



In practice since 1983

**R. K. PATNIA & CO.**

Chartered Accountants

1st Floor, Rathore Mansion  
Bank More, Dhanbad  
Pin Code : 826001  
(Jharkhand) India

Direct Tel: +91- 0326 2307628  
Mobile : +91- 9534912915  
          : +91- 9431122915  
Mail : rkpatniaco@hotmail.com

## Independent Auditor's Report

To the Members of **VIKRAMSINGH INFRA PRIVATE LIMITED**

Report on the Financial Statements

We have audited the accompanying financial statements of **VIKRAMSINGH INFRA PRIVATE LIMITED** ('the Company'), which comprise the balance sheet as at 31<sup>st</sup> March 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 and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes 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 the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



## **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

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

An audit involves performing procedures to obtain audit evidence about the amounts and 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 audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. 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 obtained by us 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 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 principles generally accepted in India, of the state of affairs of the Company as at 31<sup>st</sup> March 2018 and its statement of profit & loss for the year ended on that date.



## Report on Other Legal and Regulatory Requirements

1. We are of the view that Companies (Auditor's Report) Order, 2017 ("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:-

- i) Total paid up capital and reserves are not more than one crore rupees as on the Balance Sheet date ,
- ii) Borrowings from banks/Financial institutions do not exceed one crore rupees at any point of time during the financial year &
- iii) 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, 2017 ("the Order") in terms of sub-section (11) of section 143 of the Companies Act, 2013 in case of **VIKRAMSINGH INFRA PRIVATE LIMITED**.

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 and loss account 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 representation received from the directors as on 31<sup>st</sup> March 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March 2018 from being appointed as a director in terms of Section 164 (2) of the Act; and



- 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, there is no such matter to be reported under this rule.
- g) With respect to the adequacy of the internal financial controls over financial reporting of the company and operating effectiveness of such controls refer to our separate report in **Annexure A**.

For **R.K. Patnia & Co.**

Chartered Accountants

Firm's registration number: 002158C



**R.K.PATNIA**

Partner

Membership number: 071376

Dhanbad, the 23rd day of August, 2018



Company Name: Vikramsingh Infra Private Limited

PAN: AAECV4283H

FINANCIAL YEAR : 2017-18

ANNEXURE - A

Ref: Clause 13(f)

ASSESSMENT YEAR : 2018-19

**DISCLOSURES AS PER INCOME COMPUTATION AND DISCLOSURE STANDARD**

Particulars	Disclosures												
<b>ICDS - I</b> <b>Accounting Policies</b>	<ol style="list-style-type: none"><li>All significant accounting policies have been disclosed in Note -19 to Audited Financial Statement / Schedule annexed to and forming part of Balance Sheet and Profit &amp; Loss A/c.</li><li>The accounting policies have been consistently applied by the concern / entity unless otherwise stated. Further there is no change in accounting policy which has a material effect.</li></ol>												
<b>ICDS - II</b> <b>Valuation of Inventories</b>	<ol style="list-style-type: none"><li><b>Accounting Policy adopted in measuring inventories</b> Inventories are valued at the lower of actual cost and the net realizable value after providing for obsolescence and other losses, where considered necessary.  The method of determining cost of various categories of inventories are as follows :-<table border="1"><thead><tr><th>Sr. No.</th><th>Description</th><th>Method of determining cost</th></tr></thead><tbody><tr><td>1</td><td>Raw Material</td><td>Actual Cost</td></tr><tr><td>2</td><td>Work in Progress</td><td>Lower of Actual Cost or NRV</td></tr><tr><td>3</td><td>Finished Goods</td><td>Lower of Actual Cost or NRV</td></tr></tbody></table></li><li><b>Cost Formula used in measuring inventories</b><ol style="list-style-type: none"><li><i>For Item of Inventories that are not interchangeable</i> Specific identification cost formula is used.</li><li><i>For Item of Inventories that are ordinarily interchangeable</i> First - in First - out (FIFO) / Weighted average cost formula is used.</li></ol></li></ol>	Sr. No.	Description	Method of determining cost	1	Raw Material	Actual Cost	2	Work in Progress	Lower of Actual Cost or NRV	3	Finished Goods	Lower of Actual Cost or NRV
Sr. No.	Description	Method of determining cost											
1	Raw Material	Actual Cost											
2	Work in Progress	Lower of Actual Cost or NRV											
3	Finished Goods	Lower of Actual Cost or NRV											



	3. Total carrying amount of inventories and its appropriate classification	
	<b>Sr. No.</b>	<b>Description</b>
	1	Raw Material
	2	Work in Progress
	3	Finished Goods
	4	Consumable Stores & Spares
	5	Stock in Trade
		<b>Carrying Amount</b>
		Nil
		Nil
		Nil
		Nil
		Nil

**ICDS - III  
Construction Contracts**

Contract revenue and contract cost associated with contract has been recognized as revenue and expenditure respectively with reference to the completion of contract .

