



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 :rkpatniarco@hotmail.com

Independent Auditor's Report

To the Members of VIKRAMSINGH INFRA PRIVATE LIMITED

Opinion

We have audited the accompanying financial statements of **VIKRAMSINGH INFRA PRIVATE LIMITED**, Babudih, Dhanbad – 826001, Jharkhand, which comprises the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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, 2020, and profit 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

As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, 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 the 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 in case of **VIKRAMSINGH INFRA PRIVATE LIMITED**.

As required by Section 143 (3) of the Act, we report that:

- 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.
- 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.
- 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 31 March 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2020 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 31.03.2020 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 does not have any pending litigation as on 31.03.2020
 - ii) As there is no material foreseeable loss, the company has not made provisions, on long term contracts including derivative 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



Date- 15.09.2020
Place- Dhanbad
UDIN- 20415775AAAADG8935

Name of the Company Vikram Singh Infra Private Limited
Balance Sheet as at 31st March 2020

	Particulars	Note No.	As at 31st March, 2020	As at 31st March, 2019
	1	2	3	4
I	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
	(a) Share Capital	1	500,000.00	500,000.00
	(b) Reserves & Surplus	2	1,724,456.24	1,673,924.92
	(c) Money received against share warrants		-	-
2	Share application money pending allotment		-	-
3	Non - current liabilities			
	(a) Long term borrowings	3	859,000.00	859,000.00
	(b) Deferred tax liabilities (Net)	4	47,265.60	36,610.54
	(c) Other Long term liabilities		-	-
	(d) Long - term provisions		-	-
4	Current liabilities			
	(a) Short - term borrowings	5	1,130,000.00	1,130,000.00
	(b) Trade payables	6	5,824,467.00	5,562,720.68
	(c) Other current liabilities	7	13,451,875.00	6,932,786.00
	(d) Short term provisions	8	30,197.00	309,276.50
	TOTAL		23,567,264.84	17,004,318.64
II	ASSETS			
1	Non current assets			
	(a) Fixed assets			
	(i) Tangible Assets	9	4,385,502.43	4,472,653.54
	(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	12,646,108.00	7,662,990.00
	(e) Other non current assets		-	-
2	Current assets			
	(a) Current investments		-	-
	(b) Inventories	11	883,314.49	608,990.15
	(c) Trade receivables	12	2,056,633.00	1,727,675.00
	(d) Cash & Cash equivalents	13	476,424.92	861,115.86
	(e) Short term loans and advances	14	2,965,477.15	1,481,217.15
	(f) Other Current assets	15	153,804.85	193,672.94
	TOTAL		23,567,264.84	17,004,318.64
	Accounting policies & Notes to account	19	Signed in terms of our separate report of even date attached	
	Place : Dhanbad Date : 15.09.2020		For M/s R. K. Patnia & Co. Chartered Accountants Firm Reg No. 002158C <i>Chandni Agarwal</i> (Chandni Agarwal) Partner M. No. 415775	
	For Vikram Singh Infra Private Limited. <i>Vikram Singh</i> (Director)			

VIKRAMSINGH INFRA PVT. LTD.

निर्मला सिंह

Director

Name of the Company Vikram Singh Infra Private Limited
Profit & Loss statement for the year ended 31 st March 2020

