

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year
2017-18

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name				PAN		
	GHAR LAKSHMI BUILDCON PRIVATE LIMITED				AAFCG4950K		
	Flat/Door/Block No		Name Of Premises/Building/Village		Form No. which has been electronically transmitted		
	PLOT NO 5,SOUTH SRI KRISHNAPURI				ITR-6		
	Road/Street/Post Office		Area/Locality				
			PHASE 2, THIANA CODE N O 204, ZONE 5		Status Pvt Company		
	Town/City/District		State		Pin/ZipCode		
	PATNA		BIHAR		Aadhaar Number/Enrollment ID		
			800001				
	Designation of AO(Ward/Circle) ITO WARD 4(1), PATNA				Original or Revised ORIGINAL		
E-filing Acknowledgement Number 606993971010418				Date(DD/MM/YYYY) 01-04-2018			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income				1	0
	2	Deductions under Chapter-VI-A				2	0
	3	Total Income				3	0
	3a	Current Year loss, if any				3a	6079657
	4	Net tax payable				4	0
	5	Interest payable				5	0
	6	Total tax and interest payable				6	0
	7	Taxes Paid	a	Advance Tax	7a	0	
			b	TDS	7b	0	
			c	TCS	7c	0	
			d	Self Assessment Tax	7d	0	
			e	Total Taxes Paid (7a+7b+7c +7d)	7e	0	
	8	Tax Payable (6-7e)				8	0
9	Refund (7e-6)				9	0	
10	Exempt Income	Agriculture			10		
		Others					

This return has been digitally signed by RAHUL KUMAR in the capacity of MANAGING DIRECTOR
having PAN DDMPK2838G from IP Address 202.142.86.179 on 01-04-2018 at PATNA
Dsc SI No & issuer 2389486208829935567CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Manoj Mohan & Associates**Chartered Accountants**

L/100, 3rd Floor Manikunj Apartment, Road No. 21 S.K. Nagar, Patna-1
Mob.: 9934411666, 8271744044, 9708889533

AUDITOR'S REPORT**TO THE MEMBERS OF****M/S GHAR LAKSHMI BUILDICON PRIVATE LIMITED****1. REPORT ON THE STANDALONE FINANCIAL STATEMENTS**

We have audited the accompanying standalone financial statements of **M/S GHAR LAKSHMI BUILDICON PRIVATE LIMITED**, which comprise the Balance Sheet as at 31st March, 2017, and the Statement of Profit and Loss, Cash flow statement and a summary of the significant accounting policies and other explanatory information for the year 2016 - 17, ended on 31.03.2017.

2. Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair 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 preparation 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

Head Office:- C 86, C Block, Golmohar Commercial Complex
DSCM Marg Sector-15, Noida, U.P. 201301
Branch:- New Delhi, Haryana, Kanpur, Patna



statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditor's' Responsibility

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

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 control 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

4. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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:



- i) In case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2017; and
- ii) In the case of the statement of profit and Loss, its loss for the year ended on that date;
- iii) In the case of the Cash flow statement, its cash flow for the year ended on that date.

5. Report on Other Legal and Regulatory Requirements

1. 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, *subject to the explanation provided "Notes to the Financial Statements"*.
- (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 standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2017, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2017, 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 the operating effectiveness of such controls, refer to our separate report in "**Annexure A**".
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and



Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company has not any pending litigations having impact on its financial position in its financial statements.
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

PLACE: PATNA

DATE: 31/03/2018

FOR: MANOJ MOHAN & ASSOCIATES
CHARTERED ACCOUNTANTS



(MANOJ KUMAR SINGH)
[PARTNER]

MEMBERSHIP. NO.: 513929

Annexure- "A" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date attached)

Report on the Internal Financial Controls over Financial Reporting 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 **M/S GHAR LAKSHMI BUILDICON PRIVATE LIMITED** ("the Company") as of March 31, 2017 in conjunction with our audit of the standalone 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 the internal control over financial reporting criteria established by the Company considering the essential components of internal Financial Controls Over Financial Reporting (the "Guidance Note") 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 and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013 to the extent applicable to an audit of internal financial controls. 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 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 operation effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, 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 the receipts and payments of the Company are being made only in accordance with authorizations 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, to the best of our information and according to the explanations given to us, 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, 2017, 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.