**ICDS - IV  
Revenue Recognition**

**1. In a transaction involving sale of goods:-**

a	Total amount not recognised as revenue during the previous year due to lack of reasonably certainty of its ultimate collection	Nil
b	Nature of uncertainty	

**2. In a transaction involving rendering of services:-**

a	Amount of revenue from service transactions recognised as revenue during the period	Nil
b	Method used to determine the stage of completion of service transactions in progress:-  <i>(i) Contract for the rendering of services which are directly related to the construction of the asset</i> The proportion that service transaction costs incurred for work performed upto the reporting date bear to the associated total service transaction costs.  <i>(ii) Service contracts with a duration of not more than ninety days</i> The completed service contract method of accounting is used for recognizing the revenue and cost.	

**3. Disclosure relating to service transactions in progress at the reporting date**

<b>Sr. No.*</b>	<b>Description</b>	<b>Amount</b>
1	Cost Incurred	Nil
2	Recognised Profit / (Loss)	Nil
3	Advances Received	Nil
4	Retentions	Nil



ICDS - V Tangible Fixed Assets	Not Applicable .																								
ICDS - VII Government Grants	The Government grants that is receivable as compensation for expenses or losses incurred in a previous F.Y or for the immediate support to the person with no further related costs, shall be recognized as Income of the period in which it is receivable.																								
ICDS - IX Borrowing Costs	<p>1. <b>Accounting policy adopted for borrowing costs</b> Borrowing costs include interest; amortization of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalization of such asset is added to the cost of the assets. Capitalization of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.</p> <p>2. <b>Borrowing Cost Capitalized during the year</b></p> <table border="1" data-bbox="574 987 1446 1144"> <thead> <tr> <th>Sr. No.</th> <th>Particulars</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>As Fixed Assets/ Intangible Assets/Capital Work in Progress</td> <td>Nil</td> </tr> <tr> <td>2</td> <td>As inventory</td> <td>Nil</td> </tr> </tbody> </table>	Sr. No.	Particulars	Amount	1	As Fixed Assets/ Intangible Assets/Capital Work in Progress	Nil	2	As inventory	Nil															
Sr. No.	Particulars	Amount																							
1	As Fixed Assets/ Intangible Assets/Capital Work in Progress	Nil																							
2	As inventory	Nil																							
ICDS - X Provisions, Contingent Liabilities and Contingent Assets	<p>1. <b>Disclosure in respect of each class of provision/contingent liability</b></p> <table border="1" data-bbox="574 1294 1446 2011"> <thead> <tr> <th>Sr. No.</th> <th>Particulars</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Description of the nature of the obligation</td> <td>Audit Fee Payable.</td> </tr> <tr> <td>2</td> <td>Carrying amount at the beginning of the previous year</td> <td>12,940/-</td> </tr> <tr> <td>3</td> <td>Carrying amount at the end of the previous year</td> <td>13,587/-</td> </tr> <tr> <td>4</td> <td>Additional provisions made during the previous year, including increases to existing provisions</td> <td>13,587/-</td> </tr> <tr> <td>5</td> <td>Amounts used, that is incurred and charged against the provision, during the previous year</td> <td>12,940/-</td> </tr> <tr> <td>6</td> <td>Unused amounts reversed during the previous year</td> <td>Nil</td> </tr> <tr> <td>7</td> <td>the amount of any expected reimbursement, stating the amount of</td> <td>Nil</td> </tr> </tbody> </table>	Sr. No.	Particulars	Description	1	Description of the nature of the obligation	Audit Fee Payable.	2	Carrying amount at the beginning of the previous year	12,940/-	3	Carrying amount at the end of the previous year	13,587/-	4	Additional provisions made during the previous year, including increases to existing provisions	13,587/-	5	Amounts used, that is incurred and charged against the provision, during the previous year	12,940/-	6	Unused amounts reversed during the previous year	Nil	7	the amount of any expected reimbursement, stating the amount of	Nil
Sr. No.	Particulars	Description																							
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6	Unused amounts reversed during the previous year	Nil																							
7	the amount of any expected reimbursement, stating the amount of	Nil																							



any asset that has been recognised for that expected reimbursement

2. Disclosure in respect of each class of contingent asset and related income recognised

Sr. No.	Particulars	Description
1	Brief description of the nature of the asset and related income	Nil
2	Carrying amount of asset at the beginning of the previous year	Nil
3	Carrying amount of asset at the end of the previous year	Nil
4	Additional amount of asset and related income recognised during the year including increases to assets and related income already recognised	Nil
5	amount of asset and related income reversed during the previous year	Nil

PLACE: DHANBAD

Date: 23<sup>rd</sup> Day of August, 2018



For R.K. Patnia & Co  
Chartered Accountants  
Firm Registration No. 002158C

R.K. Patnia  
Partner

Membership No. 071376



## ANNEXURE A

### ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT DATED AUGUST 23rd, 2018 ON THE FINANCIAL STATEMENTS OF VIKRAMSINGH INFRA PRIVATE LIMITED

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

We have audited the internal financial controls over financial reporting of Vikramsingh Infra Private Limited as of March 31, 2018 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

#### Management's Responsibility for Internal Financial Controls

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

#### Auditors' Responsibility

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

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

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



## Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

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

## Inherent Limitations of Internal Financial Controls over Financial Reporting

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

## Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For R.K. Patnia & Co.