	Particulars	Note No.	As at 31st March, 2020	As at 31st March, 2019
	1	2	3	4
I	Revenue From Operations			
	Sale of Flat		2,040,000.00	7,099,200.00
	Receipt from Contract Work		-	3,035,423.73
II	Other Income	16	74,600.00	550,000.00
III	Total Revenue (I + II)		2,114,600.00	10,684,623.73
IV	Expenses :			
	Cost of materials consumed	11	1,290,101.70	8,038,255.36
	Purchase of stock in trade		-	-
	Changes in inventories of finished goods, WIP & Stock in trade		-	-
	Employee benefit expenses	17	266,500.00	238,700.00
	Financial costs		-	-
	Depreciation & Amortization expense	9	87,151.00	88,393.00
	Other Expense	18	362,183.42	1,110,660.63
	Total Expenses		2,005,936.12	9,476,008.99
V	Profit before exceptional & extraordinary items and tax (III - IV)		108,663.88	1,208,614.74
VI	Exceptional items		-	-
VII	Profit before extraordinary items and tax (V - VI)		108,663.88	1,208,614.74
VIII	Extraordinary items		-	-
IX	Profit before tax (VII - VIII)		108,663.88	1,208,614.74
X	Tax expense :			
	(1) Current Tax		17,597.00	287,276.50
	(2) Deferred Tax		10,655.06	29,682.38
XI	Profit (Loss) for the period from continuing operations (IX - X)		80,411.82	891,655.86
XII	Profit / Loss from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit / loss from Discontinuing Operations (after tax) XII - XIII		-	-
XV	Profit /Loss for the period (XI + XIV)		80,411.82	891,655.86
XVI	Earning per equity share :			
	(1) Basic		1.61	17.83
	(2) Diluted		1.61	17.83

Accounting policies & Notes to account

19

Signed in terms of our separate report of even date attached

Place : Dhanbad
Date : 15.09.2020

For M/s R. K. Patnia & Co,
Chartered Accountants
Firm Reg No. 002158C

For Vikram Singh Infra Private Limited
Vikram Singh
(Director)



Chandni Aggarwal
(Chandni Aggarwal)
Partner
M. No. 415775

VIKRAMSINGH INFRA PVT. LTD.
Vikram Singh
Director

NOTE 1 A				
Share Capital	As at 31 March 2020		As at 31 March 2019	
	Number	Amt (Rs)	Number	Amt (Rs)
Authorised				
Equity Shares of Rs 10/- each	150,000.00	1,500,000.00	150,000.00	1,500,000.00
Issued				
Equity Shares of Rs 10/- each	50,000.00	500,000.00	50,000.00	500,000.00
Subscribed & fully Paid up				
Equity Shares of Rs 10/- each fully paid up	50,000.00	500,000.00	50,000.00	500,000.00
TOTAL	50,000.00	500,000.00	50,000.00	500,000.00

NOTE 1 B				
Shareholding more than 5%				
Name of the Shareholder	Equity Shares			
	As at 31 March 2020		As at 31 March 2019	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Kumar Vikram	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 2020		As at 31 March 2019
Opening Balance	1,673,924.92		787,569.06	
(+) Net profit / Net Loss for the current year	80,411.82	1,754,336.74	891,655.86	1,679,224.92
Less: Interest on Income Tax	26,937.50		5,300.00	
Less: Income Tax Refund adjusted against Demand (AY 2019-20)	2,943.00	29,880.50		5,300.00
TOTAL		1,724,456.24		1,673,924.92

Vikram Singh
Upendra Kumar Singh
Director



VIKRAM SINGH PATNIA & CO. LTD.
R. K. PATNIA
Director

LONG TERM BORROWINGS		
NOTE 3		As at 31 March 2019
PARTICULARS	As at 31 March 2020	
Nirmal Enterprises	859,000.00	859,000.00
TOTAL	859,000.00	859,000.00

DEFERRED TAX LIABILITY		
NOTE 4		As at 31 March 2019
PARTICULARS	As at 31 March 2020	
Depreciation as per Books of Accounts	87,151.00	88,393.00
Depreciation as per I.T. Act	128,132.00	202,556.00
(A)	40,981.00	114,163.00
Deferred Tax Liability @ 25% on (A)	10,245.25	28,540.75
Add: Education Cess & Secondary Higher Education Cess @ 4%	409.81	1,141.63
Deferred Tax Liability arising due to Difference in Depreciation	10,655.06	29,682.38
Add : Opening Balance	36,610.54	6,928.16
	47,265.60	36,610.54

