh*  
 Director

VIKRAMSINGH INFRA PVT. LTD.  
*K. Patnia*  
 Director

**NOTE "19" OF NOTES TO ACCOUNTS ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31<sup>ST</sup> MARCH 2019 AND STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON THAT DATE**

**NOTE "19"**

**A) ACCOUNTING POLICIES:**

**1) Accounting Convention**

The accounts have been prepared on historical cost basis in accordance with applicable accounting standards and relevant provisions of the Companies Act, 2013. All expenses & income to the extent considered receivable & payable, respectively, unless stated otherwise are accounted for on accrual basis. Accounting policies not specifically referred to are consistent with generally accepted accounting systems.

**2) Revenue Recognition**

Expenses and income considered payable and receivable respectively have been accounted on accrual basis.

**B) NOTES ON ACCOUNTS**

- 1) Liabilities: All known liabilities have been provided for to the extent they were ascertainable.
- 2) Contingent Liabilities: No Provision has been made for liabilities which are contingent in nature but if material they have been provided by way of notes.
- 3) Fixed Assets: Fixed Assets (other than land where no depreciation is charged) are stated at the Written down Value (WDV) Cost comprises of purchases price and attributable cost of bringing the asset to its working condition for its intended use.
- 4) Depreciation: The Company is charging depreciation on the basis of life specified in Schedule II of the Companies Act, 2013.
- 5) Valuation of Inventories:
  - (a) There is no change in the method of Valuation of Inventories.
  - (b) Valuation of closing stock has been done at cost.
- 6) Current Assets and Liabilities: All assets and liabilities are presented as Current or Non-Current as per the company's normal operating cycle and other criteria set out in the Schedule III of the Companies Act, 2013. Based upon the nature of products and the time between the acquisition of assets for processing and their realization, the company has ascertained its operating cycle as 12 months for the purpose of current/non - current classification of assets and liabilities.
- 7) Sundry Debtors & Sundry Creditors: Balance of sundry debtors & sundry creditors are subject to confirmation.

VIKRAMSINGH INFRA PVT. LTD.

*[Handwritten Signature]*

Director

VIKRAMSINGH INFRA PVT LTD

*[Handwritten Signature]*

Director



8) **Deferred Tax:** Deferred Tax resulting from timing differences between accounting income and taxable income is computed for using the tax rates and laws that have been enacted or substantially enacted as on Balance Sheet Date. The Deferred tax Assets and Liabilities is recognized and carried forward only to the extent that there is a reasonable certainty that assets and liability will be adjusted in future.

In compliance with the Accounting Standard 22 relating to "Accounting for taxes on income" issued by the Institute of Chartered Accountants of India, the company has made provision for deferred tax liabilities as the amount of depreciation charged in books and the depreciation claimed are different.

9) The payment under the gratuity Act, 1972, and the Employees Provident Fund and miscellaneous Provisions Act, 1952 are not yet applicable to the company.

10) In view of the company's shares not listed and as the turnover of the company for the accounting period ended on 31<sup>st</sup> March, 2019 did not exceed Rs. 50 Crores, accounting standard 3, 17 & 18 issued by the Institute of Chartered Accountants of India are not applicable.

11) During the Examination of Books of Account with related documents, we observed that there is difference in the Input shown in the Books of Accounts and as per GST Electronic Ledger and Turnover as per GST and Books of Accounts also do not tally and the same are under the process of reconciliation.

12) Value of Closing Stock is taken as physically verified by the directors.

C) Additional information pursuant to the provisions of Schedule III to the companies Act, 2013:-

Payment to Auditors:

i)	Payment to Auditor - Statutory Audit Fees - Tax Audit Fees	Rs. 12,000.00/- Rs. 10,000.00/-
ii)	As Advisor in any other Capacity	NIL
iii)	In any Other Manner	NIL

D) Previous year's figures has been regrouped / rearranged wherever deemed necessary.

E) Details in respect of goods traded.

Particulars	Current Year		Previous Year	
	Qty. (M.T.)	Value(Rs.)	Qty. (M.T.)	Value(Rs.)
(i) Opening Stock	Nil	Nil	Nil	Nil

VIKRAMSINGH INFRA PVT. LTD.  
*[Signature]*  
Director

VIKRAMSINGH INFRA PVT. LTD.  
*[Signature]*  
Director



(ii)	Purchase	Nil	Nil	Nil	Nil
(iii)	Sales	Nil	Nil	Nil	Nil
(iv)	Closing Stock	Nil	Nil	Nil	Nil

(v)	Earning in Foreign Exchange	NIL	NIL	NIL	NIL
(vi)	Value of Import during the year	NIL	NIL	NIL	NIL
(vii)	Expenditure in Foreign Currency during the year	NIL	NIL	NIL	NIL
(viii)	Remittance in Foreign Currency on account of dividend (Net Tax)	NIL	NIL	NIL	NIL

F) Break Up of expenditure incurred on employees in respect of the remuneration aggregating to Rs. 60,00,000/- or more for the year or Rs.5,00,000/- per month were employed for part for the year.

Particulars	Employed for Full Year	Employed for Part of the Year
No. of Employees	NIL	NIL
Emoluments.	NIL	NIL

Signature to Notes "1" to "19"

For R. K. Patnia & Co  
Chartered Accountants

*Chandni Agarwal*  
**Chandni Agarwal**

Partner

Membership number: 415775

Firm's registration number: 002158C

UDIN: 19415775AAAAFP5005

Dhanbad, 16<sup>th</sup> day of September, 2019



VIKRAMSINGH INFRA PVT. LTD.

*Vikram Singh*

Director

VIKRAMSINGH INFRA PVT. LTD.

*Vikram Singh*

Director