PLACE: PATNA
DATE: 31/03/2018

FOR: MANOJ MOHAN & ASSOCIATES
CHARTERED ACCOUNTANTS

(MANOJ KUMAR SINGH)
[PARTNER]

MEMBERSHIP. No.: 513929

BALANCE SHEET AS ON 31ST MARCH 2017

(Rupees in.....)

particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Capital	A	1,000,000.00	1,000,000.00
(b) Reserves and Surplus	B	(18,717,896.13)	(12,314,222.13)
(c) Money Received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Deferred Tax Liabilities		-	-
(c) Other Long-term Liabilities		-	-
(d) Long-term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings	C	914,321.00	1,135,273.00
(b) Trade payables		-	-
(c) Other current liabilities	D	86,097,415.00	69,864,778.00
(d) Short-term provisions	E	50,000.00	50,000.00
TOTAL		69,343,839.87	59,735,828.87
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets		825,428.00	1,149,445.00
(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 and advances		-	-
(e) Other non-current assets		14,000.00	28,000.00
(2) Current assets			
(a) Current investments	F	-	-
(b) Inventories		57,601,904.00	37,885,341.00
(c) Trade receivables	G	-	-
(d) Cash and cash equivalents	H	2,582,880.87	13,009,275.87
(e) Short-term loans and advances	I	8,333,627.00	7,663,767.00
(f) Other current assets	J	-	-
		14,000.00	-
TOTAL		69,357,839.87	59,735,828.87

Contingent Liabilities and Commitments
In terms of our report of even date.

Place: Patna

Date : 31/3/2018

Director

Director

All Notes form Part of the accounts
For MANOJ MOHAN & ASSOCIATES
Chartered Accountants

(MANOJ KUMAR SINGH)
Partner



GHAR LAKSHMI
Buildcon Pvt. Ltd.
Director

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2017

(Rupees in.....)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations	1	-	-
II. Other income	2	-	-
III. Total Revenue (I+II)		-	-
IV. Expenses:		-	-
Cost of materials consumed		-	-
Purchase of Stocks-in-Trade		-	-
Changes in inventories of finished goods		-	-
Work-in-progress and Stock-in-Trade		-	-
Employees benefits expense	3	2,717,300.00	2,385,230.00
Finance costs		324,017.00	466,705.00
Depreciation and amortization expense	4	3,362,357.00	3,945,861.00
Other expenses		-	-
Total expenses		6,403,674.00	6,797,796.00
V. Profit before exceptional and extraordinary items and tax	(III-IV)	(6,403,674.00)	(6,797,796.00)
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax	(V-VI)	(6,403,674.00)	(6,797,796.00)
VIII. Extraordinary Items		-	-
IX. Profit before tax	(VII-VIII)	(6,403,674.00)	(6,797,796.00)
X Tax expense: -		-	-
(1) Current tax	-	-	-
(2) deferred tax	-	-	-
XI Profit (Loss) for the period from continuing operations	(VII-VIII)	(6,403,674.00)	(6,797,796.00)
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)	(6,403,674.00)	(6,797,796.00)
XVI Earning per equity share:			
(1) Basic			
(2) Diluted			

In terms of our report of even date.