NOTE NO-5 Short Term Borrowings		
PARTICULARS	As at 31 March 2020	As at 31 March 2019
Unsecured Loan		
M/s U.K. Singh (HUF)	150,000.00	150,000.00
Neha Singh	980,000.00	980,000.00
	1,130,000.00	1,130,000.00

NOTE 6 TRADE PAYABLES		
PARTICULARS	As at 31 March 2020	As at 31 March 2019
Ally Machine Tools	460,000.00	460,000.00
Arjun Engineering	-	27,972.66
Associated Trading	-	61,999.94
Baba Cement Agency	1,581,300.00	1,581,300.00
Durgapur Hardware	200,000.00	200,000.00
Kone Elevators India (p) Ltd.	-	54,000.00
Maharaja Ispat P Ltd.	150,000.00	150,000.00
Marbles & Tiles House	-	56,616.00
Ply House	-	32,745.00
Purak Enterprises	192,500.00	192,500.00
Pankaj Kumar	163,607.00	-
Nandini Professional	500,000.00	500,000.00
Sabir Ansari	-	27,560.00
Rajeev Ranjan	-	532,100.00
Swastik Ispat	99,220.00	99,220.00
Anwarul Haque	-	143,550.00
Rakesh Tiwari	819,513.00	420,050.00
Best Building Material	-	33,307.08
Nityanand Kumar	350,000.00	350,000.00
Santosh Kumar Singh	119,000.00	119,000.00
Shobit Enterprises	520,800.00	520,800.00
Ujjwal Kumar	668,527.00	-
TOTAL	5,824,467.00	5,562,720.68

RAMSINGH WERA PVT. LTD.
निर्मला मिश्रा
Director



WERA PVT. LTD.
Ujjwal Kumar Singh
Director

OTHER CURRENT LIABILITIES

NOTE 7		
PARTICULARS	As at 31 March 2020	As at 31 March 2019
Advance From Customers of Nirjala Enclave		
Gopal Singh	1,367,850.00	1,367,850.00
Kajal Singh	850,000.00	-
Mamta Singh		1,707,040.00
Pawan Kumar	880,000.00	880,000.00
Sushma Devi	249,000.00	249,000.00
Advance for Contract Work		
Scrathia Velji Ratna & Co.	7,663,836.00	2,579,836.00
VRS Infrastructure	2,390,000.00	-
Outstanding Expenses		
Tax Payable against Demand (AY 2019-20)	1.00	-
TDS Payable	19,192.00	34,060.00
Salary Payable	32,000.00	115,000.00
	13,451,879.00	6,932,786.00

SHORT TERM PROVISIONS

NOTES		
PARTICULARS	As at 31 March 2020	As at 31 March 2019
Provision for Income Tax	17,597.00	287,276.50
Provision for Audit Fees	12,600.00	22,000.00
TOTAL	30,197.00	309,276.50