Chartered Accountants

Firm's registration number: 002158C

R.K.PATNIA

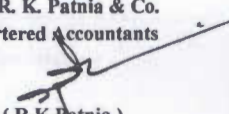
Partner

Membership number: 071376

Dhanbad, the 23rd day of August, 2018



Name of the Company Vikram Singh Infra Private Limited  
Balance Sheet as at 31st March 2018

	Particulars	Note No.	As at 31st March, 2018	As at 31st March, 2017
	1	2	3	4
<b>I</b>	<b>EQUITY AND LIABILITIES</b>			
<b>I</b>	<b>Shareholders' Funds</b>			
	(a) Share Capital	1	500,000.00	500,000.00
	(b) Reserves & Surplus	2	787,569.06	377,688.61
	(c) Money received against share warrants		-	-
<b>2</b>	<b>Share application money pending allotment</b>		-	-
<b>3</b>	<b>Non - current liabilities</b>			
	(a) Long term borrowings	3	159,000.00	-
	(b) Deferred tax liabilities ( Net )	4	6,928.16	2,493.25
	(c) Other Long term liabilities		-	-
	(d) Long - term provisions		-	-
<b>4</b>	<b>Current liabilities</b>			
	(a) Short - term borrowings	5	1,405,500.00	150,000.00
	(b) Trade payables	6	2,256,693.50	926,833.05
	(c) Other current liabilities	7	6,101,675.05	7,709,797.00
	(d) Short term provisions	8	153,855.50	88,791.60
	<b>TOTAL</b>		<b>11,371,221.27</b>	<b>9,755,603.51</b>
<b>II</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non current assets</b>			
	(a) Fixed assets			
	(i) Tangible Assets	9	4,138,562.44	199,437.00
	(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	1,433,750.00	4,166,993.00
	(e) Other non current assets		-	-
<b>2</b>	<b>Current assets</b>			
	(a) Current investments		-	-
	(b) Inventories	11	14,024.68	840,937.57
	(c) Trade receivables	12	1,870,220.00	2,558,877.00
	(d) Cash & Cash equivalents	13	1,811,029.58	311,669.94
	(e) Short term loans and advances	14	1,571,921.10	1,670,249.00
	(f) Other Current assets	15	531,713.47	7,440.00
	<b>TOTAL</b>		<b>11,371,221.27</b>	<b>9,755,603.51</b>
	<b>Accounting policies &amp; Notes to account</b>	19	Signed in terms of our separate report of even date attached	
	Place : Dhanbad Date : 23.08.2018	<b>VIKRAMSINGH INFRA PVT. LTD.</b> <i>Kumar Vikram</i> Director For Vikram Singh Infra Private limited ( Vikram Singh )		For R. K. Patnia & Co. Chartered Accountants  ( R K Patnia ) Partner M. No. 071376 Firm Registration No. 002158C

**VIKRAMSINGH INFRA PVT. LTD.**  
*Vikram Singh*  
 Director



Name of the Company Vikram Singh Infra Private Limited  
Profit & Loss statement for the year ended 31 st March 2018

	Particulars	Note No.	As at 31st March, 2018	As at 31st March, 2017
	1	2	3	4
I	<b>Revenue From Operations</b>			
	Sale of Flat		10,788,060.00	10,514,800.00
II	Other Income	16	427.00	4,198.00
III	<b>Total Revenue ( I + II )</b>		<b>10,788,487.00</b>	<b>10,518,998.00</b>
IV	<b>Expenses :</b>			
	Cost of materials consumed		9,417,625.00	9,869,601.55
	Purchase of stock in trade		-	-
	Changes in inventories of finished goods, WIP & Stock in trade		-	-
	Employee benefit expenses	17	322,750.00	305,500.00
	Financial costs		-	-
	Depreciation & Amortization expense		36,551.55	30,667.00
	Other Expense	18	452,476.59	61,555.05
	<b>Total Expenses</b>		<b>10,229,403.14</b>	<b>10,267,323.60</b>
V	<b>Profit before exceptional &amp; extraordinary items and tax ( III - IV )</b>		<b>559,083.86</b>	<b>251,674.40</b>
VI	Exceptional items		-	-
VII	<b>Profit before extraordinary items and tax ( V - VI )</b>		<b>559,083.86</b>	<b>251,674.40</b>
VIII	Extraordinary items		-	-
IX	<b>Profit before tax ( VII - VIII )</b>		<b>559,083.86</b>	<b>251,674.40</b>
X	Tax expense :			
	( 1 ) Current Tax		140,316.00	75,851.60
	( 2 ) Deferred Tax		4,434.91	877.25
XI	<b>Profit ( Loss ) for the period from continuing operations ( IX - X )</b>		<b>414,332.96</b>	<b>174,945.55</b>
XII	Profit / Loss from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	<b>Profit / loss from Discontinuing Operations ( afer tax ) XII - XIII</b>		<b>-</b>	<b>-</b>
XV	<b>Profit /Loss for the period ( XI + XIV )</b>		<b>414,332.96</b>	<b>174,945.55</b>
XVI	Earning per equity share :			
	( 1 ) Basic		8.29	3.50
	( 2 ) Diluted		8.29	3.50

Accounting policies & Notes to account

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Signed in terms of our separate report of even date attached

Place : Dhanbad  
Date : 23.08.2018

VIKRAMSINGH INFRA PVT. LTD.