Place: Patna

Date : 31/3/2018

Director

For MANOJ MOHAN & ASSOCIATES
Chartered Accountants(MANOJ KUMAR SINGH)
Partner

Director



GHAR LAKSHMI
Buildcon Pvt. Ltd.
Director

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M/S GHAR LAKSHMI BUILDCON PRIVATE LIMITED

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2017

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
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Note No. - A
Share Capital

(a) AUTHORISED SHARE CAPITAL (10000 Equity Shares of Rs.100/- Each)	1,000,000.00	1,000,000.00
(b) ISSUED, SUBSCRIBED & PAID UP CAPITAL (10000 Equity Shares of Rs.100/- Each)	1,000,000.00	1,000,000.00
	1,000,000.00	1,000,000.00

Note No. - B
Reserves and Surplus

(a) Surplus (Balance in Statement of Profit & Loss)		
Opening Balance	(12,314,222.13)	
Addition During the Year	(6,403,674.00)	
	(18,717,896.13)	
Less: -Dividend	-	
: -Self Asst. Tax	-	
: -Tax Adjusted	-	
	(18,717,896.13)	(12,314,222.13)
	(18,717,896.13)	(12,314,222.13)

Note No. - C
Short - Term Borrowings

(a) Loans repayable on demand		
From Banks	514,321.00	735,273.00
From Other parties	-	-
(b) Loans and Advances from related parties	400,000.00	400,000.00
(c) Deposits	-	-
(d) Other Loans and Advances	-	-
	914,321.00	1,135,273.00

Note No. - D
Other Current Liabilities

(a) Other Payables		
Advance against Flat	86,097,415.00	69,864,778.00
	86,097,415.00	69,864,778.00

Note No. - E
Short - Term Provisions

(a) Provisions for employee benefits	-	-
(b) Others		
Audit Fees Payable	10,000.00	10,000.00
Accounting Fees Payable	40,000.00	40,000.00
Electricity Payable	-	-
Rent Payable	-	-
Salary Payable	-	-
Guard Expenses Payable	-	-
Telephone Payable	-	-
TDS Payable	-	-
	50,000.00	50,000.00

Note No. - F



GHAR LAKSHMI
Buildcon Pvt. Ltd.
[Signature]
Director

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M/S GHAR LAKSHMI BUILDCON PRIVATE LIMITED

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2017

Particulars	Figures (`)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
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Current investments

- (a) Investment in Equity Instruments
- (b) Investment in Preference Shares
- (c) Investment in Government or Trust Securities
- (d) Investment in debentures or bonds
- (e) Investment in Mutual Funds
- (f) Investment in Partnership Firms
- (g) Other Current Investments

-	-
-	-

Note No. - G

Trade Receivables

- (a) Trade Receivables within 6 months
- (b) Trade Receivables above 6 months

-	-
-	-

Note No. - H

Cash and Cash Equivalents

- (a) Balance with Banks
- (c) Cash in hand
- (d) Other

-	-
1,529,543.00	28,268.00
1,053,337.87	12,981,007.87
2,582,880.87	13,009,275.87

Note No. - I

Short-term loans and advances

- (a) Loans and Advances to related parties
- (b) Other Loans and Advances
 - Advance to Land Owner
 - Rent Deposit
 - Rcom Security Deposit
 - Security Deposit (Rent)

-	-
-	-
8,216,127.00	7,546,267.00
62,000.00	62,000.00
4,500.00	4,500.00
51,000.00	51,000.00
8,333,627.00	7,663,767.00

Note No. - J

Other Current Assets

- (a) TDS
- (b) Deposit with Departments
- (c) Preliminary Expenses
 - Deferred Tax
 - Opening Balance
 - Addition During the Year

-	-
-	-
-	-
-	-
-	-
-	-
-	-

Note No. - 1

Revenue From Operation

- (a) Sale of Goods
- (b) Sale of Service
- (c) Other Operating Revenues

-	-
-	-
-	-
-	-

Note No. - 2

Other Income

- (a) Other Income

-	-
-	-

Note No. - 3



GHAR LAKSHMI
Buildcon Pvt. Ltd.
[Signature]
Director

M/S GHAR LAKSHMI BUILDCON PRIVATE LIMITED

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2017

Particulars	Figures (')	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Employees benefits expense			
(a) Salaries and Wages		917,300.00	885,230.00
(b) Director Remuneration		1,800,000.00	1,500,000.00
(c) Incentive to Staff		-	-
		2,717,300.00	2,385,230.00

