SHAILENDRA RASTOGI & CO.

CHARTERED ACCOUNTANTS

RECEIPT / BILL

REF / SR /

CLIENT COPY

M/s Kasat Builders & Developers (P) Ltd
Chanakya Bela Sambalpur
Acctg Section.
GSTIN 10AAFCS6102B1ZB

Receipt No. 47/2017-18

Date 16/03/2018

	PARTICULARS	AMOUNT	TOTAL
01	RETAINER FEE FOR		
	☐ 1-A COMMERCIAL TAXES		
	☐ 1-B DIRECT TAXES		
	☐ 1-C COMPANY LAW		
02	AUDIT FEE Audit fee 2016-17	25000	25000 = 00
03	CONSULTANCY / DRAFTING		
04	PROJECT REPORT		
05	INCOME TAX CLEARANCE CERTIFICATE		
06	PROVISIONAL ACCOUNTS		
07	ACCOUNT-FINALISATION / WRITING		
08	CERTIFICATION		
09	TOTAL		25000 = 00
10	OTHERS		
11	COMPUTER-SUPPORT COST		
12	SERVICE-TAX @ 5% ON CGST 6% SGST 6%	2250 2250	4500 = 00
13	LESS ADVANCE : CASH / CHEQUE		
14	ADD : ARREARS (DETAILS OVERLEAF)		29,500 = 00
15	BALANCE DUE TO US		

Received by Cheque No. _____ dated _____

for Rs. _____ drawn on _____

NOTE : • Payment Received beyond thirty days
• Pay Service Charge @ 3% p.m.
• All Disputes are subject to Patna Jurisdiction

SHAILENDRA RASTOGI & CO.
CHARTERED ACCOUNTANTS

618-19 Harniwas, Dak Bunglow Road, Patna - 800 001 | Ph.: 0612-2226005, Mob.: 09431476596

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BILL

ANURADHA KUMARI

Lakshmi Narayan Path,
Boring Road
Patna-800013

Number

Phones E Mail

Date 16/03/2018

To,
The Director
Kosut Builder & Developers Private Limited
Chandpurbela

Patna-800001

Particulars	Amount (Rs.)	
ROC Compliance F-Y 2016-17	9,000.00	9,000.00
Challan		2,400.00
XBRL XML (E-filling of Tax Audit Report)		3,000.00
ITR of Company Filling of		4,500.00
Kailash Kumar		7,500.00
		26,400.00

Paid vide Cheque No 004692 dt 03/5/18

PAN - AWMPK9765C

Anuradha
For, ANURADHA KUMARI

Service Tax Exempt under Notification No. 6/2005-ST date -01/03/2005
Plase pay by Account Payee Cheque in favour of "ANURADHA KUMARI"

M/S KOSUT BUILDERS & DEVELOPERS PVT. LTD.
Managing Director

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MINISTRY OF CORPORATE AFFAIRS

RECEIPT

G.A.R.7

SRN : G67733097 **Service Request Date :** 29/11/2017

Payment made into : HDFC Bank

Received From :

Name : ARVIND KUMAR SINHA

Address : 3/3,Mahesh Nagar,
Behind Rajdhani Apartment
Patna Bihar
India 800013

Entity on whose behalf money is paid

CIN: U45200BR2008PTC013945

Name : KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Address : CHANDPUR BELA
JAKKANPUR,PO.-GPO
PATNA, Bihar
India - 800001

Full Particulars of Remittance

Service Type: eFiling

Service Description	Type of Fee	Amount(Rs.)
Fee for Form AOC-4 for the financial year ending on 2017	Normal	400.00
	Additional	1600.00
	Total	2000.00

Mode of Payment: Internet Banking - HDFC Bank

Received Payment Rupees: Two Thousand Only

Note –The Registrar may examine this eForm any time after the same is processed by the system under Straight Through Process (STP). In case any defects or incompleteness in any respect is noticed by the Registrar , then this eForm shall be treated and labeled as defective and the eForm shall have to be filed afresh with the fee and additional fee, as applicable. (Please refer Rule 10 of the Companies (Registration offices offices and Fees) Rules, 2014)

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MINISTRY OF CORPORATE AFFAIRS

RECEIPT

G.A.R.7

SRN : G67726778 **Service Request Date :** 29/11/2017

Payment made into : HDFC Bank

Received From :

Name : ARVIND KUMAR SINHA

Address : 3/3,Mahesh Nagar,
Behind Rajdhani Apartment
Patna, Bihar
India - 800013

Entity on whose behalf money is paid

CIN: U45200BR2008PTC013945

Name : KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Address : CHANDPUR BELA
JAKKANPUR,PO.-GPO
PATNA, Bihar
India - 800001

Full Particulars of Remittance

Service Type: eFiling

Service Description	Type of Fee	Amount(Rs.)
Fee for Form MGT-7 for the financial year ending on 2017	Normal	400.00
	Total	400.00

Mode of Payment: Internet Banking - HDFC Bank

Received Payment Rupees: Four Hundred Only

Note –The Registrar may examine this eForm any time after the same is processed by the system under Straight Through Process (STP). In case any defects or incompleteness in any respect is noticed by the Registrar , then this eForm shall be treated and labeled as defective and the eForm shall have to be filed afresh with the fee and additional fee, as applicable. (Please refer Rule 10 of the Companies (Registration offices offices and Fees) Rules, 2014)

M/S KOSUT BUILDERS AND DEVELOPERS PVT. LTD.
Managing Director

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BILL

ARBIND KUMAR SINHA

Financial Consultant
Mahesh Nagar
Behind Rajdhani Appartment
Patna 800013
Phones : E Mail

Number :

Date : 16/03/2018

To,
K.K Enterprises
Chandpurbela
Patna-800001

Particulars		Amount (Rs.)
E-Filling		
Renu Devi	4,500.00	4,500.00
K.K Enterprises	7,500.00	7,500.00
Twelve Thousand Five Hundred Only		12,000.00

Paid vide cheque
Nadungustalk 23/5/18

PAN - BFTPS0468F

For, ABVIND KUMAR SINHA

Service Tax Exempt under Notification No. 6/2005-ST date -01/03/2005
Plase pay by Account Payee Cheque in favour of "ARVIND KUMAR SINHA"
or Credit to Account No. 1219827254 At Central Bank of India , Patna

M/S ADITYA BUILDERS AND DEVELOPERS PVT. LTD.
Managing Director

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(I)		(II)
1		PRINTED COPY OF ONLINE SUBMITED APPLICATION FORM
2		COMPANY REGISTRATION CERTIFICATE
3		OCCUPANCY PERMISSION
4		SCAN COPY OF BANK PASS BOOK
5		DEMAND DRAFT WITH PHOTOCOPY (NAME, MOBILE NO.,SIGNATURE ON BACK SIDE OF THE DRAFT)
		ANNUAL REPORT
6	A	BALANCE SHEET FOR PRECEDING 3YEARS
	B	AUDITED P&L STATMENT FOR PRECEDING 3YEARS
	C	CASH FOLW STATEMENT FOR PRECEDING 3YEARS
	D	DIRECTOR'S REPORT FOR PRECEDING 3YEARS
	E	AUDITOR'S REPORT FOR PRECEDING 3YEARS
7		BROCHURE OF CURRENT PROJECT
8		FORM – B (AFFIDAVIT CUM DECLARATION)-IN ORIGINAL
9		NON-ENCUMBRANCE CERTIFICATE)-IN ORIGINAL
10		LAND DEED AGREEMENT/ AGREEMENT WITH LAND OWNER
11		REGSITERED DEED OF LAND WHERE PROJECT IS PROPOSED
12		MUTATION ORDER & RENT RECICEPT
13		NOTICE OF COMMENCEMENT
14		PAN CARD
15		AADHAR CARD
16		PROFORMA OF AGREEMENT FOR SALE
17		PROFORMA OF ALLOTMENT LETTER
18		PROFORMA OF CONVEYANCE DEED
19		OTHER PROJECT RELATED DOCUMENTS IF ANY (ENVIRONMENTAL CLEARANCE, NOCs ETC)
20		BUILDING PERMIT APPROVAL CERTIFICATE (BY U.L.B OR PLANING AUTHORITY)
21		SANCTIONED DETAILED SITE, LOCTION & SERVICES PLANS

Managing Director

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प्रारुप 1
पंजीकरण प्रमाण-पत्र

कॉर्पोरेट पहचान संख्या U45200BR2008PTC013945 2008 - 2009

मैं एतदद्वारा सत्यापित करता हूँ कि मैसर्स

KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

का पंजीकरण, कम्पनी अधिनियम 1956 (1956 का 1) के अंतर्गत आज किया जाता है और यह कम्पनी प्राइवेट लिमिटेड है।

यह निगमन-पत्र आज दिनांक उन्नीस सितम्बर दो हजार आठ को मेरे हस्ताक्षर से पटना में जारी किया जाता है।

Form 1
Certificate of Incorporation

Corporate Identity Number : U45200BR2008PTC013945 2008 - 2009

I hereby certify that KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED is this day incorporated under the Companies Act, 1956 (No. 1 of 1956) and that the company is private limited.

Given under my hand at Patna this Nineteenth day of September Two Thousand Eight.

(KRUSHNA SHANKAR PRADHAN)

कम्पनी रजिस्ट्रार / Registrar of Companies

बिहार एवं झारखण्ड

Bihar and Jharkhand

कम्पनी रजिस्ट्रार के कार्यालय अभिलेख में उपलब्ध पत्राचार का पता :

Mailing Address as per record available in Registrar of Companies office.

KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

CHANDPUR BELA, JAKKANPUR,PO.-GPO,

PATNA - 800001,

Bihar, INDIA

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BOARD REPORT

To the Members of

Kapil Builders And Developers Private Limited.

[CIN - U45200BR2008PTC013945]

Dear Shareholders,

On behalf of the Board of Directors, I am happy to present the 7TH Annual Report of the company business and operations along with Audited Statements of Account for the year ended March 31 2015.

FINANCIAL RESULTS

The Company's financial performance for the year under review along with previous years figures are given hereunder

Particulars	Figures (`Rs)	Figures (Rs`)
Turnover	28,953,219.00	1,961,000.00
Profit/(loss) before tax	1,213,350.25	41,575.88
Less Taxes	375,259.00	13,330.00
Profit /(loss) after tax	838,091.25	28,245.88
Add Balance B/F from previous year	813,355.49	785,109.61
Balance profit/(loss) C/F to the next year	1,651,446.74	813,355.49

STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

Your Company achieved a turnover of Rs. 289.53 Lakhs during the Current Financial Year 2014-15 which is higher/(less) by 269.92 Lakhs over the turnover during the previous Financial Year 2013-14

During the Current Financial year 2014-15 The Company registered increase of 2867 13 % in its Profit After Tax (PAT) in comparison with its last FY-2013-14 .

The net worth of company has improved substantially to Rs.17.51 Lakhs from its last year networth of Rs. 9.13 Lakhs which is 91.76 % higher/(less)in comparison to its last year growth. This will help in generation of internal resources for funding expansion plans of Company.

To maintain / improve the current growth and to meet the future challenges the company working on strategic plan which will steer the company towards a new height.

CHANGE IN NATURE OF BUSINESS

During the year the company has not change its business activities

MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There is no material changes and commitments have occurred after the close of the year till the

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date of this Report, which affect the financial position of the Company

DIVIDEND

Your Board of Director is not going to recommend any dividend due to ongoing project of the company required more cash for timely hand over of the project.

AMOUNTS TRANSFERRED TO RESERVES

The Board of the company has decided/proposed to transfer Rs. Nil to the general reserve.

CHANGES IN SHARE CAPITAL

The present paid-up share capital of the company is Rs 100,000.00/-. (10,000 equity shares @ Rs 10/- each) There was no further changes/ issued / increased in share capital during the financial year -2014-15.

EXTRACT OF ANNUAL RETURN

The extract of Annual Return, in format MGT -9, for the Financial Year 2014-15 has been enclosed with this report.

NUMBER OF BOARD MEETINGS

During the Financial Year ended 31st March, 2015, four board meetings were held, The dates of meeting in chronological is given in below :

30-06-2014	30-12-2014
31-07-2014	31-03-2015
30-09-2014	

PARTICULARS OF LOAN, GUARANTEES AND INVESTMENTS UNDER SECTION 186

As on March 31, 2015, there were no outstanding loans or guarantees covered under the provisions of Section 186 of the Act.

Particulars of loans, guarantees given and investments made during the year in accordance with Section 186 of the Companies Act, 2013. The details of changes is given in the financial statement (enclosed herewith) also detailed herein below :

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AMOUNT OUTSTANDING AS ON 31-03-2015

Particulars	Amount (Rs)
Loan given	Nil
Guarantee given	Nil
Investment made	Nil

LOAN, GUARANTEE GIVEN OR INVESTMENT MADE DURING THE FINANCIAL YEAR 2014-15

Name of entity	Relation	Amt. (Rs)	Particulars of Loan, Guarantee given or investment made	Purpose for which Loan, Guarantee or investment are proposed to be utilized.
NIL	NIL	NIL	NIL	NIL

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There was no contract or arrangements made during the financial year 2014-15 with related parties as defined under sub-section 1 of Section 188 of the Companies Act, 2013

or

As defined under section 188(1) of the companies act, 2013, all contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. The details is given in "Form AOC-2" (the prescribed format) enclosed herewith.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Since the company does not own any manufacturing facility, the other particular relating to conservation of energy and technology absorption are not applicable.

During the year there is no transaction of foreign exchange earnings or outgo.

OR

Information required under Section 134(3)(m) of the Act read with Rule 8(3) of the Companies (Accounts) Rules, 2014, with respect to conservation of energy, technology absorption and foreign exchange earnings/outgo is included in Annexure C

The details of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo are as under:

a) Conservation of Energy:	
Steps taken for conservation	The company has recognized the importance of energy conservation in decreasing the deleterious effects of global warming and climate change. The Company has determined to take appropriate steps to reduced the

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	pollutions and strengthened the Company's commitment towards becoming an environment friendly. The management closely monitor energy consumption pattern in the manufacturing sites.
Steps taken for utilizing alternate sources of energy	The company planning to use of alternate source (Solar Energy) of energy viz installation of solar panel for its general lighting.
Capital investment on energy conservation equipments	NIL

b) Technology Absorption:

Efforts made for technology absorption	The board always discussing upon new technology and technical know-how relating to new products, machineries, energy etc. as and when required. These to be adapted wherever necessary.
Benefits derived	Nil
Expenditure on Research & Development, if any	Nil
Details of technology imported, if any	None
Year of import	N/A
Whether imported technology fully absorbed	N/A
Areas where absorption of imported technology has not taken place, if any	N/A

c) Foreign Exchange Earnings/ Outgo:

Earnings	NIL
Outgo	NIL

RISK MANAGEMENT POLICY

The company does not have any separate risk management committee as the elements of risk threatening the Company's existence is very minimal.