Kumar Vikram

Director

For Vikram Singh Infra Private limited

( Vikram Singh )

For R. K. Patnia & Co.  
Chartered Accountants

( R K Patnia )  
Partner

M. No. 071376

Firm Registration No. 002158C

VIKRAMSINGH INFRA PVT. LTD.

Udaya K. Singh  
Director



NOTE 1 A				
Share Capital	As at 31 March 2018		As at 31 March 2017	
	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 2018		As at 31 March 2017	
	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		As at 31 March 2018		As at 31 March 2017	
Reserves & Surplus					
Opening Balance	377,688.61		220,511.06		
( + ) Net profit / Net Loss for the current year	414,380.46	792,069.06	174,945.55	395,456.61	
Add: Income Tax Refund		2,940.00			
Less: Pre Incorporation Expenses			14,880.00		
Less: 1/5 th expenses written off this year	7,440.00	7,440.00	7,440.00	7,440.00	
Less: Interest on Income Tax				10,328.00	
<b>TOTAL</b>		<b>787,569.06</b>		<b>377,688.61</b>	

VIKRAMSINGH INFRA PVT. LTD.

Kumar-Vikram

Director

VIKRAMSINGH INFRA (P) LTD.

Upendra Kumar Singh

DIRECTOR



LONG TERM BORROWINGS		
NOTE 3	As at 31 March 2018	As at 31 March 2017
PARTICULARS	2018	2017
Nirmal Enterprises	159,000.00	
<b>TOTAL</b>	<b>159,000.00</b>	<b>-</b>

DEFERRED TAX LIABILITY		
NOTE 4	As at 31 March 2018	As at 31 March 2017
PARTICULARS	2018	2017
Depreciation as per Books of Accounts	36,551.55	30,667.00
Depreciation as per I.T. Act	50,904.00	33,506.00
(A)	14,352.45	2,839.00
Deferred Tax Liability @ 30% on (A)	4,305.74	851.70
Add: Education Cess & Secondary Higher Education Cess @ 3%	129.17	25.55
Deferred Tax Liability arising due to Difference in Depreciation	4,434.91	877.25
Add: Opening Balance	2,493.25	1,616.00
	<b>6,928.16</b>	<b>2,493.25</b>

NOTE NO-5 Short Term Borrowings		
PARTICULARS	As at 31 March 2018	As at 31 March 2017
<u>Unsecured Loan</u>		
Krishna Deo Singh	275,500.00	
M's U.K. Singh (HUF)	150,000.00	150,000.00
Neta Singh	980,000.00	
	<b>1,405,500.00</b>	<b>150,000.00</b>

NOTE 6		
PARTICULARS	As at 31 March 2018	As at 31 March 2017
Associated Trading	77,463.00	-
Baba Cement Agency	1,605,300.00	-
Gagan Ferro	-	429,260.00
M.R. Ghosh	-	121,784.00
Marbles & Tiles House	56,616.00	-
Ply House	32,745.00	-
Parak Enterprises	192,500.00	-
Rahul Enterprises	137,911.00	-
Tiles Centre	-	47,040.00
Ramesh Chandra Ruj	25,116.00	-
Surya Cement Udyog	6,822.50	-
Swastik Ispat safty	122,220.00	31,314.00
Mansarovar	-	94,690.00
Deepak Enterprises	-	40,002.63
CDM Green Project	-	122,181.00
Balmiki Tiles	-	40,561.42
<b>TOTAL</b>	<b>2,256,693.50</b>	<b>926,833.05</b>



VIKRAMSINGH INFRA (P) LTD.  
Kumar-Vikram  
DIRECTOR

VIKRAMSINGH INFRA (P) LTD.  
Ukendra Kumar  
DIRECTOR

**OTHER CURRENT LIABILITIES**

NOTE 7		
PARTICULARS	As at 31 March 2018	As at 31 March 2017
<b>Advance From Nirmala Enclave</b>		
Gopal Singh	197,600.00	5,100.00
Dheval Prakash Mishra	96,250.00	
Manoj Kumar Singh	88,000.00	
Manoj Singh(Adv.)	880,000.00	
Pawan Kumar	880,000.00	
Sarita Pathak	44,880.00	
Sushma Devi	880,000.00	
<b>Advance from Customers for Nirmal Residency</b>		
Ashish Sarkar	-	96,250.00
Ganesh Prasad		
Himansu Biswas	21,875.00	21,875.00
Madhu Srivastava	-	
Manju Singh	1,786,250.00	1,786,250.00
Manuraj Gupta	109,415.00	109,415.00
NP Singh	-	305,212.00
Pramod Kumar Singh	387,040.00	387,040.00
Pramod Singh	-	
Raghav Singh	-	1,824,750.00
Rajesh Tiwary	-	1,443,750.00
Rakesh Kumar & Pratibha Sinha		
R.N.Singh		
Shanti Nagendra Singh	88,000.00	
Sarita Kumari	1,997.00	1,359,050.00
Saurav Kumar		
Shivjee	119,300.00	119,300.00
<b>Advance from Director</b>		
Sri Upendra Kumar Singh	130,000.00	130,000.00
Vikram Kumar Singh	389,833.05	115,795.00
<b>Outstanding Expenses</b>		
Audit Fees	-	-
TDS Payable	1,235.00	2,260.00
Service Tax	-	3,750.00
	<b>6,101,675.05</b>	<b>7,704,697.00</b>