Note No. - 4**Other Expenses**

(a) Payment to Auditors			
i) As Auditor -			
- Statutory Audit		10,000.00	10,000.00
- Tax Audit		-	-
ii) For taxation Matters		-	-
iii) For Company law Matters		-	-
Rent		192,851.00	309,875.00
Bank Charges		-	-
Newspaper & Periodicals		872.00	600.00
Festival Exp		251,261.00	-
Miscellaneous Exp		-	-
Office Exp		419,444.00	327,326.00
Security Service Exp		92,739.00	85,940.00
Repair & Maintenance		28,628.00	96,890.00
Preliminary Expenses W/off		14,000.00	14,000.00
website development exp		-	-
Land Registration		-	-
Insurance		28,368.00	29,906.00
Internet Charges		47,262.00	47,518.00
Legal Charges		183,600.00	155,290.00
Printing and Stationery		87,362.00	83,773.00
Travelling & Conveyance Exps.		-	-
Telephone & mobile expences		281,672.00	294,760.00
Consultancy Charges		-	-
Accounting fees		-	-
Advertisement Exp		1,647,771.00	2,342,589.00
Business promotion		-	-
Electrical Expenses		76,527.00	147,394.00
		3,362,357.00	3,945,861.00

For MANOJ MOHAN & ASSOCIATES
Chartered Accountants

Director

Director

(MANOJ KUMAR SINGH)
Partner



GHAR LAKSHMI
Buildcon Pvt. Ltd.
Director

M/S GHAR LAKSHMI BUILDCON PRIVATE LIMITED

Fixed Assets Statement Forming Part of Balance Sheet as on 31st March 2017

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK		Total As on 31.03.2017	DEPRECIATION		NET BLOCK	
			Original Cost	Addition		up to 31.03.2016	During the Year	As at 31.03.2017	As at 31.03.2016
Tangible Assets									
1	Land	0%	-	-	-	-	-	-	-
2	Buildings	5.00%	-	-	-	-	-	-	-
3	Plant & Equipments	45.07%	315,000.00	-	315,000.00	200,397.00	51,652.00	62,951.00	114,603.00
4	Furnitur & Fixtures	25.89%	831,450.00	-	831,450.00	372,797.00	118,745.00	339,908.00	458,653.00
5	Vehicles	26.38%	1,075,590.00	-	1,075,590.00	503,811.00	150,835.00	420,944.00	571,779.00
6	Office Equipments	13.91%	-	-	-	-	-	-	-
7	Computer	63.16%	33,855.00	-	33,855.00	29,445.00	2,785.00	1,625.00	4,410.00

Current Year's Figures	2,255,895.00	-	2,255,895.00	1,106,450.00	324,017.00	1,430,467.00	825,428.00	1,149,445.00
Previous Year's Figures	2,255,895.00	-	2,255,895.00	-	-	-	-	1,149,445.00

Intangible Assets

1	Goodwill	-	-	-	-	-	-	-	-
2	Brands / trademarks	-	-	-	-	-	-	-	-
3	Computer Software	-	-	-	-	-	-	-	-
4	Mastheads and Publishing titles	-	-	-	-	-	-	-	-
5	Mining Rights	-	-	-	-	-	-	-	-
6	Copyrights, patents, Intellectual property rights, services and operating rights	-	-	-	-	-	-	-	-
7	Recipes, Formulae, models, designs and prototypes	-	-	-	-	-	-	-	-
8	Licenses and Franchise.	-	-	-	-	-	-	-	-
9	Others	-	-	-	-	-	-	-	-

Current Year's Figures	-	-	-	-	-	-	-	-	-
Previous Year's Figures	-	-	-	-	-	-	-	-	-



Director
 GHAR LAKSHMI BUILDCON PVT. LTD.