VIRAJ INFRASTRUCTURE LTD.
Vijendra Singh
 Director

VIRAJ INFRASTRUCTURE LTD.
विजेंद्र सिंह
 Director

FIXED ASSETS (TANGIBLE) AS ON 31.03.2020

AS PER COMPANY ACT, 2013

PARTICULARS	Purchase Date	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost as at 1.4.2019	Add This Year	Sales Adj.	Net Cost As on 31.3.2020	Up to 1.4.2019	Depreciation This Year	Sale Adj.	Total As on 31.3.2020	As on 31.3.2020	As on 31.03.2019
AIR CONDITIONER	05/01/2017	75,000.00	-	-	75,000.00	15,017.00	4,718.00	-	19,735.00	55,265.00	58,983.00
CAMERA FITTINGS	31/03/2019	46,300.00	-	-	46,300.00	38,317.00	15,138.00	-	53,455.00	5,025.00	22,183.00
COMPUTER & PERIPHERALS	01/02/2017	98,000.00	-	-	98,000.00	46,727.00	17,875.00	-	64,602.00	3,400.00	31,150.00
OFFICE FURNITURE	25/07/2017	27,000.00	-	-	27,000.00	6,571.55	2,290.00	-	8,861.55	18,138.45	20,430.45
CONCRETE MIXER MACHINE	01/05/2018	389,830.50	-	-	389,830.50	12,680.00	24,688.00	-	37,368.00	242,462.50	247,170.50
MICROTECH INVERTOR	20/08/2018	2,986.10	-	-	2,986.10	146.00	188.00	-	334.00	2,652.10	2,801.10
HP PRINTER	20/08/2018	10,000.00	-	-	10,000.00	2,464.00	3,167.00	-	5,631.00	4,369.00	7,330.00
REFRIGERATOR	20/08/2018	19,687.50	-	-	19,687.50	830.00	1,243.00	-	2,073.00	17,614.50	18,707.50
MOBILE PHONES	28.11.2017	73,293.57	-	-	73,293.57	4,801.00	5,903.00	-	10,704.00	62,589.57	27,192.57
TALLY ERP 9 SOFTWARE	25/08/2017	31,838.00	-	-	31,838.00	3,277.00	6,918.00	-	10,195.00	1,643.00	8,351.00
Step at trade	08.12.2017	3,916,785.42	-	-	3,916,785.42	-	-	-	-	3,916,785.42	3,916,785.42
TOTAL		4,638,661.09	-	-	4,638,661.09	136,007.55	87,191.00	-	243,198.55	4,395,462.54	4,471,653.54

VIKRAM NISHINFI
 श्रीमती श्रीमती



VIKRAM NISHINFI & CO. CHARTERED ACCOUNTANTS

Date: 10/

Depreciation as per Companies Act, 2013 (WORKING)

Particulars	Date of Purchase	Cost of Purchase	W.D.V. as on 31.03.2019	Useful life as per Companies Act, 2013	Expired life upto 31.03.2019	Remaining life upto 01.04.2019	Scrap Value	Depreciable Amount	Depreciation during the year as on 31.03.2020	Amount written off from Reserve & Surplus	W.D.V. as on 31.03.2020
AIR CONDITIONER	05/03/2017	75,000.00	59,988.00	15	2.08	12.92	3,750.00	56,238.00	4,718.00	-	55,270.00
CAMERA FITTINGS	31/03/2017	60,000.00	22,183.00	3	2.00	1.00	3,025.00	19,158.00	19,154.00	-	3,025.00
COMPUTER & PERIPHERALS	01/02/2017	68,000.00	21,275.00	3	2.17	0.83	3,400.00	17,873.00	17,873.00	-	3,400.00
CONCRETE MIXER MACHINE	01/05/2018	189,830.50	367,170.50	15	0.92	14.08	19,492.00	347,678.50	24,688.00	-	342,481.50
OFFICE FURNITURE	25/07/2017	27,000.00	30,426.45	10	1.67	8.33	1,350.00	19,076.45	2,290.00	-	18,136.45
MOBILE PHONES	28/11/2017	37,053.57	27,192.57	5	1.33	3.67	1,853.00	25,339.57	6,905.00	-	20,287.57
MICROTECH INVERTOR	20/06/2018	2,966.10	2,820.10	15	0.78	14.22	148.00	2,672.10	188.00	-	2,652.10
HP PRINTER	20/06/2018	10,000.00	7,576.00	3	0.78	2.22	500.00	7,036.00	1,167.00	-	4,369.00
REFRIGERATOR	20/06/2018	19,687.50	18,717.50	15	0.78	14.22	984.00	17,733.50	1,247.00	-	17,470.50
TALLY ERP 9 SOFTWARE	25.04.2017	21,838.00	8,561.00	3	1.92	1.08	1,092.00	7,469.00	6,916.00	-	1,645.00
Shop at noida	08.12.2017	3,916,785.42	3,916,785.42								3,916,785.42
		4,628,661.99	4,472,053.34				35,994.00	520,278.12	87,151.00	-	4,385,302.54