The company actively stimulate throughout the organisation and encourages its people to identify various risk of business objectives. The company recognises that these risks need to be managed to protect its customers, employees, shareholders and other stakeholders, to achieve its business objectives and enable sustainable growth.

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Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis. All are routinely tested by signification observation and follow up action thereon.

The Committee on a quarterly basis, provide status updates to the Board of Directors of the Company.

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

The Company has not developed and implemented any "Corporate Social Responsibility" initiatives, as the said provisions are not applicable on the company.

DISCLOSURE AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Though, there is no female staff working in the company but the company has zero tolerance towards sexual harassment at the workplace and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder. During the Financial Year 2014-15, the Company has not received any complaints of sexual harassment.

DETAILS OF DIRECTORS

There is no change in the board of directors in the company

STATUTORY AUDITOR

M/s. SHAILENDRA RASTOGI & CO., Chartered Accountants, (Firm Regn No. 004172C), the Statutory Auditors of the Company, hold office till the conclusion of the ensuing Annual General Meeting and are eligible for re-appointment. They have confirmed their eligibility to the effect that their re-appointment, if made, would be within the prescribed limits under the Act and that they are not disqualified for re-appointment.

The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark.

DIRECTORS RESPONSIBILITY STATEMENT

As required under clause (c) of sub-section (3) of Section 134 read with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

a) in the preparation of the annual accounts for the financial year ended 31st March, 2015, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2015 and of the

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profit /loss of the Company for that period;

c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) the directors had prepared the annual accounts on a going concern basis;

e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There have been no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations. However, members' attention is drawn to the statement on contingent liabilities, commitments in the notes forming part of the Financial Statements.

ACKNOWLEDGMENT

The board of director thankful to the all employee/ staffs of the company and their family members for their dedication and the excellence they have shown in their job. The directors express their sincere appreciation to the valued shareholders, bankers, customers and clients for their support and extended cooperation. Yours Directors are also thankful to the various wings and/or authorities whether government and non-government, auditor, suppliers, for their continued support and guidance.

For and on behalf of the board of directors

(Chairman)

Place :Patna

Date :31/08/2015

M/S YOGUT BUILDERS AND DEVELOPERS PVT. LTD.

Managing Director

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FORM NO. MGT-9
EXTRACT OF ANNUAL RETURN

As on the financial year ended on 31/03/2015

[Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration)

I. REGISTRATION AND OTHER DETAILS:

CIN	:	U45200BR2008PTC013945
Registration Date	:	19/09/2008
Name of the company	:	KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED
Category / sub-category of the company	:	COMPANY LIMITED BY SHARES / OTHERS
Address of the registered office and contact details	:	CHANDPUR BELA , JAKKANPUR, PO – GPO PATNA – 800001
Whether listed company (YES/ NO)	:	NO.
Name, Address and Contact details of Registrar and Transfer Agent, if any	:	N.A

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:

Sl. No.	Name and description of main products/ services	NIC Code of the products/ Services	% to total turnover of the company
1.	CONSTRUCTION	1510	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sl. No.	Name and address of the company	CIN/ GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
	N.A	N.A	N.A	N.A	N.A

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IV. SHARE HOLDING PATTERN
(Equity Share Capital Breakup as percentage of Total Equity)

(i) Category-wise Share Holding

Category of shareholders	No. Of shares held at the beginning of the year				No. Of shares held at the end of the year				% change during the year
	Demat	Physical	Total	% of total shares	Demat	Physical	Total	% of total shares	
A. Promoters									
(1) Indian									
a) Ind/ HUF		10,000		100		10,000		100	
b) Central Govt									
c) State Govt									
d) Bodies Corp									
e) Bank/FI									
f) Any Others									
Sub Total (A) (1) :		10,000		100		10,000		100	
(2) Foreign									
a) Ind/ HUF									
b) Central Govt									
c) State Govt									
d) Bodies Corp.									
e) Bank/FI									
f) Any Others									
Sub Total (A) (2) :		**0.00**				**0.00**			
Total Share holding of promoters (A) = (A) (1) + (A) (2)		**10,000**		**100**		**10,000**		**100**	
B. Public Shareholding									
(1) Institutions									
a) Mutual Fund									
b) Bank /FI									
c) Central Govt.									
d) State Govt.									
e) Venture Capital Fund			-NIL-						
f) Insurance companies									
g) FIIs									
h) Foreign Venture Capital									
i) Others (specify)									
Sub Total (B) (1) :									
(1) Non-Institutions									
a) Bodies Corp									
i) Indian									

Manager

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b)	b) Overseas									
c)	Individual									
d)	i) Individual shareholders holding nominal share capital upto 1.00 lakh	-NIL-								
e)	ii) Individual shareholders holding nominal share capital in excess of 1.00 lakh									
f)	Others (specify)									
Sub Total (B) (2) :										
Total Share holding of promoters (B) = (B) (1) + (B) (2)										
C.	Share held by custodian for GDRs & ADRs	-NIL-								
GRAND TOTAL (A)+(B)+(C)										

(ii) Share Holding of promoters

Sl	Share holder's name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shares holding during the year
		No. of shares	% of total shares of the company	% of shares pledged / encumbered to total shares	No. of shares	% of total shares of the company	% of shares pledged / encumbered to total shares	
a).	Kailash kumar	9000	90.00	0	9000	90.00	0	0
b).	Renu Kumari	1000	10.00	0	1000	10.00	0	0

(iii) *Change in Promoters' Shareholding (please specify, if there is no change)*

Sl No.		Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of shares of the company	No. of shares	% of total shares of the company
a)	At the beginning of the year				
b)	Date-wise increase / decrease in promoters share holding during the year specifying the reasons for increase/ decrease (e.g. allotment/ transfer/bonus/ sweat equity etc.)		NO CHANGE		
c)	At the end of the year				

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(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs)

Sl No	For each of the Top 10 shareholders	Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of shares of the company	No. of shares	% of total shares of the company
a)	At the beginning of the year				
b)	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
c)	At the End of the year (or on the date of separation, if separated during the year)				

(v) Shareholding of Directors and Key Managerial personnel

Sl No	For Each of the Directors and KMP KAILASH KUMAR	Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of shares of the company	No. of shares	% of total shares of the company
2					
a)	At the beginning of the year	9000	90	9000	90
b)	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
c)	At the End of the year	9000	90	9000	90

Sl No	For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of shares of the company	No. of shares	% of total shares of the company
2	RENU DEVI				
a)	At the beginning of the year	1000	10	1000	10
b).	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
c).	At the End of the year	1000	10	1000	10

V. INDEBTNESS

Indebtedness of the Company including interest outstanding/ accrued but not due for payment

	Secured loan excluding deposits	Unsecured loan	Deposits	Total Indebtness
Indebtness at the beginning of the financial year				
i) Principal Amount	Nil			

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ii). Interest due but not paid	Nil				
iii). Interest accrued but not due	Nil				
Total (₹) – (i. + ii. + iii)	Nil				
Change in Indebtness during the financial year					
i) Addition	Nil				
ii) Reduction	Nil				
Net Change	Nil				
Indebtness at the end of the financial year					
i) Principal Amount	Nil				
ii) Interest due but not paid	Nil				
iii) Interest accrued but not due	Nil				
Total – (i. + ii. + iii)					

VII. REMUNERATION OF DIRECTOR AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

Sl No	Particulars of remuneration	Name of MD/WTD/Manager				Total Amount (₹)
	Name	Renu Devi				1,80,000.00
1	Gross Salary	1,80,000.00				
a)	Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961					
b)	Value of perquisites u/s 17(2) of the Income Tax Act, 1961					
c)	Profits in lieu of salary u/s 17(3) of the Income Tax Act, 1961					
2	Stock Option					
3	Sweat Equity					
4	Commission					
	- as % of profit					
	- other specify					
5	Other please specify					
	Total (A)	1,80,000.00				1,80,000.00
	Ceiling as per the Act					

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B. Remuneration to Other Directors.

Sl No	Particulars of remuneration	Name of MD/WTD/Manager				Total Amount (₹)
1	Independent directors					
a)	Fee for attending board committee meetings					
b)	Commission					
c)	Other (please specify)					
	Total (1)					
2	Other Non-Executive directors	-NIL-				
a)	Fee for attending board committee meetings					
b)	Commission					
c)	Other (please specify)					
	Total (2)					
	TOTAL B = (1) +(2)					
	Total Managerial remuneration overall ceiling as per Act					

C. Remuneration to key managerial personnel other than MD/ Manager/ WTD

Sl No	Particulars of remuneration	Name of MD/WTD/Manager				Total Amount (₹)
1	**Gross Salary**	CEO	Company Secretary	CFO		TOTAL
a)	Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961					
b)	Value of perquisites u/s 17(2) of the Income Tax Act, 1961		-NIL-			
c)	Profits in lieu of salary u/s 17(3) of the Income Tax Act, 1961					
2	Stock Option					
3	Sweat Equity					
4	Commission					
	- as % of profit					
	- other specify					
5	Other please specify					
	Total (A)					
	Ceiling as per the Act					

VIII. PENALTIES /PUNISHMENT/ COMPOUNDING OF OFFENCES

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INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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]

Assessment Year 2015-16

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name			PAN
KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED			AADCK6642G
Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted: ITR-6
CHANDPUR BELA	JAKKANPUR		
Road/Street/Post Office	Area/Locality		
P. O-GPO	PATNA		Status: Pvt Company
Town/City/District	State	Pin	Aadhaar Number
PATNA	BIHAR	800001	

Designation of AO(Ward/Circle): Ward 2 — Original or Revised: ORIGINAL

E-filing Acknowledgement Number: 876095911311015 — Date(DD/MM/YYYY): 31-10-2015

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				1	1214434
2	Deductions under Chapter-VI-A				2	0
3	Total Income				3	1214430
3a	Current Year loss, if any				3a	0
4	Net tax payable				4	375259
5	Interest payable				5	41708
6	Total tax and interest payable				6	416967
7	Taxes Paid	a	Advance Tax	7a: 50000		
		b	TDS	7b: 0		
		c	TCS	7c: 0		
		d	Self Assessment Tax	7d: 367000		
		e	Total Taxes Paid (7a+7b+7c +7d)		7e	417000
8	Tax Payable (6-7e)				8	0
9	Refund (7e-6)				9	30
10	Exempt Income	Agriculture			10	
		Others				

This return has been digitally signed by KAILASH KUMAR in the capacity of Director

having PAN ALAPK7507P from IP Address 112.133.232.11 on 31-10-2015 at PATNA

Dsc Sl No & issuer 1939716555004734975CN=SafeScrypt sub-CA for RCAI Class 2 2014, OU=Sub-CA, O=Sify Technologies Limited, C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S KOSUT BUILDERS AND DEVELOPERS PVT. LTD. Director

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Name of Assessee : KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED
Address : CHANDPUR BELA JAKKANPUR P.O-GPO
PATNA PATNA-800001

Date of Incorporation : 19-09-2008
Permanent Account No. : **AADCK6642G**
Ward/Circle/Range : **Ward 2**
Return Filing Due Date : 31-10-2015

Status : Private Limited Compa
Previous Year ended on : 31-03-2015
Assessment Year : 2015-16

COMPUTATION OF INCOME

Profits and Gains of Business or Profession

Net Profit/Loss as per Profit & Loss Account	1213350.00		
Add : Depreciation Taken Seperately	3733.00		
	1217083.00		
Less : Depreciation	2649.00	1214434.00	1214434
Gross Total Income			1214434
Total Income			1214434
Rounded off as per section 288A			1214430
Tax on Above		364329.00	
18.5%of Book Profit	1213350.00	224470.00	
		364329.00	
Add : Education Cess		10930.00	
Add : Interest			
U/s 234 B	22764.00		
U/s 234 C	18944.00	41708.00	
Net Tax		416967.00	
Tax Paid		417000.00	
Refundable		30.00	

For KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMI

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Type	Section of the Companies Act	Brief Description	Detail of penalty/ punishment/ compounding fee imposed	Authority [RD/ NCLT/ Court]	Appeal made, if any (give detail)
A. Company					
Penalty		-NIL-			
Punishment					
Compounding					
B. Directors					
Penalty		-NIL-			
Punishment					
Compounding					
C. Other officers in default					
Penalty		-NIL-			
Punishment					
Compounding					

Managing Director

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Annexure -1

Particulars of Loan, Guarantees and Investments under Section 186

Sl	Date of making loan	Details of borrower	Amount (`)	Purpose for which the loan is to be utilized by the recipient	Time period for which it is given	Date of BR	Date of SR (if required)	Rate of interest	Security

Details of Investments

Sl	Date of investment	Details of investee	Amount (`)	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Date of BR	Date of SR (if required)	Expected rate of return

Details of Guarantee / Security Provided

Sl.	Date of providing security/ guarantee	Details of recipient	Amount (`)	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Date of BR	Date of SR (if required)	Expected rate of return

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Annexure -2

FORM NO. – AOC-2

Form for disclosure of particulars of contracts / arrangements entered into by the company with related parties

Sl	Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts/ arrangements/ transactions including the value, if any	Justification for entering into such contracts/ arrangements/ transactions	Date(s) of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to section 188
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1.	**Details of contracts or arrangements or transactions not at arm's length basis**							
2.	**Details of material contracts or arrangement or transactions at arm's length basis**							

All related party transactions that were entered into during the financial year ended 31st March, 2015 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

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Shailendra Rastogi & Co.
Chartered Accountants

118-19, Ashiana Hariniwas Comple
Oak Bunglow Road ,
Patna-800001
Phone:- 0612-2226005

Independent Auditor's Report

To the Members' of Kosut Builders And Developers Private Limited

Report on the Financial Statements

We have audited the accompanying financial statements of KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED comprising of the Balance Sheet as at 31st March, 2015, the Statement of Profit and Loss, the Cash Flow Statement (Where applicable) for the year then ended, and a summary of the significant accounting policies and other explanatory information .