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

2016-17

Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name GHIAR LAKSHMI BUILDCON PRIVATE LIMITED			PAN AAFCG4950K		
	Flat/Door/Block No PLOT NO 5, SOUTH SRI KRISHNAPURI	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-6	Status Pvt Company	
	Road/Street/Post Office	Area/Locality PHASE 2, THANA CODE N O 204, ZONE 5				
	Town/City/District PATNA	State BIHAR	Pin 800001	Aadhaar Number		
	Designation of AO(Ward/Circle) ITO WARD 4(1), PATNA			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 606427601310318			Date(DD/MM/YYYY) 31-03-2018		
	1	Gross total income			1	0
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Current Year loss, if any			3a	6331091
4	Net tax payable			4	0	
5	Interest payable			5	0	
6	Total tax and interest payable			6	0	
COMPUTATION OF INCOME AND TAX THEREON	7	Taxes Paid	a Advance Tax	7a	0	
			b TDS	7b	0	
			c TCS	7c	0	
			d Self Assessment Tax	7d	0	
			e Total Taxes Paid (7a+7b+7c +7d)		7e	
	8	Tax Payable (6-7e)			8	0
	9	Refund (7e-6)			9	0
	10	Exempt Income	Agriculture		10	
			Others			

This return has been digitally signed by RAHUL KUMAR in the capacity of MANAGING DIRECTOR
 having PAN DDMPK2838G from IP Address 202.142.86.179 on 31-03-2018 at patna
 2389486208829935567CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN
 Dsc SI No & issuer

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Manoj Mohan & Associates**Chartered Accountants**

L/100, 3rd Floor Manikunj Apartment, Road No. 21 S.K. Nagar, Patna-1
Mob.: 9934411666, 8271744044, 9708889533

AUDITOR'S REPORT**TO THE MEMBERS OF****M/S GHAR LAKSHMI BUILDICON PRIVATE LIMITED****1. REPORT ON THE STANDALONE FINANCIAL STATEMENTS**

We have audited the accompanying standalone financial statements of **M/S GHAR LAKSHMI BUILDICON PRIVATE LIMITED**, which comprise the Balance Sheet as at 31st March, 2016, and the Statement of Profit and Loss, Cash flow statement and a summary of the significant accounting policies and other explanatory information for the year 2015 - 16, ended on 31.03.2016.

2. Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair 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 preparation 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

Head Office:- C 86, C Block, Golmohar Commercial Complex
DSCM Marg Sector-15, Noida, U.P. 201301
Branch:- New Delhi, Haryana, Kanpur, Patna



statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditor's' Responsibility

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

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 control 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

4. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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:



- i) In case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2016; and
- ii) In the case of the statement of profit and Loss, its loss for the year ended on that date;
- iii) In the case of the Cash flow statement, its cash flow for the year ended on that date.

5. Report on Other Legal and Regulatory Requirements

1. 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, *subject to the explanation provided "Notes to the Financial Statements"*.
- (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 standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2016, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2016, 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 the operating effectiveness of such controls, refer to our separate report in "**Annexure A**".
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and



Annexure- "A" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date attached)

Report on the Internal Financial Controls over Financial Reporting 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 **M/S GHAR LAKSHMI BUILDICON PRIVATE LIMITED** ("the Company") as of March 31, 2016 in conjunction with our audit of the standalone 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 the internal control over financial reporting criteria established by the Company considering the essential components of internal Financial Controls Over Financial Reporting (the "Guidance Note") 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 and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013 to the extent applicable to an audit of internal financial controls. 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 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 operation effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, 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 the receipts and payments of the Company are being made only in accordance with authorizations 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, to the best of our information and according to the explanations given to us, 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, 2016, 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.