SHRI SINGH INDUSTRIES LTD.
 Director
 27/03/2020

VINAY KUMAR SHINFI
 Member M.F.S.D. 101

✓

COMPUTATION OF DEPRECIATION ALLOWABLE AS PER THE INCOME TAX ACT, 1961										
BLOCK OF ASSETS	RATE OF DEPRECIATION	WBV AS ON 01.04.2019	LESS SALE/ADJUSTMENT	ADDITIONS		Total	Depreciation For The Year			WBV AS ON 31.03.2020
				MORE THAN 189 DAYS	LESS THAN 189 DAYS		FULL RATE	HALF RATE	TOTAL	
AIR CONDITIONER	12%	42605.00	0.00	0.00	0.00	42605.00	6391.00	0.00	6391.00	36214.00
CAMERA FITTINGS	12%	43711.00	0.00	0.00	0.00	43711.00	6557.00	0.00	6557.00	37154.00
COMPUTER & PERIPHERALS	40%	17136.00	0.00	0.00	0.00	17136.00	6854.00	0.00	6854.00	10282.00
OFFICE FURNITURE	10%	19683.00	0.00	0.00	0.00	19683.00	1968.00	0.00	1968.00	17715.00
MOBILE PHONES	12%	29133.57	0.00	0.00	0.00	29133.57	4370.00	0.00	4370.00	24763.57
TALLY ERP 9 SOFTWARE	40%	7862.00	0.00	0.00	0.00	7862.00	3145.00	0.00	3145.00	4717.00
CONCRETE MIXER MACHINE	40%	23389.50	0.00	0.00	0.00	23389.50	9359.00	0.00	9359.00	14039.50
MICROTECH INVERTOR	12%	2521.10	0.00	0.00	0.00	2521.10	378.00	0.00	378.00	2143.10
HP PRINTER	40%	6000.00	0.00	0.00	0.00	6000.00	2400.00	0.00	2400.00	3600.00
REFRIGERATOR	12%	16734.50	0.00	0.00	0.00	16734.50	2510.00	0.00	2510.00	14224.50
Shop at outside	0%	3196785.42	0.00	0.00	0.00	3196785.42	0.00	0.00	0.00	3196785.42
TOTAL		3616070.09	0.00	0.00	0.00	3616070.09	128132.00	0.00	128132.00	3487938.09



VIKEP. ACCOUNTING INFRAS...
New Delhi W/S/2019

VIKEP. ACCOUNTING INFRAS...
TOTAL 978

LONG TERM LOANS & ADVANCES		
NOTE 10		As at 31 March
PARTICULARS	As at 31 March 2020	2019
Advance for land (Deepak Kumar)	800,000.00	800,000.00
AIIMS RG Angel Promot	50,244.00	50,244.00
Manish Kumar Singh	350,000.00	-
Rajendra Prasad	103,750.00	103,750.00
Swati Singh	180,000.00	-
Kamla Constructions	930,000.00	930,000.00
Dharm Nath Dubey	200,000.00	-
Loans & Advance - Construction Business		
Aman Auto Mobiles	600,000.00	-
Ambey Mata Petroleum	250,000.00	-
Ankit Rawani	50,000.00	-
Anju Singh	200,000.00	200,000.00
Arti Traders	50,000.00	-
Bharat Mehta	130,000.00	-
Chandan Kumar Mishra	376,000.00	376,000.00
D K Enterprises	55,000.00	-
Gupateshwar Construction	3,397,102.00	3,397,102.00
Jharkhand Bhawan	75,000.00	-
Keshri Industries	100,000.00	-
Kripal Kumar Singh	72,000.00	-
Lavkush Kumar Singh	45,000.00	45,000.00
Maa Amlia	30,800.00	30,800.00
Maa Vindyasini	400,000.00	-
Nayan Construction	710,100.00	710,100.00
Neelam Devi	1,865,000.00	-
Palamu Crusher	75,000.00	-
Phuljari Devi	200,000.00	200,000.00
P J Repairing Work	120,000.00	120,000.00
Rajeev Ranjan	357,112.00	-
Rajesh Kumar Verma	30,000.00	-
Ram Kumar Singh	14,000.00	-
Sangita Devi	600,000.00	600,000.00
S.K. Sharma	100,000.00	100,000.00
Suman Steel	30,000.00	-
Upendra Prasad Yadav	100,000.00	-
TOTAL	12,646,108.00	7,662,996.00