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the preparation of the financial statements in terms of the requirements of the Companies Act, 2013 (hereinafter referred to as "the Act")that give a true and fair view of the financial position, financial performance and cash flows (Where applicable) of the entity 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. The respective Board of Directors of the company is the responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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, which have been used for the purpose of preparation of the financial statements by the Directors of the Company, as aforesaid.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. While conducting the 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.

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

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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 an adequate internal financial controls system over financial reporting in place 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 Board of Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in sub-paragraph (a) of the Other Matters paragraph below, 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 at 31st March, 2015, and the profit/loss and the cash flows (Where applicable) for the year ended on that date.

Report on other Legal and Regulatory Requirements.

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, based on the comments in the auditors' reports of the company incorporated in India, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report, to the extent applicable, 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 of the aforesaid financial statements.

   (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.

   (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow (Where applicable) Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the financial statements.

M/S KOSUT BUILDERS AND DEVELOPERS PVT. LTD.
Managing Director

SHAILENDRA RASTOGI & CO.
PA
Chartered Accountants

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- 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 of the Company as on 31st March, 2015 taken on record by the Board of Directors of the Company of the statutory auditors of company incorporated in India, none of the directors of the company, incorporated in India is disqualified as on 31st March, 2015 from being appointed as a director in terms of Section 164 (2) of the Act.

For SHAILENDRA RASTOGI & Co
Chartered Accountants
(Firm's Registration No.-04172C)



Signature
(ASHUTOSH KUMAR)
(PARTNER)
(Membership No. -402498)

Date -31-08-2015

Place: Patna

M/S KOSHI BUILDERS AND DEVELOPERS Pvt. Ltd.

Managing Director

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED.

[CIN - U45200BR2008PTC013945]

Annexure "A" to the Independent Auditors' Report:

Referred to in Paragraph 1 under the heading of **"Report on Other Legal and Regulatory Requirements"** of our Report of even date:

(i) (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;

(b) The fixed assets have been physically verified by the management at reasonable intervals and material discrepancies noticed on such verification have been properly dealt with in the books of account;

(ii) (a) The physical verification of inventory has been conducted at reasonable intervals by the management;

(b) The Procedures adopted for the physical verification of inventory by the management are reasonable and adequate in relation to the size of the company and the nature of its business;

(c) The company is maintaining proper records of inventory and material discrepancies noticed on physical verification have been properly dealt with in the books of account;

(iii) The Company has not granted any loan, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013;

(a) Since no loans have been granted by the company during the year, there is no rate of interest and the terms and conditions which can be prima-facie said to be prejudicial to the interest of the company;

(b) The company is not in need to take any steps for the recovery of the principal and interest amount, if overdue amount is more than Rs. 1,00,000 as there is no such loan granted during the year;

(iv) There is an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods and services according to the explanation and information given to us. No continuing failure to correct major weaknesses in internal control system, were noticed while conducting the audit.

(v) The company has not accepted any deposit from public within the meaning of the word "deposit" as defined under Rule 2(1)(c) of the Companies (Acceptance of Deposits) Rules, 2014. In our opinion, and according to the information and explanations given to us, there is no non compliance to the directives issued by the

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Reserve Bank of India and the provisions of sections 73 to 76 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014 wherever applicable. We are informed that no order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal upon the Company.

(vi) We have broadly reviewed the books of account relating to material, labour and other items of cost maintained by the company pursuant to the Rules made by the Central Government for the maintenance of cost records under section 148 (1) of the Companies Act, 2013 and are of the opinion that *prima –facie*, the prescribed accounts and records have been made and maintained.

(vi) (a) According to the information and explanations given to us and the records of the company examined by us, in our opinion, the company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, wealth-tax, service-tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues during the year as applicable with the appropriate authorities. There is no arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable.

(b) There are no dues of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited on account of any dispute .

(c) There is no amount which is required to be transferred to investor education and protection fund in accordance with Section 205C of the Companies Act, 1956.

(viii) In our opinion and according to the information and explanations given to us, the company does not have any accumulated losses at the end of the financial year and has not incurred any cash loss in the financial year ended on that date or in the immediately preceding financial year.

(ix) The company has not defaulted in repayment of dues to a financial institution or bank or debenture holders.

(x) The company has not given any guarantee for loans taken by others from bank or financial institutions, the terms and conditions whereof are prejudicial to the interest of the company;

(xi) The company has not taken any term loan and therefore the requirement to report as per clause (xi) of paragraph 3 of the Order is not applicable to the company for the year.

(xii) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud on or by the company, noticed or reported during the year, nor have been informed of such case by the management.

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED
BALANCE SHEET AS ON 31ST MARCH '2015

PARTICULARS	Note No.	As at 31.03.2015		As at 31.03.2014	
		Rs.	Rs.	Rs.	Rs.
I. EQUITY AND LIABILITIES					
1. Shareholders' funds					
(a) Share Capital	1	100,000.00		100,000.00	
(b) Reserves and Surplus	2	1,651,446.74		813,355.49	
(c) Money received against share warrants		-		-	
			1,751,446.74		913,355.49
2. Share application money pending allotment		-		-	
(To the extent not refundable)					
3. Non- current liabilities					
(a) Long-term borrowings		-			
(b) Deferred Tax liabilities (Net)	3	-		-	
(c) Other Long term liabilities		-			
(d) Long-term Provisions		-			
4. Current Liabilities					
(a) Short term borrowings	4	2,955,295.00		2,955,295.00	
(b) Trade payables	5	18,488,400.00		17,356,870.00	
(c) Other current liabilities	6	1,952,831.00		57,000.00	
(d) Short term provisions	7	625,963.00		635,834.00	
			24,022,489.00		21,004,999.00
TOTAL			25,773,935.74		21,918,354.49
II ASSETS					
1. Non current assets					
(a) Fixed assets	8	18,409.00		22,142.00	
(i) Tangible assets		-		-	
(ii) Intangible assets		-		-	
(iii) Capital work-in-progress	9	15,900,000.00		15,307,085.00	
(iv) Intangible assets under development		-			
(b) Non-current investments	10	-		-	
(c) Deferred tax assets (net)	11	-		-	
(e) Other non-current assets	12	-		-	
(d) Long-term loans and advances	13	-		-	
			15,918,409.00		15,329,227.00
2. Current assets					
(a) Current investments				-	
(b) Inventories	14	-		-	
(c) Trade receivables	15	-		-	
(d) Cash and Bank Balances	16	4,925,676.74		2,739,127.49	
(e) Short-term loans and advances	17	4,929,850.00		3,850,000.00	
(f) Other current assets	18			-	
			9,855,526.74		6,589,127.49
TOTAL			25,773,935.74		21,918,354.49
Significant accounting policies and notes to accounts		26	-		-

As per our report of even date

For Shailendra Rastogi & Co.
Chartered Accountants

(Ashutosh Kumar)
M No - 402498
Partner

Place Patna
Date 31/08/2015

For Kosut Builders And Developers Private Limited

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LTD

Director

Director

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LTD

Director

Managing Director

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH 2015

	PARTICULARS	Note No	As at 31.03.2015		As at 31.03.2014	
			Rs	Rs	Rs	Rs
I	Revenue from operations	19	28,953,239.00			
II	Other Income	20				
III	Expenses					
	Project Cost	21	18,610,923.00			
	Changes in inventories of finished goods, work in progress and Stock-in-trade	22	-			
	Employee benefits expense	23	7,948,700.00			
	Finance Costs		-			
	Depreciation and amortization expense	24	3,733.00			
	Other operating expense	25	1,176,512.75			
	Total Expense			27,739,868.75		1,919,424.12
V	Profit before exceptional and extraordinary items and tax (III-IV)			1,213,350.25		41,575.88
VI	Exceptional Items			-		-
VII	Profit before extraordinary items and tax (V-VI)			1,213,350.25		41,575.88
VIII	Extraordinary items			-		-
IX	Profit before tax (VII-VIII)			1,213,350.25		41,575.88
X	Tax expense:					
	(1) Current tax			375,259.00	13,330.00	
	(2) Deferred tax			-		13,330.00
XI	Profit/(Loss) for the period from continuing operations (IX - X)			838,091.25		28,245.88
XII	Profit/(Loss) for the period 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)			838,091.25		28,245.88
XVI	Earnings per equity share:					
	(1) Basic			83.81		2.82
	(2) Diluted			83.81		2.82
	Significant accounting policies and notes to accounts	26				

As per our report of even date

For Shailendra Rastogi & Co.
Chartered Accountants

(Arbuldeo Kumar)
M. No. - 102498
Patna

Place : Patna
Date : 31/08/2015

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

For KOSUT BUILDERS AND DEVELOPERS PVT. LTD.

M/S KOSUT BUILDERS AND DEVELOPERS PVT. LTD.

Director

Director

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Director

Managing Director

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

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KOSLI BUILDERS AND DEVELOPERS PRIVATE LIMITED

NOTES FORMING PART OF BALANCE SHEET

Particulars	As at 31-03-2015		As at 31-03-2014	
	Rupees	Rupees	Rupees	Rupees

NOTE 1

Note 1 "A" SHARE CAPITAL

SHARE CAPITAL		As at 31-03-2015		As at 31-03-2014	
		Number	Amount	Number	Amount
Authorised					
[illegible] Equity Shares of Rs. 10 each		[illegible]	[illegible]	[illegible]	[illegible]
Issued					
[illegible] Previous Year)Equity Shares of Rs. [illegible] each		[illegible]	[illegible]	[illegible]	[illegible]
Subscribed & Paid up					
10000(10000Previous Year)Equity Shares of Rs. 10 each		10000	100,000.00	10000	[illegible]
Subscribed but not fully Paid up		-	-	-	-
TOTAL		10000	100,000.00	10000	100,000.00

Note 1 "B" RECONCILIATION OF SHARE

Particulars		Equity Shares	
		Number	Amount
Shares outstanding at the beginning of the year		10000	100,000.00
Shares issued during the year		-	-
Shares bought back during the year		-	-
Shares outstanding at the end of the year		10,000.00	100,000.00

Note 1 "C" DETAIL OF SHARES HELD BY HOLDING COMPANY

Not Applicable

Note 1 "D" LIST OF SHARE HOLDERS HAVING 5% OR MORE SHARES

Name of Shareholder		As at 31-03-2015		As at 31-03-2014	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
Kailash Kumar		9000	90.00	9000	90.00
Renu Devi		1000	10.00	100	10.00

Note 1 "E" EQUITY SHARES WERE ALLOTED(preceeding 4 years) AS FULLY PAID UP OTHER THAN CASH

Particulars	Year (Aggregate No. of Shares)			
	2014-15	2013-14	2012-13	2011-12
Equity Shares :				
Fully paid up pursuant to contract(s) without payment being	NIL	NIL	NIL	NIL
Fully paid up by way of bonus shares	NIL	NIL	NIL	NIL
Shares bought back	NIL	NIL	NIL	NIL

Note 1 "F" UNPAID CALLS

Unpaid Calls		Amount
By Directors		NIL
By Officers		NIL

Note 1 "G" DISCLOSURES

Appropriate disclosures to comply with this point to be made by the Management

As per the representation of the management there are no shares reserved for issue under option and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts.

There is no securities held for conversion into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date

No forfeiture of shares has been taken place during the period which was originally paid up.

M/S KOSLI BUILDERS AND DEVELOPERS PRIVATE LIMITED

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Particulars	As at 31-03-2015		As at 31-03-2014	
	Rupees	Rupees	Rupees	Rupees
NOTE '2'				
RESERVES AND SURPLUS				
Profit and Loss Account				
Opening Balance	813,355.49		785,109.61	
Add: Profit During The Year	838,091.25		28,245.88	
Add:	-			
	-			
	1,651,446.74			
Less: Adjustment of Fixed Assets as per New Companies Act, 2013	-			
		1,651,446.74		813,355.49
TOTAL		1,651,446.74		813,355.49

Particulars	As at 31-03-2015		As at 31-03-2014	
	Rupees	Rupees	Rupees	Rupees
NOTE '3'				
DEFERRED TAX LIABILITIES (NET)				
TOTAL		-		-

Particulars	As at 31-03-2015		As at 31-03-2014	
	Rupees	Rupees	Rupees	Rupees
NOTE '4'				
SHORT TERM BORROWINGS				
(a) Borrowing repayble on demand				
From Banks :				
Secured				
Unsecured				
From other parties :				
Secured				
Unsecured				
(b) Borrowing from related parties				
Secured				
UnSecured	2,955,295.00		2,955,295.00	
	-		-	
	-		-	
	-	2,955,295.00	-	2,955,295.00
(C) Deposits				
Secured				
Unsecured				
(d) Other Loans & Advances				
Secured				
Unsecured				
		2,955,295.00		2,955,295.00

SUNIL ENDRA KASTOGI & CO. PATNA

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Director

Director

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Particulars	As at 31-03-2015 Rupees	Rupees	As at 31-03-2014 Rupees	Rupees
NOTE '5'				
TRADE PAYABLES				
Acceptances				
Advance from Customers		18,488,400.00		17,356,870.00
TOTAL		18,488,400.00		17,356,870.00

Particulars	As at 31-03-2015 Rupees	Rupees	As at 31-03-2014 Rupees	Rupees
NOTE '6'				
OTHER CURRENT LIABILITIES				
Service Tax		1,528,831.00		-
Expenses Payable		424,000.00		57,000.00
TOTAL		1,952,831.00		57,000.00

Particulars	As at 31-03-2015 Rupees	Rupees	As at 31-03-2014 Rupees	Rupees
NOTE '7'				
SHORT TERM PROVISIONS				
Provision for Tax		588,589.00		13,330.00
Provision for Audit Fee		-		-
Provision for Tax Audit Fee		37,374.00		16,854.00
Other Provision		-		605,650.00
TOTAL		625,963.00		635,834.00

SHAH EKDARA & STAGIA & CO. PATNA Chartered Accountants

FOR KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Particulars	As at 31-03-2015		As at 31-03-2014	
	Rupees	Rupees	Rupees	Rupees
NOTE '9'				
CAPITAL WORK IN PROGRESS				
Opening Balance	15,307,085.00			
Additions				
Bricks				
Cement Purchases				
Electrical Material				
Earth Filling				
Freight & Cartage				
Generator Expenses				
Grill Work				
Iron Material				
Labour Charges				
Oil Expenses				
Wooden Material				
Sanitary Material				
Sand				
Stones & Spares				
Wages				
Stone Chips				
	15,307,085.00			
Less: Transferred to Project expenses	15,307,085.00			
Closing Work in Progress	15,900,000.00	15,900,000.00		15,307,085.00
		15,900,000.00		15,307,085.00