**SHORT TERM PROVISIONS**

NOTE 8		
PARTICULARS	As at 31 March 2018	As at 31 March 2017
Provision for Income Tax	140,268.50	75,851.60
Provision for Audit Fees	13,587.00	12,940.00
<b>TOTAL</b>	<b>153,855.50</b>	<b>88,791.60</b>

VIKRAMSINGH INFRA (P) LTD.  
Kumar-Vikram  
DIRECTOR

VIKRAMSINGH INFRA (P) LTD.  
Kumar-Vikram  
DIRECTOR

NOTE 9

AS PER COMPANIES ACT, 2013

PARTICULARS	Purchase Date	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost as at 1.4.2017	Add This Year	Sales Adj.	Net Cost As on 31.3.2018	Upto 1.4.2017	Depreciation This Year	Sale Adj.	Total As on 31.3.2018	As on 31.3.2018	As on 31.03.2017
AIR CONDITIONER	05/03/2017	75,000.00	-	-	75,000.00	3,315.00	4,779.00	-	10,294.00	64,706.00	69,485.00
CAMERA FITTINGS	31/03/2017	60,500.00	-	-	60,500.00	-	19,158.00	-	19,158.00	41,342.00	60,500.00
COMPUTER & PERIPHERALS	01/02/2017	68,000.00	-	-	68,000.00	22,800.00	2,394.00	-	25,194.00	42,806.00	45,200.00
OFFICE FURNITURE	25/07/2017	27,000.00	-	-	27,000.00	2,748.00	1,535.55	-	4,283.55	22,716.45	24,252.00
MOBILE PHONES	28.11.2017	-	37,053.57	-	37,053.57	-	2,323.00	-	2,323.00	34,730.57	-
TALLY ERP 9 SOFTWARE	25.04.2017	-	21,838.00	-	21,838.00	-	6,362.00	-	6,362.00	15,476.00	-
Shop at noida	08.12.2017	-	3,916,785.42	-	3,916,785.42	-	-	-	-	3,916,785.42	-
<b>TOTAL</b>		<b>230,500.00</b>	<b>-</b>	<b>-</b>	<b>4,206,176.99</b>	<b>31,063.00</b>	<b>36,551.55</b>	<b>-</b>	<b>67,614.55</b>	<b>4,138,562.44</b>	<b>199,437.00</b>

## Depreciation as per Companies Act, 2013 (WORKING)

Particulars	Date of Purchase	Cost of Purchase	W.D.V. as on 31.03.2017	Useful life as per Companies Act, 2013	Expired life upto 31.03.2018	Remaining life upto 31.03.2018	Scrap Value	Depreciable Amount	Depreciation during the year as on 31.03.2018	Amount written off from Reserve & Surplus	W.D.V. as on 31.03.2018
AIR CONDITIONER	05/03/2017	75,000.00	69,881.00	15	1.08	13.92	3,750.00	66,131.00	4,779.00	-	65,102.00
CAMERA FITTINGS	31/03/2017	60,500.00	60,500.00	3	0.00	3.00	3,025.00	57,475.00	19,158.00	-	41,342.00
COMPUTER & PERIPHERALS	01/02/2017	68,000.00	45,200.00	3	0.17	2.83	3,400.00	41,800.00	2,394.00	-	42,806.00
OFFICE FURNITURE	25/07/2017	27,000.00	24,252.00	10	0.67	9.33	1,350.00	22,902.00	1,535.55	-	22,716.45
MOBILE PHONES	28.11.2017	37,053.57	-	5	0.00	5.00	1,853.00	35,200.57	2,323.00	-	34,730.57
TALLY ERP 9 SOFTWARE	25.04.2017	21,838.00	-	3	0.00	3.00	1,092.00	20,746.00	6,362.00	-	15,476.00
Shop at noida	08.12.2017	3,916,785.42	-	-	-	-	-	-	-	-	3,916,785.42
		<b>4,206,176.99</b>	<b>199,833.00</b>				<b>14,470.00</b>	<b>244,254.57</b>	<b>36,551.55</b>	<b>-</b>	<b>4,138,958.44</b>



VIKRAMSINGH INFRA (P) LTD.

Kumar Vikram

DIRECTOR

VIKRAMSINGH INFRA (P) LTD.