TRADE RECEIVABLES		
NOTE 12		As at 31 March
PARTICULARS	As at 31 March 2020	2019
Saurav Kumar	157,000.00	157,000.00
Madhu Chandra Banerjee	124,250.00	124,250.00
Madhu Srivastava Flat no. E-4	107,125.00	107,125.00
Mamta Singh	332,960.00	-
Pramod Singh	229,000.00	229,000.00
Raghav Singh	499,880.00	499,880.00
Raj Braram Nonia	181,788.00	181,788.00
Rajesh Tiwary	424,630.00	424,630.00
TOTAL	2,056,633.00	1,723,673.00

SINGH INFRA PVT. LTD.

निमित्त प्रा. ए.

Director



V. Upendra Prasad Singh
SINGH INFRA PVT. LTD.

NOTE 13		
PARTICULARS	As at 31 March 2020	As at 31 March 2019
Cash in Hand	1,046,778.50	573,690.50
Bank of India - Godhur (A/c No. 470520110000186)	7,956.02	23,867.76
ICICI Bank Ltd.	(578,309.60)	263,557.60
TOTAL	476,424.92	861,115.86

SHORT TERM ADVANCES		
NOTE 14		
PARTICULARS	As at 31 March 2020	As at 31 March 2019
Loans & Advances - for Contract Work		
Rohit Hardware	55,119.32	55,119.32
Loans & Advances - Others		
Sri Upendra Kumar Singh	420,000.00	270,000.00
Kumar Vikram	1,382,484.95	48,224.95
Krishna Deo Singh	524,500.00	524,500.00
Advances to Customer		
Raj Kumar Arya	519,622.88	519,622.88
Dhawal Prakash Mishra	63,750.00	63,750.00
	2,965,477.15	1,481,217.15

OTHER CURRENT ASSETS		
NOTE 15		
PARTICULARS	As at 31 March 2020	As at 31 March 2019
TDS Receivable	-	71,636.00
DUTIES & TAXES		
CGST	122,927.54	98,460.86
IGST	(92,050.23)	(95,230.79)
SGST	122,927.54	98,460.87
GST Reverse Charge Input		
CGST Against Reverse Charge	-	10,173.00
SGST Against Reverse Charge	-	10,173.00
TOTAL	153,804.85	193,672.94

Vikram Singh Infra Pvt. Ltd

विक्रम सिंह

Director



Vikram Singh Infra Pvt. Ltd.
Upendra K. Singh

10/10/20

OTHER INCOME		
NOTE 16		
PARTICULARS	As at 31 March 2020	As at 31 March 2019
Rental Income	55,000.00	550,000.00
Miscellaneous Income	19,600.00	-
TOTAL	74,600.00	550,000.00

EMPLOYEE BENEFIT EXPENSES		
NOTE 17		
PARTICULARS	As at 31 March 2020	As at 31 March 2019
Staff Salary	266,500.00	238,700.00
TOTAL	266,500.00	238,700.00

OTHER EXPENSES		
NOTE 18		
PARTICULARS	As at 31 March 2020	As at 31 March 2019
Accountant Salary	108,000.00	116,500.00
Airline Ticket Expenses	58,694.00	-
Payment to Auditor		
- Statutory Audit Fees	12,600.00	12,000.00
- Tax Audit Fees	-	10,000.00
Bank Charges	26,192.94	1,537.02
Repair & Maintenance	7,720.00	-
Round Off	(8.35)	(2.49)
Professional Expense	18,767.00	34,746.00
Power & Fuel	51,625.00	662,000.00
Travelling Expense	1,365.83	112,248.00
Travelling & Conveyance	56,856.00	4,685.00
CAOD Online Processing Charges	18,100.00	-
LED Bulbs	-	742.18
Other Charges	1,072.00	78,242.00
Insurance Charges	-	56,941.00
Interest on TDS	-	36.00
Hotel Fooding Expenses	-	4,144.92
Hotel Lodging Expenses	1,199.00	-
Mobile Expense	-	8,776.00
TOTAL	362,183.42	1,110,660.63