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Director

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Director

SHAH ENGG. KASTOGI & CO. PATNA Chartered Accountants

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

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KOSLI BUILDERS AND DEVELOPERS PRIVATE LIMITED

Particulars	As at 31-03-2015		As at 31-03-2014	
	Rupees	Rupees	Rupees	Rupees
NOTE 10				
NON-CURRENT INVESTMENT				
Capital [illegible]				
TOTAL				

Particulars	As at 31-03-2015		As at 31-03-2014	
	Rupees	Rupees	Rupees	Rupees
NOTE 11				
DEFERRED TAX ASSETS (NET)				
TOTAL				

Particulars	As at 31-03-2015		As at 31-03-2014	
	Rupees	Rupees	Rupees	Rupees
NOTE 12				
OTHER NON CURRENT ASSETS				
Preliminary Expenses (To the extent not written off or adjusted)				
Opening Bal				
Less Written Off				
Pre-Operative Expenses (To the extent not written off or adjusted)				
Opening Bal				
Less Written Off				
TOTAL				

Particulars	As at 31-03-2015		As at 31-03-2014	
	Rupees	Rupees	Rupees	Rupees
NOTE 13				
LONG TERM LOANS & ADVANCES				
Security Deposit				
Unsecured, considered good				
Advance Income tax				
TDS				

Particulars	As at 31-03-2015		As at 31-03-2014	
	Rupees	Rupees	Rupees	Rupees
NOTE 14				
INVENTORIES				
Land & Building				
TOTAL				

SHAIL KUMAR PASRICHA & CO. PATNA Chartered Accountants

Managing Director

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Particulars	As at 31-03-2015 Rupees	Rupees	As at 31-03-2014 Rupees	Rupees
NOTE 15				
TRADE RECEIVABLES				
Over Six Months				
Secured Considered Good				
Below Six Month				
Secured Considered Good				
Unsecured Considered Good				
Doubtful Debts				
TOTAL				

Particulars	As at 31-03-2015 Rupees	Rupees	As at 31-03-2014 Rupees	Rupees
NOTE 16				
CASH AND BANK BALANCES				
Cash and Cash Equivalents				424,798.00
Cash on Hand	1,843,823.96			214,329.49
Balance with Banks	3,081,852.78			
Others (Specify)		4,925,676.74		
TOTAL		4,925,676.74		2,739,127.49

Particulars	As at 31-03-2015 Rupees	Rupees	As at 31-03-2014 Rupees	Rupees
NOTE 17				
SHORT TERM LOANS AND ADVANCES				
Other Advance				
Deposits with Govt. Authorities		250,000.00		50,000.00
Income Tax				
Unsecured		4,679,850.00		600,000.00
Land Advance				3,350,000.00
TOTAL		4,929,850.00		

Particulars	As at 31-03-2015 Rupees	Rupees	As at 31-03-2014 Rupees	Rupees
NOTE 18				
OTHER CURRENT ASSETS				
TOTAL				

NOTES FORMING PART OF STATEMENT OF PROFIT AND LOSS

Particulars	For the year ended 31-03-2015 Rupees	Rupees	For the year ended 31-03-2014 Rupees	Rupees
NOTE 19				
GROSS RECEIPTS				
Revenue from Operation		28,953,219.00		1,961,000.00
TOTAL		28,953,219.00		1,961,000.00

Particulars	For the year ended 31-03-2015 Rupees	Rupees	For the year ended 31-03-2014 Rupees	Rupees
NOTE 20				
OTHER INCOME				
Interest				
TOTAL				

SHAILENDRA KUMAR RASTOGI & CO. CHARTERED ACCOUNTANTS PATNA

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Director

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Particulars	For the year ended 31-03-2015		For the year ended 31-03-2014	
	Rupees	Rupees	Rupees	Rupees
NOTE 21				
PROJECT EXPENSES				
Add Opening Work in Progress				
Plumbering Work				
Material Purchased		18,610,923.00		
Site expenses, Labour, Cement, Bricks & Sand Etc				
Stone Chips				
		18,610,923.00		

Particulars	For the year ended 31-03-2015		For the year ended 31-03-2014	
	Rupees	Rupees	Rupees	Rupees
NOTE 22				
CHANGE IN INVENTORIES				
Work in Progress & Stock in Trade				
WIP During the year				
Less :- Adjusted during the yecar				
TOTAL				

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LTD.

Director

M/S KOSUT BUILDERS, HI... PRIVATE LTD.

Director

SHAH ENGINEERS & CONSULTANTS PATNA

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LTD.

Managing Director

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Particulars	For the year ended 31-03-2015 Rupees	Rupees	For the year ended 31-03-2014 Rupees	Rupees
NOTE '23'				
EMPLOYEE BENEFITS EXPENSES				
Salary & Wages		7,768,700.00		54,000.00
Bonus		-		
Contribution to Provident & Other funds				
Staffwelfare Expenses				
Director Remuneration		180,000.00		
TOTAL		7,948,700.00		54,000.00

Particulars	For the year ended 31-03-2015 Rupees	Rupees	For the year ended 31-03-2014 Rupees	Rupees
NOTE '24'				
Depreciation & Amortization				
Depreciation		3,733.00		-
		3,733.00		-

Particulars	For the year ended 31-03-2015 Rupees	Rupees	For the year ended 31-03-2014 Rupees	Rupees
NOTE '25'				
OTHER OPERATING EXPENSES				
Accounting Charges		48,000.00		24,000.00
Advertisement		18,000.00		
Bank Charges		19,262.75		11,156.12
Consultancy Charges		180,000.00		38,500.00
Guard Expenses		72,000.00		36,000.00
Misc Expenses		18,450.00		4,000.00
Power & Fuel		155,250.00		
Brokerag & Commission		451,000.00		100,000.00
Office expenses		20,450.00		6,450.00
Travelling & Touring Exp.		74,080.00		35,250.00
Rent Paid		60,000.00		48,000.00
Telephone/Mobile Expenses		24,500.00		12,000.00
Legal Expenses		15,000.00		-
Opportunity cost		-		-
VAT Expenses		-		-
				-
Auditor's Remuneration :				
As Auditors-Statutory audit		20,520.00		16,854.00
For Taxation matters		-		
For Company Law matters		-		
For Management Services		-		
For other Services		-		14,000.00
For ROC Filling Fee & Other charges		-		-
		-		
		-		
		1,176,512.75		345,210.12

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Dir Dir

Dir Dir

Managing Director

PATNA

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NOTES NO 26 - NOTES ON ACCOUNTS (FORMING PART OF THE ACCOUNTS)

I.SIGNIFICANT ACCOUNTING POLICIES :

A. PRESENTATION AND DISCLOSURE OF FINANCIAL STATEMENT:

The financial statements have been prepared in accordance with generally accepted accounting principles in India *(Indian GAAP)* under the historical cost convention on an accrual basis in compliance with all material aspect of the Accounting Standard *(AS)* notified under Section 133 of the Companies Act, 2013 read together with rule 7 of the Companies *(Accounts)* Rules, 2014. The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.

All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle, and other criteria set out in the schedule III to the companies Act, 2013. Based on the nature of product and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as up to twelve months for the purpose of current/non- current classification of assets and liabilities.

B. ACOUNTING CONCEPTS:

The financial statements have been prepared to comply with the mandatory Accounting Standards issued by "The Institute of Chartered Accountants of India" (ICAI) and the relevant provisions of Company Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis. The accounting policies have been consistently applied by the company unless otherwise stated.

C INVENTORIES:

I. Stock-in-Trade has been taken, valued and certified by the management.

II. Inventories of consumables & stores items are valued at cost. The method of valuation of Stock is in accordance with Accounting Standard – 2. Inventories have been valued using FIFO method.

III. Balance of Sundry receivables and payables are subject to formal confirmation. All sundry debtors are unsecured but considered good by the management to the extent of their book value.

IV. Estimated amount of capital contracts remaining to be executed not provided for net of advances :- Rs. NIL (Last year NIL)

V. Claims against the company not acknowledge as debts Nil.

VI. Previous year's figures have been re-grouped and re-arranged wherever considered necessary.

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D. FIXED ASSETS:

Fixed Assets are stated at the original cost including other expenses related to acquisition and installation and allocated pre-operative expenses less depreciation on W.D.V. method.

Excise Duty paid on purchase of Fixed Assets is reduced from the Purchase Price in order to avail Cenvat credit.

During the year the fixed assets which have become obsolete were retired by the management. The fixed asset retired does not constitute substantial part of fixed assets.

E. DEPRECIATION

Depreciation on Tangible Fixed Assets is provided on Written down Method *(WDV)* using the rates arrived at based on the useful lives of the respective assets prescribed in Schedule II to the Companies Act, 2013. Depreciation on amounts of additions to fixed assets during the year or on its disposal/ demolition/ destruction of fixed assets during the year is provided on pro-rata basis as per Schedule II. As per Note 7 to the Schedule II to the Companies Act, 2013, the carrying amount of the fixed assets as on 1st April, 2014 has been depreciated over the remaining useful life of the asset after retaining the residual value. Wherever the remaining useful life of the asset is NIL as per Schedule II, the carrying amount as on 1st April, 2014 is recognized in the opening balance of retained earnings.

CLASSES OF ASSETS	USEFUL LIVES	CLASSES OF ASSETS	USEFUL LIVES
Air Conditioners	10 years	Fan	10 years
Generator	15 years	Computer	3 years
Inverter	10 years	Furniture & Fixture	10 years
Water Filter	10 years	Television	10 years
Machine	10 years	Vibrator	10 years

F. REVENUE RECOGNITION:

a) The revenue is recognised to the extent it is probable and the economic benefits will flow to the Company and the revenue can be reliably measured. For projects commencing from 1st April, 2012, revenue from the projects is recognised by applying Percentage of Completion Method in compliance of Guidance Note on Accounting for Real Estate Transaction (Revised 2012). However the Company has not commenced any projects since 1st April, 2013.

b) Sale: - i) Unit in real estate: - Revenue is recognised when the significant risks and rewards of ownership of the units in real estate have passed to the buyer.

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b) Sale / trading of goods and materials - Sales are recognised when goods are supplied and are recorded net of returns, trade discounts, rebates and indirect taxes.

c) Rebate & Other discount from suppliers are recognized only when confirmation is received in this regard.

d) Interest on Fixed Deposits is recognized on accrual basis.

G. INVESTMENTS:

a. Long Term Investments are stated at cost after deducting provision, If any, in cases where the fall in market value has been considered of permanent nature.

H. RELATED TO GRANT ;

(a) Current Tax: Provision for current tax is made after taking into consideration benefits admissible under the provision of Income Tax Act,1961.

(b) Deferred Tax : Deferred Tax resulting from timing differences between book & taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the Balance Sheet date. The deferred tax assets & liability is recognized and carried forward only to the extent that there is a reasonable certainty that the assets & liability will be adjusted in future. However, Deferred tax liability is not recognized for the F.Y : 2014-2015.

I. As per Accounting Standard (AS-22) on Accounting for taxes on income issued by the Institute of Chartered Accountants of India , the deferred tax assets/(liability) comprises of tax effect on timing difference as shown below:-

	As on 01/04/2014	During the Year	As on 31/03/15
Differences in amounts of depreciation as per Income Tax Act & Company Law	0.00	0.00	0.00
Net deferred tax assets/(liability)	0.00	0.00	0.00

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

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BOARD REPORT

To the Members of

Kosut Builders And Developers Private Limited,

[CIN - U45200BR2008PTC013945]

Dear Shareholders,

On behalf of the Board of Directors, I am happy to present the 8TH Annual Report of the company business and operations along with Audited Statements of Account for the year ended March 31.2016.

FINANCIAL RESULTS

The Company's financial performance for the year under review along with previous years figures are given hereunder :

Particulars	Figures (Rs)	Figures (Rs)
	2016	2015
Turnover	18,318,678.08	28,953,219.00
Profit/(loss) before tax	987,500.00	1,213,350.00
Less : Taxes	305,138.00	375,259.00
Profit /(loss) after tax	682,362.00	838,091.25
Add : Balance B/F from previous year	1,651,446.74	813,355.49
Balance profit/(loss) C/F to the next year	2,333,808.74	1,651,446.74

STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

Your Company achieved a turnover of Rs. 183.18 Lakhs during the Current Financial Year 2015-16, which is higher/(less) by 106.34 Lakhs over the turnover during the previous Financial Year 2014-15.

During the Current Financial year 2015-16 The Company registered decrease of 1557.29 % in its Profit After Tax (PAT) in comparison with its last FY-2014-15 .

The net worth of company has improved substantially to Rs.24.33 Lakhs from its last year networth of Rs. 17.51 Lakhs which is 6.82 higher/(less)in comparison to its last year growth. This will help in generation of internal resources for funding expansion plans of Company.

To maintain / improve the current growth and to meet the future challenges the company working on strategic plan which will steer the company towards a new height.

CHANGE IN NATURE OF BUSINESS

During the year the company has not change its business activities

MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There is no material changes and commitments have occurred after the close of the year till the

Managing Director

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date of this Report, which affect the financial position of the Company.

DIVIDEND

Your Board of Director is not going to recommend any dividend due to ongoing project of the company required more cash for timely hand over of the project.

AMOUNTS TRANSFERRED TO RESERVES

The Board of the company has decided/proposed to transfer Rs. Nil to the general reserve.

CHANGES IN SHARE CAPITAL

The present paid-up share capital of the company is Rs 100,000.00/-. (10,000 equity shares @ Rs 10/- each) There was no further changes/ issued / increased in share capital during the financial year -2015-16.

EXTRACT OF ANNUAL RETURN

The extract of Annual Return, in format MGT -9, for the Financial Year 2015-16 has been enclosed with this report.

NUMBER OF BOARD MEETINGS

During the Financial Year ended 31st March, 2016, five board meetings were held, The dates of meeting in chronological is given in below :

30-06-2015	30-12-2015
31-08-2015	31-03-2016
30-09-2015	

PARTICULARS OF LOAN, GUARANTEES AND INVESTMENTS UNDER SECTION 186

As on March 31, 2016, there were no outstanding loans or guarantees covered under the provisions of Section 186 of the Act.