PLACE: PATNA

DATE: 31/03/2018

FOR: MANOJ MOHAN & ASSOCIATES
CHARTERED ACCOUNTANTS



(MANOJ KUMAR SINGH)
[PARTNER]

MEMBERSHIP. No.: 513929

BALANCE SHEET AS ON 31ST MARCH 2016

(Rupees in.....)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Capital	A	1,000,000.00	1,000,000.00
(b) Reserves and Surplus	B	(12,314,222.13)	(5,516,426.13)
(c) Money Received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings		-	64,973.00
(b) Deferred Tax Liabilities		-	-
(c) Other Long-term Liabilities		-	-
(d) Long-term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings	C	1,135,273.00	1,219,542.00
(b) Trade payables		-	548,750.00
(c) Other current liabilities	D	69,864,778.00	28,716,653.00
(d) Short-term provisions	E	50,000.00	333,997.00
TOTAL		59,735,828.87	26,367,488.87

II. ASSETS

(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets		1,149,445.00	1,616,150.00
(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 and advances		-	-
(e) Other non-current assets		28,000.00	42,000.00
(2) Current assets			
(a) Current investments	F	-	-
(b) Inventories		37,885,341.00	16,216,567.00
(c) Trade receivables	G	-	-
(d) Cash and cash equivalents	H	13,009,275.87	1,342,196.87
(e) Short-term loans and advances	I	7,663,767.00	7,150,575.00
(f) Other current assets	J	-	-
TOTAL		59,735,828.87	26,367,488.87

Contingent Liabilities and Commitments
In terms of our report of even date.

Place: Patna

Date : 31/3/2018

All Notes form Part of the accounts
For MANOJ MOHAN & ASSOCIATES
Chartered Accountants

(MANOJ KUMAR SINGH)
 Partner
 Director

Director

Director

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2016

(Rupees in.....)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations	1	-	-
II. Other income	2	-	-
III. Total Revenue (I+II)		-	-
IV. Expenses:			
Cost of materials consumed		-	-
Purchase of Stocks-in-Trade		-	-
Changes in inventories of finished goods		-	-
Work-in-progress and Stock-in-Trade		-	-
Employees benefits expense	3	2,385,230.00	1,597,679.00
Finance costs		-	136,976.30
Depreciation and amortization expense		466,705.00	598,839.00
Other expenses	4	3,945,861.00	1,423,437.00
Total expenses		6,797,796.00	3,756,931.30
V. Profit before exceptional and extraordinary items and tax	(III-IV)	(6,797,796.00)	(3,756,931.30)
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax	(V-VI)	(6,797,796.00)	(3,756,931.30)
VIII. Extraordinary Items		-	-
IX. Profit before tax	(VII-VIII)	(6,797,796.00)	(3,756,931.30)
X. Tax expense: -			
(1) Current tax	-	-	-
(2) deferred tax	-	-	(90,690.00)
XI. Profit (Loss) for the period from continuing operations	(VII-VIII)	(6,797,796.00)	(3,756,931.30)
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)	(6,797,796.00)	(3,847,621.30)
XVI. Earning per equity share:			
(1) Basic			
(2) Diluted			

n terms of our report of even date.
 'lace: Patna
 ate : 31/3/2018

For MANOJ MOHAN & ASSOCIATES
Chartered Accountants

(MANOJ KUMAR SINGH)
 Partner

Director

Director

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2016

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
-------------	-------------	---	--

**Note No. - A
Share Capital**

(a) AUTHORISED SHARE CAPITAL (10000 Equity Shares of Rs.100/- Each)	1,000,000.00	1,000,000.00
(b) ISSUED, SUBSCRIBED & PAID UP CAPITAL (10000 Equity Shares of Rs.100/- Each)	1,000,000.00	1,000,000.00
	1,000,000.00	1,000,000.00