Anand Kumar Singh

DIRECTOR



**LONG TERM LOANS & ADVANCES**

<b>NOTE 10</b>	<b>As at 31 March</b>	<b>As at 31 March</b>
<b>PARTICULARS</b>	<b>2018</b>	<b>2017</b>
Advance for land (Deepak Kumar)	700,000.00	700,000.00
Advance Tax (F.Y 17-18)	-	80,000.00
AIMS RG ANGEL Promot	-	1,400,000.00
Charu Singh	100,000.00	100,000.00
Kone Eleve	-	813,243.00
Nirmal Enterprises	-	240,000.00
Nirmala Singh	-	500,000.00
Rajeev ranjan	100,000.00	100,000.00
Rajendra Prasad	103,750.00	103,750.00
Kamla Constructions	300,000.00	
Rohit Kumar Singh	130,000.00	130,000.00
Advance Against Shop	-	
<b>TOTAL</b>	<b>1,433,750.00</b>	<b>4,166,993.00</b>

**VIKRAMSINGH INFRA (P) LTD.**

*Kumar-Vikram*

**DIRECTOR**

**VIKRAMSINGH INFRA (P) LTD.**

*Shri. R. K. Patnia*

**DIRECTOR**



**INVENTORIES**

**NOTE 11**

<b>PARTICULARS</b>	<b>As at 31 March 2017</b>	<b>Addition During the year</b>	<b>Total as at 31 March 2018</b>
Advertisement	37,350.00	15,000.00	52,350.00
Apartment Lift	-	839,243.00	839,243.00
Alluminium Material & Fittings	838,040.00	-	838,040.00
Bank Charges	5,289.06	-	5,289.06
Bricks	1,994,550.00	742,767.50	2,737,317.50
Cement	3,837,964.90	1,312,453.04	5,150,417.94
Chips	1,132,886.00	525,720.18	1,658,606.18
Door fitting materials	389,398.00	-	389,398.00
Electrical Items	1,145,480.63	580,383.31	1,725,863.94
ESL Steel Bar	637,323.02	-	637,323.02
Freight	63,050.00	-	63,050.00
Granite Stone	-	84,800.00	84,800.00
Generator	680,000.00	-	680,000.00
Glass	53,614.00	-	53,614.00
Grill fitting	265,000.00	235,629.25	500,629.25
Hardware Items	-	280,956.00	280,956.00
Interest on Service Tax	8,486.00	-	8,486.00
Internet Charges	25,000.00	-	25,000.00
JCB Hire Charges	254,276.00	2,450.00	256,726.00
Labour Charges	9,401,608.00	1,135,522.00	10,537,130.00
Misc expense	93,125.00	-	93,125.00
Motor Pump	91,637.95	9,375.00	101,012.95
Nail	11,659.00	-	11,659.00
Paper Block	30,258.00	-	30,258.00
Painting Material	835,840.00	204,033.42	1,039,873.42
Peris	214,288.00	-	214,288.00
Plumbing Material	666,110.00	242,099.60	908,209.60
Plastic	2,500.00	-	2,500.00
Plywood	854,948.00	301,309.54	1,156,257.54
Putti	61,386.00	-	61,386.00
Salary	141,700.00	-	141,700.00
Sand	808,392.00	479,740.00	1,288,132.00
Sanitary Items	469,437.00	86,636.25	556,073.25
Tiles & Marbal fittings	731,140.00	316,887.50	1,048,027.50
Tiles & Marbal	1,506,738.42	-	1,506,738.42
TMT Bar	2,942,528.00	1,195,706.52	4,138,234.52
Tractor Hire Charges	169,220.00	-	169,220.00
Unloading Charges	1,000.00	-	1,000.00
Wood	602,390.75	-	602,390.75
Written Off	31.33	-	31.33
	<b>31,003,645.06</b>	<b>8,590,712.11</b>	<b>39,594,357.17</b>



					<b>Cost Per Sq. Feet</b>
Balance WIP as on 31.03.2017	840,937.57	508.51	Sq. Feet		1,653.73
Add: Area Constructed this year	8,590,712.11	8,410.00	Sq. Feet		1,021.49
Total Constructed Area	9,431,649.68	8,918.51	Sq. Feet		1,057.54
Less: Transfer to Landlord(30%)	-	2,523.00	Sq. Feet		-
Constructed Area Available	9,431,649.68	6,395.51	Sq. Feet		1,474.73
Less: Cost of Constructed Area Sold In FY 17-18	9,417,625.00	6,386.00	Sq. Feet		1,474.73
	14,024.68	9.51	Sq. Feet		1,474.73

**VIKRAMSINGH INFRA (P) LTD.**  
Kumar-Vikram

**DIRECTOR**

**VIKRAMSINGH INFRA (P) LTD.**  
Ukeshna K. Singh

**DIRECTOR**

**TRADE RECEIVABLES**

**NOTE 12**

<b>PARTICULARS</b>	<b>As at 31 March 2018</b>	<b>As at 31 March 2017</b>
Arbind Kumar Singh	-	461,300.00
Ganesh Prasad	631,000.00	631,000.00
Manoj Kumar	-	3,750.00
Manoj Singh	415,550.00	415,550.00
Rakesh Kumar & Pratibha Sinha	335,670.00	409,000.00
R.N.Singh	-	10,277.00
Sabita Kumari	-	140,000.00
Saurav Kumar	488,000.00	488,000.00
<b>TOTAL</b>	<b>1,870,220.00</b>	<b>2,558,877.00</b>