Particulars of loans, guarantees given and investments made during the year in accordance with Section 186 of the Companies Act, 2013. The details of changes is given in the financial statement (enclosed herewith) also detailed herein below :

M/S KUSUM BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

M/S KUSUM BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

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AMOUNT OUTSTANDING AS ON 31-03-2016

Particulars	Amount (Rs)
Loan given	Nil
Guarantee given	Nil
Investment made	Nil

LOAN, GUARANTEE GIVEN OR INVESTMENT MADE DURING THE FINANCIAL YEAR 2015-16

Name of entity	Relation	Amt (Rs)	Particulars of Loan, Guarantee given or investment made	Purpose for which Loan, Guarantee or investment are proposed to be utilized
NIL	NIL	NIL	NIL	NIL

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There was no contract or arrangements made during the financial year 2015-16 with related parties as defined under sub-section 1 of Section 188 of the Companies Act, 2013

or

As defined under section 188(1) of the companies act, 2013, all contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. The details is given in "Form AOC-2" (the prescribed format) enclosed herewith.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Since the company does not own any manufacturing facility, the other particular relating to conservation of energy and technology absorption are not applicable.

During the year there is no transaction of foreign exchange earnings or outgo.

OR

Information required under Section 134(3)(m) of the Act read with Rule 8(3) of the Companies (Accounts) Rules, 2014, with respect to conservation of energy, technology absorption and foreign exchange earnings/outgo is included in Annexure C

The details of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo are as under:

a) Conservation of Energy:	
Steps taken for conservation	The company has recognized the importance of energy conservation in decreasing the deleterious effects of global warming and climate change. The Company has determined to take appropriate steps to reduced the

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	pollutions and strengthened the Company's commitment towards becoming an environment friendly. The management closely monitor energy consumption pattern in the manufacturing sites
Steps taken for utilizing alternate sources of energy	The company planning to use of alternate source (Solar Energy) of energy viz installation of solar panel for its general lighting
Capital investment on energy conservation equipments	NIL
b) Technology Absorption:	
Efforts made for technology absorption	The board always discussing upon new technology and technical know-how relating to new products, machineries, energy etc as and when required. These to be adapted wherever necessary
Benefits derived	Nil
Expenditure on Research & Development, if any	Nil
Details of technology imported, if any	None
Year of import	N/A
Whether imported technology fully absorbed	N/A
Areas where absorption of imported technology has not taken place, if any	N/A
c) Foreign Exchange Earnings/ Outgo:	
Earnings	NIL
Outgo	NIL

RISK MANAGEMENT POLICY

The company does not have any separate risk management committee as the elements of risk threatening the Company's existence is very minimal.

The company actively stimulate throughout the organisation and encourages its people to identify various risk of business objectives. The company recognises that these risks need to be managed to protect its customers, employees, shareholders and other stakeholders, to achieve its business objectives and enable sustainable growth.

Managing Director

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Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis. All are routinely tested by signification observation and follow up action thereon.

The Committee on a quarterly basis, provide status updates to the Board of Directors of the Company.

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

The Company has not developed and implemented any "Corporate Social Responsibility" initiatives, as the said provisions are not applicable on the company.

DISCLOSURE AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Though, there is no female staff working in the company but the company has zero tolerance towards sexual harassment at the workplace and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder. During the Financial Year 2015-16, the Company has not received any complaints of sexual harassment.

DETAILS OF DIRECTORS

There is no change in the board of directors in the company

STATUTORY AUDITOR

M/s. SHAILENDRA RASTOGI & CO., Chartered Accountants, (Firm Regn No. 004172C), the Statutory Auditors of the Company, hold office till the conclusion of the ensuing Annual General Meeting and are eligible for re-appointment. They have confirmed their eligibility to the effect that their re-appointment, if made, would be within the prescribed limits under the Act and that they are not disqualified for re-appointment.

The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark.

DIRECTORS RESPONSIBILITY STATEMENT

As required under clause (c) of sub-section (3) of Section 134 read with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

a) in the preparation of the annual accounts for the financial year ended 31st March, 2016, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2016 and of the

M/S KUSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

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profit /loss of the Company for that period;

c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) the directors had prepared the annual accounts on a going concern basis;

e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There have been no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations. However, members' attention is drawn to the statement on contingent liabilities, commitments in the notes forming part of the Financial Statements.

ACKNOWLEDGMENT

The board of director thankful to the all employee/ staffs of the company and their family members for their dedication and the excellence they have shown in their job. The directors express their sincere appreciation to the valued shareholders, bankers, customers and clients for their support and extended cooperation. Yours Directors are also thankful to the various wings and/or authorities whether government and non-government, auditor, suppliers, for their continued support and guidance.

For and on behalf of the board of directors

Managing Director
(Chairman)

Place :Patna

Date :31/08/2016

M/S YOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

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FORM NO. MGT-9
EXTRACT OF ANNUAL RETURN

As on the financial year ended on 31/03/2016

[Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration)

I. REGISTRATION AND OTHER DETAILS:

CIN	:	U45200BR2008PTC013945
Registration Date	:	19/09/2008
Name of the company	:	KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED
Category / sub-category of the company	:	COMPANY LIMITED BY SHARES / OTHERS
Address of the registered office and contact details	:	CHANDPUR BELA , JAKKANPUR, PO – GPO PATNA – 800001
Whether listed company (YES/ NO)	:	NO.
Name, Address and Contact details of Registrar and Transfer Agent, if any	:	N.A

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:

Sl. No.	Name and description of main products/ services	NIC Code of the products/ Services	% to total turnover of the company
1.	CONSTRUCTION	1510	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sl. No.	Name and address of the company	CIN/ GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
	N.A	N.A	N.A	N.A	N.A

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

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IV. SHARE HOLDING PATTERN
(Equity Share Capital Breakup as percentage of Total Equity)

(i) Category-wise Share Holding

Category of shareholders	No. Of shares held at the beginning of the year				No. Of shares held at the end of the year				% change during the year
	Demat	Physical	Total	% of total shares	Demat	Physical	Total	% of total shares	
A. Promoters									
(1) Indian									
a) Ind/ HUF		10,000		100		10,000		100	
b) Central Govt									
c) State Govt.									
d) Bodies Corp									
e) Bank/FI									
f). Any Others									
Sub Total (A) (1) :		10,000		100		10,000		100	
(2) Foreign									
a). Ind/ HUF									
b) Central Govt									
c) State Govt									
d). Bodies Corp									
e) Bank/FI									
f) Any Others									
Sub Total (A) (2) :		0.00				0.00			
Total Share holding of promoters (A) = (A) (1) + (A) (2)		**10,000**		**100**		**10,000**		**100**	
B. Public Shareholding									
(1) Institutions									
a). Mutual Fund									
b). Bank /FI									
c). Central Govt.									
d). State Govt.									
e). Venture Capital Fund			-NIL-						
f). Insurance companies									
g). FIIs									
h). Foreign Venture Capital									
i). Others (specify)									
Sub Total (B) (1) :									
(1) Non-Institutions									
Bodies Corp.									
a) i). Indian									

Managing Director

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c)	ii) Overseas	
c)	Individual	
d)	i) Individual shareholders holding nominal share capital upto ` 1.00 lakh	-NIL-
e)	ii). Individual shareholders holding nominal share capital in excess of ` 1.00 lakh	
f)	Others (specify)	
Sub Total (B) (2) :		
Total Share holding of promoters (B) = (B) (1) + (B) (2)		
C.	**Share held by custodian for GDRs & ADRs**	-NIL-
GRAND TOTAL (A)+(B)+(C)		

(ii) Share Holding of promoters

Sl	Share holder's name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shares holding during the year
		No. of shares	% of total shares of the company	% of shares pledged / encumbered to total shares	No. of shares	% of total shares of the company	% of shares pledged / encumbered to total shares	
a).	Kailash kumar	9000	90.00	0	9000	90.00	0	0
b).	Renu Kumari	1000	10.00	0	1000	10.00	0	0

(iii) *Change in Promoters' Shareholding (please specify, if there is no change)*

Sl No.		Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of shares of the company	No. of shares	% of total shares of the company
a)	At the beginning of the year				
b)	Date-wise increase / decrease in promoters share holding during the year specifying the reasons for increase/ decrease (e.g. allotment/ transfer/bonus/ sweat equity etc.)		**NO CHANGE**		
c)	At the end of the year				

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Managing Director

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(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl No	For each of the Top-10 shareholders	Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of shares of the company	No. of shares	% of total shares of the company
a)	At the beginning of the year				
b)	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
c)	At the End of the year (or on the date of separation, if separated during the year)				

(v) Shareholding of Directors and Key Managerial personnel

Sl No	For Each of the Directors and KMP KAILASH KUMAR	Shareholding at the beginning of the year		Cumulative shareholding during the year	
2		No. of shares	% of shares of the company	No. of shares	% of total shares of the company
a)	At the beginning of the year	9000	90	9000	90
b)	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
c).	At the End of the year	9000	90	9000	90

Sl No.	For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative shareholding during the year	
2	RENU DEVI	No. of shares	% of shares of the company	No. of shares	% of total shares of the company
a).	At the beginning of the year	1000	10	1000	10
b).	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
c).	At the End of the year	1000	10	1000	10

V. INDEBTNESS

Indebtedness of the Company including interest outstanding/ accrued but not due for payment

	Secured loan excluding deposits	Unsecured loan	Deposits	Total Indebtness
Indebtness at the beginning of the financial year				
i). Principal Amount	Nil			

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ii). Interest due but not paid	Nil				
iii). Interest accrued but not due	Nil				
Total (₹) – (i. + ii. + iii)	Nil				
Change in Indebtness during the financial year					
i). Addition	Nil				
ii). Reduction	Nil				
Net Change	Nil				
Indebtness at the end of the financial year					
i). Principal Amount	Nil				
ii). Interest due but not paid	Nil				
iii). Interest accrued but not due	Nil				
Total – (i. + ii. + iii)					

VII. REMUNERATION OF DIRECTOR AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

Sl. No	Particulars of remuneration	Name of MD/WTD/Manager				Total Amount (₹)
	Name	Renu Devi				
1	**Gross Salary**	1,80,000.00				1,80,000.00
a)	Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961					
b)	Value of perquisites u/s 17(2) of the Income Tax Act, 1961					
c)	Profits in lieu of salary u/s 17(3) of the Income Tax Act, 1961					
2	Stock Option					
3	Sweat Equity					
4	Commission					
	- as % of profit					
	- other specify					
5	Other please specify					
	Total (A)	1,80,000.00				1,80,000.00
	Ceiling as per the Act					

FOR M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

Managing Director

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B. Remuneration to Other Directors.

Sl No.	Particulars of remuneration	Name of MD/WTD/Manager				Total Amount (₹)
1	Independent directors					
a)	Fee for attending board committee meetings.					
b)	Commission					
c)	Other (please specify)					
	Total (1)					
2	Other Non-Executive directors					
a)	Fee for attending board committee meetings.		-NIL-			
b)	Commission					
c)	Other (please specify)					
	Total (2)					
	TOTAL B = (1) +(2)					
	Total Managerial remuneration overall ceiling as per Act					

C. Remuneration to key managerial personnel other than MD/ Manager/ WTD

Sl. No.	Particulars of remuneration	Name of MD/WTD/Manager				Total Amount (₹)
1	**Gross Salary**	CEO	Company Secretary	CFO		TOTAL
a)	Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961					
b)	Value of perquisites u/s 17(2) of the Income Tax Act, 1961		-NIL-			
c)	Profits in lieu of salary u/s 17(3) of the Income Tax Act, 1961					
2	Stock Option					
3	Sweat Equity					
4	Commission					
	- as % of profit					
	- other specify					
5	Other please specify					
	Total (A)					
	Ceiling as per the Act					

VIII. PENALTIES /PUNISHMENT/ COMPOUNDING OF OFFENCES

M/S VASUNDHARA BUILDERS AND DEVELOPERS PVT. LTD.

Managing Director

Managing Director

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Type	Section of the Companies Act	Brief Description	Detail of penalty/ punishment/ compounding fee imposed	Authority [RD/ NCLT/ Court]	Appeal made if any (give detail)
A. Company					
Penalty		-NIL-			
Punishment					
Compounding					
B. Directors					
Penalty		-NIL-			
Punishment					
Compounding					
C. Other officers in default					
Penalty		-NIL-			
Punishment					
Compounding					

Managing Director

Managing Director

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Annexure -1

Particulars of Loan, Guarantees and Investments under Section 186

Sl	Date of making loan	Details of borrower	Amount (`)	Purpose for which the loan is to be utilized by the recipient	Time period for which it is given	Date of BR	Date of SR (if required)	Rate of interest	Security

Details of Investments

Sl.	Date of investment	Details of investee	Amount (`)	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Date of BR	Date of SR (if required)	Expected rate of return

Details of Guarantee / Security Provided

Sl.	Date of providing security/ guarantee	Details of recipient	Amount (`)	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Date of BR	Date of SR (if required)	Expected rate of return
			M/S KUSUM BUILDERS AND DEVELOPERS PRIVATE LIMITED				

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Managing Director

Managing Director

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Annexure -2

FORM NO. – AOC-2

Form for disclosure of particulars of contracts / arrangements entered into by the company with related parties

Sl	Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts / arrangements/ transactions	Salient terms of the contracts/ arrangements/ transactions including the value, if any	Justification for entering into such contracts/ arrangements/ transactions	Date(s) of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to section 188
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1.	**Details of contracts or arrangements or transactions not at arm's length basis**							
2.	**Details of material contracts or arrangement or transactions at arm's length basis**							

All related party transactions that were entered into during the financial year ended 31st March, 2016 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required

Managing Director

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ailendra Rastogi & Co.
Chartered Accountants

618 19, Ashiana Harinwas Complex
Dak Bunglow Road
Patna-800001
Phone : 0612-2226005

Independent Auditor's Report

To the Members' of Kosut Builders And Developers Private Limited

Report on the Financial Statements

We have audited the accompanying financial statements of KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED comprising of the Balance Sheet as at 31st March, 2016, the Statement of Profit and Loss, the Cash Flow Statement (Where applicable) for the year then ended, and a summary of the significant accounting policies and other explanatory information .

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the preparation of the financial statements in terms of the requirements of the Companies Act, 2013 (hereinafter referred to as "the Act")that give a true and fair view of the financial position, financial performance and cash flows (Where applicable) of the entity 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. The respective Board of Directors of the company is the responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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, which have been used for the purpose of preparation of the financial statements by the Directors of the Company, as aforesaid.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. While conducting the 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.