Vikram Singh Infra Pvt. Ltd

निगलर सिंद
Director



Vikram Singh Infra Pvt. Ltd.

Director

Computation of Taxable Income		
For the Assessment year	2020-21	Amount
Business Income :		
Net Profit as per Profit & Loss A/C		108,663.88
Add: Depreciation charged as per Books of Accounts		87,151.00
		<u>195,814.88</u>
Less: Depreciation allowable as per the Income Tax Act, 1961		128,132.00
	Total Income Rounded off	<u>67,682.88</u>
Add : Interest On TDS		<u>0</u>
		67,680.00
Income Tax Liabilities @ 25%	(A)	16,920.00
TOTAL INCOME AS PER SECTION 115 JB		
Profit as per Profit & Loss A/C		108,663.88
Less - Depreciation as per Tax Provisions		128,132.00
Add- Depreciation as per Book		87,151.00
Book Profit as per MAT Provisions		67,682.88
15% of Book Profit	(B)	10,152.43
Tax Payable (Higher of MAT & IT Act)	HIGHER OF (A) & (B)	16,920.00
Add: HEC @4%		677.00
Tax as per Income Tax Act, 1961		<u>17,597.00</u>
Round Off		17,600.00
Add: Interest u/s 234A	0	
Add: Interest u/s 234B	1,056.00	
Add: Interest u/s 234C	888.80	1,944.80
		<u>19,545.00</u>
Less : TDS	0	
Less: Advance Tax	0	
15th September	0	
16th March	0	
		<u>0</u>
		19,550.00
Less: Self Assessment Tax Paid		-
Tax Payable/Refund		<u>19,550.00</u>

NOTE "19" OF NOTES TO ACCOUNTS ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2020 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) Fixed Assets: Fixed Assets (other than shop 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.
- 3) Depreciation: The Company is charging depreciation on the basis of life specified in Schedule II of the Companies Act, 2013.
- 4) 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.
- 5) 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.
- 6) Sundry Debtors & Sundry Creditors: Balance of sundry debtors & sundry creditors are subject to confirmation.
- 7) 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

Vikram Singh Infra Pvt. Ltd

[Signature]

Director



Vikram Singh Infra Pvt. Ltd
[Signature]
Director

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.

- 8) The payment under the gratuity Act, 1972, and the Employees Provident Fund and miscellaneous Provisions Act, 1952 are not yet applicable to the company.
- 7) In view of the company's Classification of enterprises it does not fall under Level I Category and therefore, Accounting Standard 3,17 & 18 issued by the Institute of Chartered Accountants of India are not applicable.
- 9) 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.
- 10) 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:-

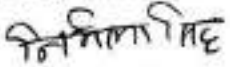
□ Payment to Auditors:

i)	Payment to Auditor - Statutory Audit Fees - Tax Audit Fees	Rs. 12,600.00 Rs. 0.00
ii)	As Advisor in any other Capacity	NIL
iii)	In any Other Manner	NIL

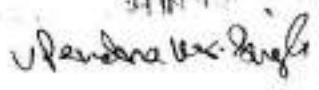
D) Previous year's figures has been regrouped / rearranged wherever deemed necessary.

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

Vikram Singh Infra Pvt. Ltd

 Director



24/11/2017

 Chandan B. Singh

(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: 20415775AAAADG8935

Dhanbad, 15th day of September, 2020

Vikram Singh
INFRRA

Vikram Singh Infra Pvt. Ltd

Vikram Singh

Director