**CASH & CASH EQUIVALENTS**

**NOTE 13**

<b>PARTICULARS</b>	<b>As at 31 March 2018</b>	<b>As at 31 March 2017</b>
Cash in Hand	38,862.00	88,729.00
Bank of India - Godhur ( A/c No. 470520110000186)	1,623,392.08	222,940.94
ICICI Bank Ltd.	148,775.50	
<b>TOTAL</b>	<b>1,811,029.58</b>	<b>311,669.94</b>

**SHORT TERM ADVANCES**

**NOTE 14**

<b>PARTICULARS</b>	<b>As at 31 March 2018</b>	<b>As at 31 March 2017</b>
333 Enterprises	-	164,100.00
Arun Giri	-	25,000.00
Dhrubdas Chatterjee	-	18,000.00
Dilip Kumbhkar	-	9,000.00
Iftekhar Alam	-	19,500.00
Md. Rizwan Ansari	-	6,100.00
Swastik Ply	-	2,472.00
Madhu Chandra Banerjee	124,250.00	124,250.00
Madhu Srivastava Flat no. E-4	107,125.00	332,125.00
Pramod Singh	229,000.00	260,000.00
Raghav Singh	499,880.00	
Raj Braram Nonia	181,788.00	181,788.00
Rajesh Tiwary	424,630.00	
Vikram Kumar Singh	-	527,914.00
Best Building Material	5,248.10	
<b>TOTAL</b>	<b>1,571,921.10</b>	<b>1,670,249.00</b>



**VIKRAMSINGH INFRA (P) LTD.**  
*Kumar Vikram*  
**DIRECTOR**

**VIKRAMSINGH INFRA (P) LTD.**  
*Shubra K. Singh*  
**DIRECTOR**

**OTHER CURRENT ASSETS**

**NOTE 15**

<b>MISC EXP. (ASSETS)</b>		
Pre Operational Exp.	-	7,440.00
<b>DUTIES &amp; TAXES</b>		
CGST	134,076.44	
IGST	243,214.58	
SGST	134,076.45	
<b>GST Reverse Charge Input</b>		
CGST Against Reverse Charge	10,173.00	
SGST Against Reverse Charge	10,173.00	
<b>TOTAL</b>	<b>531,713.47</b>	<b>7,440.00</b>

**OTHER INCOME**

**NOTE 16**

<b>PARTICULARS</b>	<b>As at 31 March 2018</b>	<b>As at 31 March 2017</b>
Interest on Income Tax Refund	-	-
Discount Received	427.00	448.00
Interest on Loan	-	3,750.00
Sundry Balance written off	-	-
<b>TOTAL</b>	<b>427.00</b>	<b>4,198.00</b>

**EMPLOYEE BENEFIT EXPENSES**

**NOTE 17**

<b>PARTICULARS</b>	<b>As at 31 March 2018</b>	<b>As at 31 March 2017</b>
Accountant's Salary	-	-
Staff Salary	322,750.00	119,500.00
Labour Charges	-	186,000.00
Peon's Salary	-	-
<b>TOTAL</b>	<b>322,750.00</b>	<b>305,500.00</b>

**VIKRAMSINGH INFRA (P) LTD.**

*Kumar Vikram*

**DIRECTOR**



**VIKRAMSINGH INFRA (P) LTD.**

*Udaya W. Singh*

**DIRECTOR**

**OTHER EXPENSES**

NOTE 18	As at 31 March	As at 31 March
PARTICULARS	2018	2017
Accountant Salary	103,000.00	22,000.00
Payment to Auditor		
- Statutory Audit Fees	5,782.35	5,507.00
- Tax Audit Fees	7,804.65	7,433.00
ROC Filing Fees	-	-
Return Filing Fees	3,500.00	
Printing & Stationery	-	-
Bank Charges	1,861.36	-
Repair & Maintenance	-	3,514.00
Round Off	(13.51)	1.05
Donation	-	5,100.00
Preliminary Expenses written off	-	-
Travelling & Conveyance	125,000.00	18,000.00
Legal Expense	25,000.00	
Other Charges	2,439.00	-
Interest on TDS	186.00	
Interest on Service Tax	579.00	
Interest on Income Tax	1,208.00	
Guests Hospitality Expenses	6,648.00	
Hotel Fooding Expenses	2,609.52	
Hotel Lodging Expenses	122,310.80	
Internet Charges	39,000.00	
Refreshment Expenses	2,971.42	
RERA Registration Fees	2,590.00	-
<b>TOTAL</b>	<b>452,476.59</b>	<b>61,555.05</b>