SHAILENDRA RASTOGI & CO. PATNA

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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 an adequate internal financial controls system over financial reporting in place 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 Board of Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in sub-paragraph (a) of the Other Matters paragraph below, 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 at 31st March, 2016, and the profit/loss and the cash flows (Where applicable) for the year ended on that date.

Report on other Legal and Regulatory Requirements.

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, based on the comments in the auditors' reports of the company incorporated in India, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report, to the extent applicable, 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 of the aforesaid financial statements.

   (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.

   (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow (Where applicable) Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the financial statements.

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

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(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 of the Company as on 31st March, 2016 taken on record by the Board of Directors of the Company of the statutory auditors of company incorporated in India, none of the directors of the company, incorporated in India is disqualified as on 31st March, 2016 from being appointed as a director in terms of Section 164 (2) of the Act.

For SHAILENDRA RASTOGI & Co
Chartered Accountants
(Firm's Registration No.-04172C)

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

Signature
(ASHUTOSH KUMAR)
(PARTNER)
(Membership No. -402498)

Date:-31-08-2016

Place: Patna

Managing Director

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED,

[CIN - U45200BR2008PTC013945]

Annexure "A" to the Independent Auditors' Report:

Referred to in Paragraph 1 under the heading of **"Report on Other Legal and Regulatory Requirements"** of our Report of even date:

(i) (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;

(b) The fixed assets have been physically verified by the management at reasonable intervals and material discrepancies noticed on such verification have been properly dealt with in the books of account;

(ii) (a) The physical verification of inventory has been conducted at reasonable intervals by the management;

(b) The Procedures adopted for the physical verification of inventory by the management are reasonable and adequate in relation to the size of the company and the nature of its business;

(c) The company is maintaining proper records of inventory and material discrepancies noticed on physical verification have been properly dealt with in the books of account;

(iii) The Company has not granted any loan, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013;

(a) Since no loans have been granted by the company during the year, there is no rate of interest and the terms and conditions which can be prima-facie said to be prejudicial to the interest of the company;

(b) The company is not in need to take any steps for the recovery of the principal and interest amount, if overdue amount is more than Rs. 1,00,000 as there is no such loan granted during the year;

(iv) There is an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods and services according to the explanation and information given to us. No continuing failure to correct major weaknesses in internal control system, were noticed while conducting the audit.

(v) The company has not accepted any deposit from public within the meaning of the word "deposit" as defined under Rule 2(1)(c) of the Companies (Acceptance of Deposits) Rules, 2014. In our opinion, and according to the information and explanations given to us, there is no non compliance to the directives issued by the

SHAILENDRA RASTOGI & CO. PATNA

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Reserve Bank of India and the provisions of Sections 73 to 76 of the Companies Act 2013 and the Companies (Acceptance of Deposits) Rules, 2014 wherever applicable. We are informed that no order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal upon the Company.

(vi) We have broadly reviewed the books of account relating to material, labour and other items of cost maintained by the company pursuant to the Rules made by the Central Government for the maintenance of cost records under section 148 (1) of the Companies Act, 2013 and are of the opinion that *prima –facie*, the prescribed accounts and records have been made and maintained.

(vi) (a) According to the information and explanations given to us and the records of the company examined by us, in our opinion, the company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, wealth-tax, service-tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues during the year as applicable with the appropriate authorities. There is no arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable.

(b) There are no dues of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited on account of any dispute .

(c) There is no amount which is required to be transferred to investor education and protection fund in accordance with Section 205C of the Companies Act, 1956.

(viii) In our opinion and according to the information and explanations given to us, the company does not have any accumulated losses at the end of the financial year and has not incurred any cash loss in the financial year ended on that date or in the immediately preceding financial year.

(ix) The company has not defaulted in repayment of dues to a financial institution or bank or debenture holders.

(x) The company has not given any guarantee for loans taken by others from bank or financial institutions, the terms and conditions whereof are prejudicial to the interest of the company;

(xi) The company has not taken any term loan and therefore the requirement to report as per clause (xi) of paragraph 3 of the Order is not applicable to the company for the year.

(xii) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud on or by the company, noticed or reported during the year, nor have been informed of such case by the management.

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

BALANCE SHEET AS ON 31ST MARCH '2016

PARTICULARS	Note No.	As at 31.03.2016		As at 31.03.2015	
		Rs.	Rs.	Rs.	Rs.
I EQUITY AND LIABILITIES					
1 Shareholders' funds					
(a) Share Capital	1	100,000.00		100,000.00	
(b) Reserves and Surplus	2	2,333,808.74		1,651,446.74	
(c) Money received against share warrants					
			2,433,808.74		1,751,446.74
2 Share application money pending allotment					
(To the extent not refundable)					
3 Non-current liabilities					
(a) Long-term borrowings		-		-	
(b) Deferred Tax liabilities (Net)	3	-		-	
(c) Other Long term liabilities		-		-	
(d) Long-term Provisions		-		-	
			-		-
4 Current Liabilities					
(a) Short-term borrowings	4	1,079,090.00		2,955,295.00	
(b) Trade payables	5	31,564,510.00		18,488,400.00	
(c) Other current liabilities	6	2,324,942.92		1,952,831.00	
(d) Short-term provisions	7	333,763.00		625,963.00	
			35,302,305.92		24,022,489.00
TOTAL			37,736,114.66		25,773,935.74
II ASSETS					
1 Non-current assets					
(a) Fixed assets	8	16,849.00		18,409.00	
(i) Tangible assets		-		-	
(ii) Intangible assets		-		-	
(iii) Capital work-in-progress	9	18,866,113.53		15,900,000.00	
(iv) Intangible assets under development		-		-	
(b) Non-current investments	10	-		-	
(c) Deferred tax assets (net)	11	-		-	
(d) Other non-current assets	12	-		-	
(e) Long-term loans and advances	13	-		-	
			18,882,962.53		15,918,409.00
2 Current assets					
(a) Current investments		-		-	
(b) Inventories	14	-		-	
(c) Trade receivables	15	6,474,152.81		-	
(d) Cash and Bank Balances	16	3,241,436.32		4,925,676.74	
(e) Short-term loans and advances	17	-		250,000.00	
(f) Other current assets	18	9,137,563.00		4,679,850.00	
			18,853,152.13		9,855,526.74
TOTAL			37,736,114.66		25,773,935.74
Significant accounting policies and notes to accounts		26	-		-

As per our report of even date

For Shailendra Rastogi & Co.
Chartered Accountants

(Ashutosh Kumar)
M. No. - 402498
Partner

Place: Patna
Date: 31/08/2016

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

For Kosut Builders And Developers Private Limited

Managing Director

Director

KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

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

	PARTICULARS	Note No.	As at 31.03.2016		As at 31.03.2015	
			Rs.	Rs.	Rs.	Rs.
I	Revenue from operations	19	18,315,038.00		5,651,299.00	
II	Other Income	20	1,640.00	18,316,678.00		
III	Expenses					
	Project Cost	21	9,797,527.47		18,539,623.00	
	Changes in inventories of finished goods, work in progress and Stock-in-trade	22				
	Employee benefits expense	23	64,139.00		2,218,351.00	
	Finance costs					
	Depreciation and amortization expense	24	5,291.00		4,733.00	
	Other operating expense	25	963,498.61		1,176,312.75	
	Total Expense			17,331,178.08		21,779,868.75
	Profit before exceptional and extraordinary items and tax (III-IV)			987,500.00		1,213,390.25
VI	Exceptional Items					
VII	Profit before extraordinary items and tax (V-VI)			987,500.00		1,213,390.25
VIII	Extraordinary items					
IX	Profit before tax (VII-VIII)			987,500.00		1,213,390.25
X	Tax expense					
	(1) Current tax		305,138.00		375,299.00	
	(2) Deferred tax					
				305,138.00		375,299.00
XI	Profit/(Loss) for the period from continuing operations (IX - X)			682,362.00		838,091.25
XII	Profit/(Loss) for the period 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)			682,362.00		838,091.25
XVI	Earnings per equity share:					
	(1) Basic			68.24		83.81
	(2) Diluted			68.24		83.81
	Significant accounting policies and notes to accounts	26				

As per our report of even date

For Shailendra Rastogi & Co.
Chartered Accountants

(Ashutosh Kumar)
M. No - 402498
Partner

Place Patna
Date 31/08/2016

For KOSUT BUILDERS AND DEVELOPERS PVT. LTD.

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

Director

Director

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KOSCI BUILDERS AND DEVELOPERS PRIVATE LIMITED

NOTES FORMING PART OF BALANCE SHEET

Particulars	As at 31-03-2016		As at 31-03-2015	
	Rupees	Rupees	Rupees	Rupees

NOTE 1

Note 1 "A" SHARE CAPITAL

SHARE CAPITAL		As at 31-03-2016		As at 31-03-2015	
		Number	Amount	Number	Amount
Authorised					
Equity Shares of Rs 10 each		100000	10,000,000.00	100000	10,000,000.00
Issued					
Previous Year Equity Shares of Rs 10 each			100,000.00	10000	100,000.00
Subscribed & Paid up					
Previous Year Equity Shares of Rs 10 each		10000	100,000.00	10000	100,000.00
Subscribed but not fully Paid up					
TOTAL		10000	100,000.00	10000	100,000.00

Note 1 "B" RECONCILIATION OF SHARE

Particulars		Equity Shares	
		Number	Amount
Shares outstanding at the beginning of the year		10000	100,000.00
Shares issued during the year		-	-
Shares bought back during the year		-	-
Shares outstanding at the end of the year		10,000.00	100,000.00

Note 1 "C" DETAIL OF SHARES HELD BY HOLDING COMPANY

Not Applicable

Note 1 "D" LIST OF SHARE HOLDERS HAVING 5% OR MORE SHARES

Name of Shareholder		As at 31-03-2016		As at 31-03-2015	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
Dinesh Kumar		9000	90.00	9000	90.00
Renu Devi		1000	10.00	100	10.00

Note 1 "E" EQUITY SHARES WERE ALLOTED(preceeding 4 years) AS FULLY PAID UP OTHER THAN CASH

Particulars	Year (Aggregate No. of Shares)			
	2015-16	2014-15	2013-14	2012-13
Equity Shares :				
Fully paid up pursuant to contract(s) without payment being	NIL	NIL	NIL	NIL
Fully paid up by way of bonus shares	NIL	NIL	NIL	NIL
Shares bought back	NIL	NIL	NIL	NIL

Note 1 "F" UNPAID CALLS

Unpaid Calls		Amount
By Directors		NIL
By Officers		NIL

Note 1 "G" DISCLOSURES

Appropriate disclosures to comply with this point to be made by the Management

As per the meeting of the management there are no shares reserved for issue under option and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts.

There is no securities held for conversion into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date.

No forfeiture of shares has been taken place during the period which was originally paid up.

SHAILENDRA RASTOGI & CO.

Managing Director

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BUILDERS AND DEVELOPERS PRIVATE LIMITED

Particulars	As at 31-03-2016		As at 31-03-2015	
	Rupees	Rupees	Rupees	Rupees
NOTE 4				
RESERVES AND SURPLUS				
Profit and Loss Account				
Opening Balance				
Add: Profit During The Year				
Less: Adjustment of Fixed Assets as per New				
Depreciation Act, 2013				
		2,333,808.74		1,651,446.74
TOTAL		2,333,808.74		1,651,446.74

Particulars	As at 31-03-2016		As at 31-03-2015	
	Rupees	Rupees	Rupees	Rupees
NOTE 5				
DEFERRED TAX LIABILITIES (NET)				
TOTAL		-		-

Particulars	As at 31-03-2016		As at 31-03-2015	
	Rupees	Rupees	Rupees	Rupees
NOTE 6				
SHORT TERM BORROWINGS				
(a) Borrowing repayable on demand				
From Banks :				
Secured				
Unsecured				
From other parties :				
Secured				
Unsecured				
(b) Borrowing from related parties				
Secured				
Unsecured	1,079,090.00		2,955,295.00	
		-		-
		-		-
		1,079,090.00		2,955,295.00
(C) Deposits				
Secured				
Unsecured				
Other Loans & Advances				
Secured				
Unsecured				
		1,079,090.00		2,955,295.00

SHAILENDRA PASTOGI & CO. Chartered Accountants

Managing Director

BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

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Particulars	As at 31.03.2016		As at 31.03.2015	
	Rupees	Rupees	Rupees	Rupees
Note 1				
EQUITY AND LIABILITIES				
Share Capital		1,000,000.00		1,000,000.00
Capital Reserve				
TOTAL				

Particulars	As at 31.03.2016		As at 31.03.2015	
	Rupees	Rupees	Rupees	Rupees
Note 1				
SHORT TERM PROVISIONS				
Provision for Tax		163,136.00		163,136.00
Provision for Audit Fee		38,625.00		37,750.00
Provision for Tax Audit Fee				
Others				
TOTAL		331,761.00		625,761.00

SHAIL ENDRA PASTOR & CO. Chartered Accountants PATNA

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KOSLI BUILDERS AND DEVELOPERS PRIVATE LIMITED

Particulars

	As at 31-03-2016		As at 31-03-2015	
	Rupees	Rupees	Rupees	Rupees
NOTE '9'				
CAPITAL WORK IN PROGRESS				
Opening Balance				
Addition	15,900,000.00		15,207,085.00	
Add : Other material purchased	2,966,113.53		-	
	18,866,113.53		15,207,085.00	
Less : Transferred to Project expenses			15,207,085.00	
Closing Work in Progress	-	18,866,113.53	15,900,000.00	15,900,000.00
		18,866,113.53		15,900,000.00

Director

SHAILENDRA KASLIWAL & CO.
Chartered Accountants

Managing Director

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BUILDERS AND DEVELOPERS PRIVATE LIMITED

Particulars	As at 31-03-2016		As at 31-03-2015	
	Rupees	Rupees	Rupees	Rupees

NOTE 10

NON CURRENT INVESTMENT

TOTAL

Particulars	As at 31-03-2016		As at 31-03-2015	
	Rupees	Rupees	Rupees	Rupees

NOTE 11

DEFERRED TAX ASSET(NET)

TOTAL

Particulars	As at 31-03-2016		As at 31-03-2015	
	Rupees	Rupees	Rupees	Rupees

NOTE 12

OTHER NON CURRENT ASSETS

Preliminary Expenses (to the extent not written off or adjusted)

As per Last Balance Sheet

Opening Bal

TOTAL

Particulars	

NOTE 13

LONG TERM LOANS & ADVANCES

Security Deposit

Unsecured considered good

Advance Income tax

TOTAL

Particulars	As at 31-03-2016		As at 31-03-2015	
	Rupees	Rupees	Rupees	Rupees

NOTE 14

OTHER CURRENT ASSETS

Interest Receivable

TOTAL

SHAILENDRA RASTOGI & CO.