**Note No. - B
Reserves and Surplus**

(a) Surplus (Balance in Statement of Profit & Loss)		
Opening Balance	(5,516,426.13)	
Addition During the Year	(6,797,796.00)	
	(12,314,222.13)	
Less: -Dividend	-	
: -Self Asst. Tax	-	
: -Tax Adjusted	-	
	(12,314,222.13)	(5,516,426.13)
	(12,314,222.13)	(5,516,426.13)

**Note No. - C
Short - Term Borrowings**

(a) Loans repayable on demand		
From Banks	735,273.00	819,542.00
From Other parties	-	-
(b) Loans and Advances from related parties	400,000.00	400,000.00
(c) Deposits	-	-
(d) Other Loans and Advances	-	-
	1,135,273.00	1,219,542.00

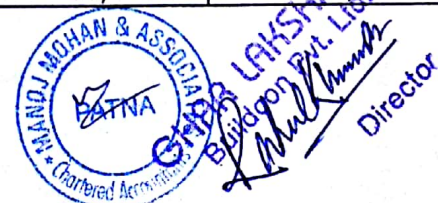
**Note No. - D
Other Current Liabilities**

(a) Other Payables		
Advance against Flat	69,864,778.00	28,716,653.00
	69,864,778.00	28,716,653.00

**Note No. - E
Short - Term Provisions**

(a) Provisions for employee benefits	-	-
(b) Others		
Audit Fees Payable	10,000.00	5,000.00
Accounting Fees Payable	40,000.00	10,000.00
Electricity Payable	-	8,269.00
Rent Payable	-	98,700.00
Salary Payable	-	117,000.00
Guard Expenses Payable	-	28,523.00
Telephone Payable	-	1,680.00
TDS Payable	-	64,825.00
	50,000.00	333,997.00

Note No. - F



"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2016

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Current investments			
(a) Investment in Equity Instruments		-	-
(b) Investment in Preference Shares		-	-
(c) Investment in Government or Trust Securities			
(d) Investment in debentures or bonds			
(e) Investment in Mutual Funds			
(f) Investment in Partnership Firms			
(g) Other Current Investments			

Note No. - G
Trade Receivables

- (a) Trade Receivables within 6 months
(b) Trade Receivables above 6 months

-	-
-	-

Note No. - H
Cash and Cash Equivalents

- (a) Balance with Banks
(c) Cash in hand
(d) Other

-	-
-	-

-	-
28,268.00	469,968.00
12,981,007.87	872,228.87
13,009,275.87	1,342,196.87

Note No. - I
Short-term loans and advances

- (a) Loans and Advances to related parties
(b) Other Loans and Advances
Advance to Land Owner
Rent Deposit
Rcom Security Deposit
Security Deposit (Rent)

-	-
-	-
7,546,267.00	7,033,075.00
62,000.00	62,000.00
4,500.00	4,500.00
51,000.00	51,000.00
7,663,767.00	7,150,575.00

Note No. - J
Other Current Assets

- (a) TDS
(b) Deposit with Departments
(c) Preliminary Expenses
Deferred Tax
Opening Balance
Addition During the Year

-	-
-	-
-	-
-	-
-	-
-	-
-	-

Note No. - 1
Revenue From Operation

- (a) Sale of Goods
(b) Sale of Service
(c) Other Operating Revenues

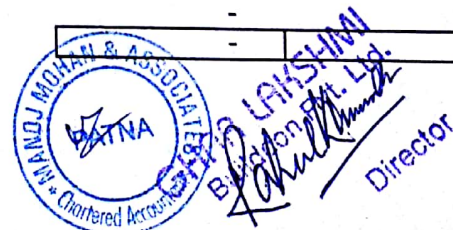
-	-
-	-
-	-
-	-

Note No. - 2
Other Income

- (a) Other Income

-	-
-	-

Note No. - 3



Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Employees benefits expense			
(a) Salaries and Wages		885,230.00	669,129.00
(b) Director Remuneration		1,500,000.00	900,000.00
(c) Incentive to Staff		-	28,550.00
		2,385,230.00	1,597,679.00