**VIKRAMSINGH INFRA (P) LTD.**  
*Kumar-Vikram*  
**DIRECTOR**



**VIKRAMSINGH INFRA (P) LTD.**  
*Udaya K. Singh*  
**DIRECTOR**

COMPUTATION OF DEPRECIATION ALLOWABLE AS PER THE INCOME TAX ACT, 1961										
BLOCK OF ASSETS	RATE OF DEPRECIATION	WDV AS ON 01.04.2017	LESS SALE/ADJUSTMENT	ADDITIONS		Total	Depreciation For The Year			WDV AS ON 31.03.2018
				MORE THAN 180 DAYS	LESS THAN 180 DAYS		FULL RATE	HALF RATE	TOTAL	
AIR CONDITIONER	15%	58969.00	0.00	-	-	58,969.00	8,845.00	-	8845.00	50124.00
CAMERA FITTINGS	15%	60500.00	0.00	-	-	60,500.00	9,075.00	-	9075.00	51425.00
COMPUTER & PERIPHERALS	40%	47600.00	0.00	-	-	47,600.00	19,040.00	-	19040.00	28560.00
OFFICE FURNITURE	10%	24300.00	0.00	-	-	24,300.00	2,430.00	-	2430.00	21870.00
MOBILE PHONES	15%	0.00	0.00	-	37,053.57	37,053.57	-	2,779.00	2779.00	34274.57
TALLY ERP 9 SOFTWARE	40%	0.00	0.00	21,838.00	-	21,838.00	8,735.00	-	8735.00	13103.00
Shop at noida	0%	0.00	0.00	-	3,916,785.42	3,916,785.42	-	-	0.00	3916785.42
<b>TOTAL</b>		<b>191369.00</b>	<b>0.00</b>	<b>21838.00</b>	<b>3953838.99</b>	<b>4167045.99</b>	<b>48125.00</b>	<b>2779.00</b>	<b>50904.00</b>	<b>4116141.99</b>

VIKRAMSINGH INFRA (P) LTD.  
*Kumar Vikram*  
 DIRECTOR

VIKRAMSINGH INFRA (P) LTD.  
*Vikram Singh*  
 DIRECTOR



**NOTE "19" OF NOTES TO ACCOUNTS ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31<sup>ST</sup> MARCH 2018 AND STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON THAT DATE**

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**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.

VIKRAMSINGH INFRA (P) LTD.

Kumar-Vikram

DIRECTOR

VIKRAMSINGH INFRA (P) LTD.

Vikram Singh

DIRECTOR



- 7) Sundry Debtors & Sundry Creditors: Balance of sundry debtors & sundry creditors are subject to confirmation.
- 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, 2015 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 Document , We Observed that as per GST CREDIT Ledger Total Input is Rs. 511367.47(Dr) as on 31.03.2018 Whereas , In Books Balance Shows Rs.406253.00 (Dr.). Difference of Rs . 105114.47 . Which is under Reconciliation

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. 5,782.35/- Rs. 7,804.65/-
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.

VIKRAMSINGH INFRA (P) LTD.  
Kumar-Vikram  
DIRECTOR

VIKRAMSINGH INFRA (P) LTD.  
Mandira K. Singh  
DIRECTOR





**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
(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  
Firm's registration number: 002158C

**R. K. Patnia**  
Partner  
Membership number: 071376



Dhanbad, 23th day of August, 2018

Company Profile as on 31<sup>st</sup> March, 2018

Company Name : VikramSingh Infra Private Limited  
CIN : U70102JH2013PTC001224  
Registration Number : 001224  
Date of Incorporation : 08/05/2013  
Company Category : Company Limited by Shares  
Nature of Business : Construction Business  
Address of Registered office : P.O. Polytechnic, Babudih,  
Dhanbad – 826001 (Jharkhand)

Directors' Detail:

DIN	Full Name	Designation
06381640	Vikram kumar	Director
06534702	Upendra Kumar Singh	Director
06534731	Nirmala Singh	Director

Shareholders' List:

Name of the Shareholder	No. of Shares Held
Vikram kumar	20000
Upendra Kumar Singh	20000
Nirmala Singh	10000
<b>Total</b>	<b>50000</b>

Place: Dhanbad  
Dated: 23.08.2018



For R K Patnia & Co.  
Chartered Accountants

(R K Patnia)  
Partner  
M. No. 071376  
FRN 002158C

<b>Computation of Taxable Income</b>		
For the Assessment year	2018-19	Amount
<b>Business Income :</b>		
Net Profit as per Profit & Loss A/C		559,083.86
Add: Depreciation charged as per Books of Accounts		36,551.55
		<u>595,635.41</u>
Less: Depreciation allowable as per the Income Tax Act,1961		50,904.00
	<b>Total Income</b>	<u>544,731.41</u>
	<b>Rounded off</b>	544,730.00
Add: Donation (Disallowed Exp.)		186.00
Interest on TDS		544,916.00
Income Tax Liabilities @ 25%	(A)	136,229.00
<b><u>TOTAL INCOME AS PER SECTION 115 JB</u></b>		
Book Profit as per MAT		559,083.86
18.5% of Book Profit	(B)	103,431.00
<b>Tax Payable (Higher of MAT &amp; IT Act)</b>	<b>HIGHER OF (A) &amp; (B)</b>	<b>136,229.00</b>
Add: Education Cess @2%		2,725.00
Add: S & HE Cess @1%		1,362.00
Tax as per Income Tax Act,1961		<u>140,316.00</u>
Add: Interest u/s 234A	0	
Add: Interest u/s 234B	3018	
Add: Interest u/s 234C	2282	5,300.00
		<u>145,616.00</u>
Less: Advance Tax		
15th September	50000	
16th March	40000	90,000.00
		<u>55,620.00</u>
Less: Self Assessment Tax Paid		55,620.00
<b>Tax Payable/Refund</b>		<u>Nil</u>