For M/s RISUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Director

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KOSU J BUILDERS AND DEVELOPERS PRIVATE LIMITED

Particulars	As at 31-03-2016		As at 31-03-2015	
	Rupees	Rupees	Rupees	Rupees
NOTE '15'				
TRADE RECEIVABLES				
Over Six Months				
Secured Considered Good		6,474,152.81		
Below Six Months				
Secured Considered Good				
Less				
Provision for Doubtful Debts				
TOTAL		6,474,152.81		-

Particulars	As at 31-03-2016		As at 31-03-2015	
	Rupees	Rupees	Rupees	Rupees
NOTE '16'				
CASH AND BANK BALANCES				
Cash and Cash Equivalents				
Cash in Hand	2,676,603.96		1,843,823.96	
Balance with Banks	564,832.36		3,081,852.78	
Others (Specify)				
		3,241,436.32		
TOTAL		3,241,436.32		4,925,676.74

Particulars	As at 31-03-2016		As at 31-03-2015	
	Rupees	Rupees	Rupees	Rupees
NOTE '17'				
SHORT TERM LOANS AND ADVANCES				
Other Advances		-		-
Balances with Govt. Authorities				
Income Tax		-		250,000.00
Unsecured				
TOTAL		-		250,000.00

Particulars	As at 31-03-2016		As at 31-03-2015	
	Rupees	Rupees	Rupees	Rupees
NOTE '18'				
OTHER CURRENT ASSETS				
Unsecured Advances		6,104,850.00		4,679,850.00
Others		2,182,713.00		
		850,000.00		
TOTAL		9,137,563.00		4,679,850.00

NOTES FORMING PART OF STATEMENT OF PROFIT AND LOSS

Particulars	For the year ended 31-03-2016		For the year ended 31-03-2015	
	Rupees	Rupees	Rupees	Rupees
NOTE '19'				
GROSS RECEIPTS				
Receipts from Operation		18,315,038.08		28,953,219.00
TOTAL		18,315,038.08		28,953,219.00

Particulars	For the year ended 31-03-2016		For the year ended 31-03-2015	
	Rupees	Rupees	Rupees	Rupees
NOTE '20'				
OTHER INCOME				
Dividend		-		-
TOTAL		-		-

M/S KOSU J BUILDERS AND DEVELOPERS PVT. LTD.

Managing Director

रेणु देवी

SHAH RASTOGI & CO. Chartered Accountants PATNA

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M/S KUSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Particulars	For the year ended 31-03-2016		For the year ended 31-03-2015	
	Rupees	Rupees	Rupees	Rupees
NOTE 21				
PROJECT EXPENSES				
[illegible] Opening Work in Progress				
[illegible]				
[illegible]				
[illegible] expenses, Labour, Cement, Bricks & Sand Etc		9,797,527.47		18,610,923.00
[illegible] Chips				
		9,797,527.47		18,610,923.00

Particulars	For the year ended 31-03-2016		For the year ended 31-03-2015	
	Rupees	Rupees	Rupees	Rupees
NOTE 22				
CHANGE IN INVENTORIES				
[illegible] Work in Progress & Stock in Trade				
WIP During the year				
[illegible] Adjusted during the year				
		-		-
TOTAL		-		-

M/S KUSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

SUPREME ACCOUNTANTS • SHAH KANJI GASTOGI & CO. • MUMBAI

M/S KUSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

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KOSU BUILDERS AND DEVELOPERS PRIVATE LIMITED

Particulars	For the year ended 31-03-2016		For the year ended 31-03-2015	
NOTE '23'	Rupees	Rupees	Rupees	Rupees
EMPLOYEE BENEFITS EXPENSES				
Salary & Wages				
Bonus		6,444,859.00		7,768,700.00
Contribution to Provident & Other funds				
Staff welfare Expenses				
Director Remuneration		180,000.00		180,000.00
TOTAL		6,624,859.00		7,948,700.00

Particulars	For the year ended 31-03-2016		For the year ended 31-03-2015	
NOTE '24'	Rupees	Rupees	Rupees	Rupees
Depreciation & Amortization				
Depreciation		5,293.00		4,558.00
		5,293.00		4,558.00

Particulars	For the year ended 31-03-2016		For the year ended 31-03-2015	
NOTE '25'	Rupees	Rupees	Rupees	Rupees
OTHER OPERATING EXPENSES				
Accounting Charges				48,000.00
Advertisement				18,000.00
Bank Charges		9,593.61		19,262.75
Consultancy Charges		50,000.00		180,000.00
Guard Expenses				72,000.00
Misc Expenses		20,580.00		18,450.00
Power & Fuel		152,000.00		155,250.00
Brokerag & Commission		100,000.00		451,000.00
Office expenses		386,000.00		20,450.00
Travelling & Touring Exp.		107,500.00		74,080.00
Rent Paid				60,000.00
Telephone/Mobile Expenses		42,000.00		24,500.00
Legal Expenses				15,000.00
Opportunity cost		-		-
VAT Expenses		-		-
Auditor's Remuneration :				
As Auditors-Statutory audit		28,625.00		20,520.00
For Taxation matters		-		
For Company Law matters		-		
For management services		-		
For other Services		-		
For ROC Filling Fee & Other charges		7,200.00		
		-		-
		-		
		903,498.61		1,176,512.75

FOR M/S KOSU BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

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NOTES NO 26 – NOTES ON ACCOUNTS (FORMING PART OF THE ACCOUNTS)

1.SIGNIFICANT ACCOUNTING POLICIES :

A. PRESENTATION AND DISCLOSURE OF FINANCIAL STATEMENT:

The financial statements have been prepared in accordance with generally accepted accounting principles in India *(Indian GAAP)* under the historical cost convention on an accrual basis in compliance with all material aspect of the Accounting Standard *(AS)* notified under Section 133 of the Companies Act, 2013 read together with rule 7 of the Companies *(Accounts)* Rules, 2014. The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.

All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle, and other criteria set out in the schedule III to the companies Act, 2013. Based on the nature of product and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as up to twelve months for the purpose of current/non- current classification of assets and liabilities.

B. ACOUNTING CONCEPTS:

The financial statements have been prepared to comply with the mandatory Accounting Standards issued by "The Institute of Chartered Accountants of India" (ICAI) and the relevant provisions of Company Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis. The accounting policies have been consistently applied by the company unless otherwise stated.

C INVENTORIES:

I. Stock-in-Trade has been taken, valued and certified by the management.

II. Inventories of consumables & stores items are valued at cost. The method of valuation of Stock is in accordance with Accounting Standard – 2. Inventories have been valued using FIFO method.

III. Balance of Sundry receivables and payables are subject to formal confirmation. All sundry debtors are unsecured but considered good by the management to the extent of their book value.

IV. Estimated amount of capital contracts remaining to be executed not provided for net of advances :- Rs. NIL (Last year NIL)

V. Claims against the company not acknowledge as debts Nil.

VI. Previous year's figures have been re-grouped and re-arranged wherever considered necessary.

For [illegible] BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

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D. FIXED ASSETS:

Fixed Assets are stated at the original cost including other expenses related to acquisition and installation and allocated pre-operative expenses less depreciation on W.D.V. method.

Excise Duty paid on purchase of Fixed Assets is reduced from the Purchase Price in order to avail Cenvat credit.

During the year the fixed assets which have become obsolete were retired by the management. The fixed asset retired does not constitute substantial part of fixed assets.

E. DEPRECIATION

Depreciation on Tangible Fixed Assets is provided on Written down Method *(WDV)* using the rates arrived at based on the useful lives of the respective assets prescribed in Schedule II to the Companies Act, 2013. Depreciation on amounts of additions to fixed assets during the year or on its disposal/ demolition/ destruction of fixed assets during the year is provided on pro-rata basis as per Schedule II. As per Note 7 to the Schedule II to the Companies Act, 2013, the carrying amount of the fixed assets as on 1st April, 2014 has been depreciated over the remaining useful life of the asset after retaining the residual value. Wherever the remaining useful life of the asset is NIL as per Schedule II, the carrying amount as on 1st April, 2014 is recognized in the opening balance of retained earnings.

CLASSES OF ASSETS	USEFUL LIVES	CLASSES OF ASSETS	USEFUL LIVES
Air Conditioners	10 years	Fan	10 years
Generator	15 years	Computer	3 years
Inverter	10 years	Furniture & Fixture	10 years
Water Filter	10 years	Television	10 years
Machine	10 years	Vibrator	10 years

F. REVENUE RECOGNITION:

a) The revenue is recognised to the extent it is probable and the economic benefits will flow to the Company and the revenue can be reliably measured. For projects commencing from 1st April, 2012, revenue from the projects is recognised by applying Percentage of Completion Method in compliance of Guidance Note on Accounting for Real Estate Transaction (Revised 2012). However the Company has not commenced any projects since 1st April, 2013.

b) Sale: - i) Unit in real estate: - Revenue is recognised when the significant risks and rewards of ownership of the units in real estate have passed to the buyer.

M/S KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

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ii) Sale / trading of goods and materials : - Sales are recognised when goods are supplied and are recorded net of returns, trade discounts, rebates and indirect taxes.

c) Rebate & Other discount from suppliers are recognized only when confirmation is received in this regard.

d) Interest on Fixed Deposits is recognized on accrual basis.

G. **INVESTMENTS:**

a. Long Term Investments are stated at cost after deducting provision, if any, in cases where the fall in market value has been considered of permanent nature.

H. RELATED TO GRANT ;

(a) Current Tax: Provision for current tax is made after taking into consideration benefits admissible under the provision of Income Tax Act,1961.

(b) Deferred Tax : Deferred Tax resulting from timing differences between book & taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the Balance Sheet date. The deferred tax assets & liability is recognized and carried forward only to the extent that there is a reasonable certainty that the assets & liability will be adjusted in future. However, Deferred tax liability is not recognized for the F.Y. 2015-2016.

I. As per Accounting Standard (AS-22) on Accounting for taxes on income issued by the Institute of Chartered Accountants of India , the deferred tax assets/(liability) comprises of tax effect on timing difference as shown below:-

	As on 01/04/2016	During the Year	As on 31/03/15
Differences in amounts of depreciation as per Income Tax Act & Company Law	0.00	0.00	0.00
Net deferred tax assets/(liability)	0.00	0.00	0.00

For RAJENDRA RASTOGI & CO. PATNA

For KOSHI BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

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II. SECURED LOAN

Stock, Receivables and Plant & Machineries are hypothecated to the bank as security for amount borrowed.

III. BORROWING COST:

Borrowing costs attributable to acquisition and construction of qualifying assets are capitalized as a part of the cost of such assets up to the date when such assets are ready for its intended use. Other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred.

IV. PAYMENT TO AUDITORS FOR SERVICES RENDERED:-

	Current Year	Prev. Year
a) As Statutory Auditor	28,625.00	31350.00
b) In respect of tax audit		

I. CONTIGENT LIABILITIES AND PROVISIONS

Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligations at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure is also made in regard to contingent liability when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation, in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. ***Disclosure in regard to contingent liability has been made in point II of Notes on Accounts.***

J. RELATED PARTY DISCLOSURE

Information relating to Related Party Transaction as per Accounting Standard – 18 issued by the Institute of Chartered Accountants of India is given below :

A. NAME OF THE RELATED PARTY	RELATIONSHIP
Kailash Kumar	Key Managerial Personnel
Renu Devi	Key Managerial Personnel

B. TRANSACTIONS DURING THE YEAR

NAME OF THE RELATED PARTY	NATURE OF TRANSACTION
Renu Devi	The Company has paid towards salary Rs 1,80,000

SIGNED HEREWITH FROM SCHEDULES 1 TO 26.

For **Shailendra Rastogi & Co.,** For **M/s Kosut Builders And Developers Pvt Ltd**
Chartered Accountants

FOR KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

(Ashutosh Kumar) Director Director
Partner

Place : Patna
Date -31/08/2016

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INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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]

Assessment Year: 2016-17

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name			PAN
KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED			AADCK6642G
Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted: ITR-6
CHANDPURE BELA	JAKKANPUR		
Road/Street/Post Office	Area/Locality		Status: Pvt Company
P. O-GPO	PATNA		
Town/City/District	State	Pin	Aadhaar Number
PATNA	BIHAR	800001	

Designation of AO(Ward/Circle): Ward 2 | Original or Revised: ORIGINAL

E-filing Acknowledgement Number: 509860121171016 | Date(DD/MM/YYYY): 17-10-2016

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				1	990451
2	Deductions under Chapter-VI-A				2	0
3	Total Income				3	990450
3a	Current Year loss, if any				3a	0
4	Net tax payable				4	306049
5	Interest payable				5	35843
6	Total tax and interest payable				6	341892
7	Taxes Paid	a	Advance Tax	7a: 0		
		b	TDS	7b: 0		
		c	TCS	7c: 0		
		d	Self Assessment Tax	7d: 341900		
		e	Total Taxes Paid (7a+7b+7c+7d)		7e	341900
8	Tax Payable (6-7e)				8	0
9	Refund (7e-6)				9	10
10	Exempt Income	Agriculture			10	
		Others				

This return has been digitally signed by KAILASH KUMAR in the capacity of Director

having PAN ALAPK750 7P from IP Address 117.197.75.128 on 17-10-2016 at PATNA

Dsc Sl No & issuer 2218727 35315594054CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Name of Assessee : KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED
Address : CHANDEUR BELA JAKKANPUR P. O-GPO
PATNA PATNA-800001

Date of Incorporation : 19-09-2008
Permanent Account No. : **AADCK6642G**
Ward/Circle/Range : **Ward 2**
Return Filing Due Date : 17-10-2016

Status : Private Limited Company
Previous Year ended on : 31-03-2016
Assessment Year : 2016-17

COMPUTATION OF INCOME

Profits and Gains of Business or Profession

Net Profit/Loss as per Profit & Loss Account	987500.00		
Add : Depreciation Taken Seperately	5293.00		
	992793.00		
Less : Depreciation	2342.00	990451.00	990451.00
Gross Total Income			990451.00
Total Income			990451.00
Rounded off as per section 288A			990450.00
Tax on Above		297135.00	
18.5%of Book Profit	987500.00	182688.00	
		297135.00	
Add . Education Cess		8914.00	
Add Interest			
U/s 234 B	20390.00		
U/s 234 C	15453.00	35843.00	
Net Tax		341892.00	
Tax Paid		341900.00	
Refundable		10.00	

For KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Managing Director

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BOARD REPORT

To the Members of

Kosut Builders And Developers Private Limited

[CIN - U45200BR2008PTC013945]

Dear Shareholders,

On behalf of the Board of Directors, I am happy to present the 9TH Annual Report of the company business and operations along with Audited Statements of Account for the year ended March 31,2017.