Note No. - 4

Other Expenses

(a) Payment to Auditors			
i) As Auditor -			
- Statutory Audit	10,000.00	5,000.00	
- Tax Audit	-	-	
ii) For taxation Matters	-	-	
iii) For Company law Matters	-	-	
Rent	309,875.00	718,075.00	
Bank Charges	-	-	
Newspaper & Periodicals	600.00	-	
Festival Exp	-	45,220.00	
Miscellaneous Exp	-	29,233.00	
Office Exp	327,326.00	43,167.00	
Security Service Exp	85,940.00	38,349.00	
Repair & Maintenance	96,890.00	11,436.00	
Preliminary Expenses W/off	14,000.00	14,000.00	
website development exp	-	12,000.00	
Land Registration	-	17,500.00	
insurance	29,906.00	-	
Internet Charges	47,518.00	-	
Legal Charges	155,290.00	-	
Printing and Stationery	83,773.00	20,600.00	
Travelling & Conveyance Exps.	-	61,443.00	
Telephone & mobile expences	294,760.00	75,496.00	
Consultancy Charges	-	6,784.00	
Accounting fees	-	35,000.00	
Advertisement Exp	2,342,589.00	52,246.00	
Business promotion	-	65,000.00	
Electrical Expenses	147,394.00	172,888.00	
	3,945,861.00	1,423,437.00	

For MANOJ MOHAN & ASSOCIATES
Chartered Accountants

Director

(MANOJ KUMAR SINGH)
Partner

Director

M/S GHAR LAKSHMI BUILDCON PRIVATE LIMITED

Fixed Assets Statement Forming Part of Balance Sheet as on 31st March 2016

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			Original Cost	Addition	Sale/Scrap	Total As on 31.03.2016	up to 31.03.2015	During the Year	Total As on 31.03.2016	As at 31.03.2016	As at 31.03.2015
Tangible Assets											
1	Land	0%	-	-	-	-	-	-	-	-	-
2	Buildings	5.00%	-	-	-	-	-	-	-	-	-
3	Plant & Equipments	45.07%	315,000.00	-	-	315,000.00	106,365.00	94,032.00	200,397.00	114,603.00	208,635.00
4	Furnitur & Fixtures	25.89%	831,450.00	-	-	831,450.00	212,569.00	160,228.00	372,797.00	458,653.00	618,881.00
5	Vehicles	26.38%	1,075,590.00	-	-	1,075,590.00	298,928.00	204,883.00	503,811.00	571,779.00	776,662.00
6	Office Equipments	13.91%	-	-	-	-	-	-	-	-	-
7	Computer	63.16%	33,855.00	-	-	33,855.00	21,883.00	7,562.00	29,445.00	4,410.00	11,972.00
Current Year's Figures			2,255,895.00	-	-	2,255,895.00	639,745.00	466,705.00	1,106,450.00	1,149,445.00	1,616,150.00
Previous Year's Figures			2,255,895.00	-	-	2,255,895.00	-	-	-	-	1,616,150.00

Intangible Assets

1	Goodwill	-	-	-	-	-	-	-	-	-
2	Brands / trademarks	-	-	-	-	-	-	-	-	-
3	Computer Software	-	-	-	-	-	-	-	-	-
4	Mastheads and Publishing titles	-	-	-	-	-	-	-	-	-
5	Mining Rights	-	-	-	-	-	-	-	-	-
6	Copyrights, patents, Intellectual property rights, services and operating rights	-	-	-	-	-	-	-	-	-
7	Recipes, Formulae, models, designs and prototypes	-	-	-	-	-	-	-	-	-
8	Licenses and Franchise.	-	-	-	-	-	-	-	-	-
9	Others	-	-	-	-	-	-	-	-	-

Current Year's Figures		-	-	-	-	-	-	-	-	-
Previous Year's Figures		-	-	-	-	-	-	-	-	-


GHAR LAKSHMI BUILDCON PRIVATE LIMITED
 Director

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