FINANCIAL RESULTS

The Company's financial performance for the year under review along with previous years figures are given hereunder

Particulars	[illegible]	Figures (Rs)
	[illegible]	2016
Turnover	[illegible]	18,318,678.08
Profit/(loss) before tax	[illegible]	987,500.00
Less : Taxes	[illegible]	305,138.00
Profit /(loss) after tax	[illegible]	682,362.00
Add : Balance B/F from previous year	[illegible]	1,651,446.74
Balance profit/(loss) C/F to the next year	[illegible]	2,333,808.74

STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

Your Company achieved a turnover of Rs. 475.39 Lakhs during the Current Financial Year 2016-17, which is higher/(less) by 292.20 Lakhs over the turnover during the previous Financial Year 2015-16.

During the Current Financial year 2016-17 The Company registered increase of **86.18 %** in its Profit After Tax (PAT) in comparison with its last FY-2015-16 .

The net worth of company has improved substantially to Rs.37.04 Lakhs from its last year networth of Rs. 24.34 Lakhs which is 12.7 Lakhs higher/(less)in comparison to its last year growth. This will help in generation of internal resources for funding expansion plans of Company

To maintain / improve the current growth and to meet the future challenges the company working on strategic plan which will steer the company towards a new height.

CHANGE IN NATURE OF BUSINESS

During the year the company has not change its business activities

MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY

[illegible]

Managing Director

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There is no material changes and commitments have occurred after the close of the year till the date of this Report, which affect the financial position of the Company.

DIVIDEND

Your Board of Director is not going to recommend any dividend due to ongoing project of the company required more cash for timely hand over of the project.

AMOUNTS TRANSFERRED TO RESERVES

The Board of the company has decided/proposed to transfer Rs. Nil to the general reserve.

CHANGES IN SHARE CAPITAL

The present paid-up share capital of the company is Rs 100,000.00/-. (10,000 equity shares @ Rs 10/- each) There was no further changes/ issued / increased in share capital during the financial year -2015-16.

EXTRACT OF ANNUAL RETURN

The extract of Annual Return, in format MGT -9, for the Financial Year 2016-17 has been enclosed with this report.

NUMBER OF BOARD MEETINGS

During the Financial Year ended 31st March, 2017, five board meetings were held, The dates of meeting in chronological is given in below :

23-04-2016	22-12-2016
25-.06-2016	28-03-2017
31-08-2016	

PARTICULARS OF LOAN, GUARANTEES AND INVESTMENTS UNDER SECTION 186

As on March 31, 2017, there were no outstanding loans or guarantees covered under the provisions of Section 186 of the Act.

Particulars of loans, guarantees given and investments made during the year in accordance with Section 186 of the Companies Act, 2013. The details of changes is given in the financial statement (enclosed herewith) also detailed herein below :

Managing Director

Managing Director

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AMOUNT OUTSTANDING AS ON 31.03.2017

Particulars	Amount (Rs)
Loan given	Nil
Guarantee given	Nil
Investment made	Nil

LOAN, GUARANTEE GIVEN OR INVESTMENT MADE DURING THE FINANCIAL YEAR 2016-17

Name of entity	Relation	Amt. (Rs`)	Particulars of Loan, Guarantee given or investment made	Purpose for which Loan, Guarantee or investment are proposed to be utilized.
NIL	NIL	NIL	NIL	NIL

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There was no contract or arrangements made during the financial year 2016-17 with related parties as defined under sub-section 1 of Section 188 of the Companies Act, 2013

or

As defined under section 188(1) of the companies act, 2013, all contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. The details is given in "Form AOC-2" (the prescribed format) enclosed herewith.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Since the company does not own any manufacturing facility, the other particular relating to conservation of energy and technology absorption are not applicable.

During the year there is no transaction of foreign exchange earnings or outgo.

OR

Information required under Section 134(3)(m) of the Act read with Rule 8(3) of the Companies (Accounts) Rules, 2014, with respect to conservation of energy, technology absorption and foreign exchange earnings/outgo is included in Annexure C

The details of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo are as under:

A. Conservation of Energy:	
Steps taken for conservation	The company has recognized the importance of energy conservation in decreasing the deleterious effects of global warming and climate change. The Company has determined to take appropriate steps to reduced the

Director / Managing Director

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	pollutions and strengthened the Company's commitment towards becoming an environment friendly. The management closely monitor energy consumption pattern in the manufacturing sites.
Steps taken for utilizing alternate sources of energy	The company planning to use of alternate source (Solar Energy) of energy *viz* installation of solar panel for its general lighting.
Capital investment on energy conservation equipments	NIL
b) Technology Absorption:	
Efforts made for technology absorption	The board always discussing upon new technology and technical know-how relating to new products, machineries, energy etc. as and when required. These to be adapted wherever necessary.
Benefits derived	Nil
Expenditure on Research & Development, if any	Nil
Details of technology Imported, if any	None
Year of import	N/A
Whether imported technology fully absorbed	N/A
Areas where absorption of imported technology has not taken place, if any	N/A
c) Foreign Exchange Earnings/Outgo	
Earnings	NIL
Outgo	NIL

RISK MANAGEMENT POLICY

The company does not have any separate risk management committee as the elements of risk threatening the Company's existence is very minimal.

The company actively stimulate throughout the organisation and encourages its people to identify various risk of business objectives. The company recognises that these risks need to be managed to protect its customers, employees, shareholders and other stakeholders, to achieve its business objectives and enable sustainable growth.

Managing Director

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Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis. All are routinely tested by signification observation and follow up action thereon.

The Committee on a quarterly basis, provide status updates to the Board of Directors of the Company.

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

The Company has not developed and implemented any "Corporate Social Responsibility" initiatives, as the said provisions are not applicable on the company.

DISCLOSURE AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Though, there is no female staff working in the company but the company has zero tolerance towards sexual harassment at the workplace and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder. During the Financial Year 2016-17, the Company has not received any complaints of sexual harassment.

DETAILS OF DIRECTORS

There is no change in the board of directors in the company

STATUTORY AUDITOR

M/s. SHAILENDRA RASTOGI & CO., Chartered Accountants, (Firm Regn No. 004172C), the Statutory Auditors of the Company, hold office till the conclusion of the ensuing Annual General Meeting and are eligible for re-appointment. They have confirmed their eligibility to the effect that their re-appointment, if made, would be within the prescribed limits under the Act and that they are not disqualified for re-appointment.

The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark.

DIRECTORS RESPONSIBILITY STATEMENT

As required under clause (c) of sub-section (3) of Section 134 read with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

a) in the preparation of the annual accounts for the financial year ended 31st March, 2017, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2017 and of the

Managing Director

Managing

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profit /loss of the Company for that period;

c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) the directors had prepared the annual accounts on a going concern basis;

e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There have been no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations. However, members' attention is drawn to the statement on contingent liabilities, commitments in the notes forming part of the Financial Statements.

ACKNOWLEDGMENT

The board of director thankful to the all employee/ staffs of the company and their family members for their dedication and the excellence they have shown in their job. The directors express their sincere appreciation to the valued shareholders, bankers, customers and clients for their support and extended cooperation. Yours Directors are also thankful to the various wings and/or authorities whether government and non-government, auditor, suppliers, for their continued support and guidance.

For and on behalf of the board of directors

(Chairman)
Managing Director

Place :Patna

Date :31/08/2017.

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FORM NO. MGT-9
EXTRACT OF ANNUAL RETURN

As on the financial year ended on 31/03/2017

[Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration)

I. REGISTRATION AND OTHER DETAILS

CIN	:	U45200BR2008PTC013945
Registration Date	:	19/09/2008
Name of the company	:	KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED
Category / sub-category of the company	:	COMPANY LIMITED BY SHARES / OTHERS
Address of the registered office and contact details	:	CHANDPUR BELA , JAKKANPUR, PO – GPO PATNA – 800001
Whether listed company (YES/ NO)	:	NO.
Name, Address and Contact details of Registrar and Transfer Agent, if any	:	N.A

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:

Sl. No.	Name and description of main products/ services	NIC Code of the products/ Services	% to total turnover of the company
1.	CONSTRUCTION	1510	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sl. No.	Name and address of the company	CIN/ GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
	N.A	N.A	N.A	N.A	N.A

Managing Director

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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
KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED			AADCK6642G
Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted: ITR-6
CHANDPUR BELA	JAKKANPUR		
Road/Street/Post Office	Area/Locality		
P. O-GPO	PATNA		Status: Pvt Company
Town/City/District	State	Pin ZipCode	Aadhaar Number/Enrollment ID
PATNA	BIHAR	800001	

Designation of AO(Ward/Circle) Ward 2 — Original or Revised: ORIGINAL

E-filing Acknowledgement Number: 278047901311017 — Date(DD/MM/YYYY): 31-10-2017

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				1	1641250
2	Deductions under Chapter-VI-A				2	0
3	Total Income				3	1641250
3a	Current Year loss, if any				3a	0
4	Net tax payable				4	549989
5	Interest payable				5	44258
6	Total tax and interest payable				6	594247
7	Taxes Paid	a	Advance Tax	7a	200000	
		b	TDS	7b	0	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	394500	
		e	Total Taxes Paid (7a+7b+7c +7d)			7e 594500
8	Tax Payable (6-7e)					8 0
9	Refund (7e-6)					9 250
10	Exempt Income		Agriculture			10
			Others			

This return has been digitally signed by KAILASH KUMAR in the capacity of Director

having PAN ALAPK7507P from IP Address 117.197.64.63 on 31-10-2017 at PATNA

Dsc Sl No & issuer 221872713531559405 4CN=Safescrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

Name of Assessee : KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED
Address : CHANDPUR BELA JAKKANPUR P.O GPO
PATNA PATNA-800001

Date of Incorporation : 19-09-2008
Permanent Account No. : AADCK6642G
Ward/Circle/Range : Ward 2
Return Filing Due Date : 31-10-2017

Status : Private Limited Company
Previous Year ended on : 31-03-2017
Assessment Year : 2017-18
Aadhar No.

COMPUTATION OF INCOME

Profits and Gains of Business or Profession

Net Profit/Loss as per Profit & Loss Account	1824916.00		
Add : Depreciation Taken Seperately	33407.00		
	1858323.00		
Less : Depreciation	17072.00	1841251.00	1841251.00
Gross Total Income			1841251.00
Total Income			1841251.00
Rounded off as per section 288A			1841250.00
		533963.00	
Tax on Above			
18.5%of Book Profit	1824916.00	337609.00	
		533963.00	
Add : Education Cess		16019.00	
Add : Interest			
U/s 234 B	24493.00		
U/s 234 C	19765.00	44258.00	
Net Tax		594240.00	
		594500.00	
Tax Paid		260.00	
Refundable			

Details of all banks accounts held in India at any time during the previous year (excluding dormat accounts)

S. No.	IFS CODE OF THE BANK	NAME OF THE BANK	ACCOUNT NUMBER (of 9 digits or more as per CBS system of the bank)	Cash Deposited during 09.11.16 to 30.12.2016 (if aggreate cash deposits during the period >=Rs.2 lakh)	(tick one account for refund)
1.	ALLA0212458	ALLAHABAD BANK,	50099684380		✓

Nature of Business Detail

Business Details	Trade Name	Business Code
Builders - Property Developers		0403

For KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

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IV. SHARE HOLDING PATTERN
(Equity Share Capital Breakup as percentage of Total Equity)

(i) Category-wise Share Holding

Category of shareholders		No. Of shares held at the beginning of the year				No. Of shares held at the end of the year				% change during the year
		Demat	Physical	Total	% of total shares	Demat	Physical	Total	% of total shares	
A. Promoters										
(1) Indian										
a)	Ind/ HUF		10,000		100		10,000		100	
b)	Central Govt.									
c)	State Govt.									
d)	Bodies Corp									
e)	Bank/FI									
f)	Any Others									
Sub Total (A) (1) :			10,000		100		10,000		100	
(2) Foreign										
a).	Ind/ HUF									
b).	Central Govt.									
c).	State Govt.									
d)	Bodies Corp.									
e)	Bank/FI									
f).	Any Others									
Sub Total (A) (2) :			0.00				0.00			
Total Share holding of promoters (A) = (A) (1) + (A) (2)			**10,000**		**100**		**10,000**		**100**	
B. Public Shareholding										
(1) Institutions										
a).	Mutual Fund									
b).	Bank /FI									
c).	Central Govt.									
d).	State Govt.									
e).	Venture Capital Fund									
f).	Insurance companies									
g).	FIIs									
h).	Foreign Venture Capital									
i).	Others (specify)									
Sub Total (B) (1) :										
(1) Non-Institutions										
a)	i). Bodies Corp. Indian									

NIL

Managing Director

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b).	ii). Overseas									
c)	Individual									
d).	i). Individual shareholders holding nominal share capital upto ' 1.00 lakh	-NIL-								
e)	ii). Individual shareholders holding nominal share capital ir excess of ' 1.00 lakh									
f).	Others (specify)									
Sub Total (B) (2) :										
Total Share holding of promoters (B) = (B) (1) + (B) (2)										
C.	**Share held by custodian for GDRs & ADRs**	-NIL-								
GRAND TOTAL (A)+(B)+(C)										

(ii) Share Holding of promoters

Sl	Share holder's name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shares holding during the year
		No. of shares	% of total shares of the company	% of shares pledged / encumbered to total shares	No. of shares	% of total shares of the company	% of shares pledged / encumbered to total shares	
a).	Kailash kumar	9000	90.00	0	9000	90.00	0	0
b).	Renu Kumari	1000	10.00	0	1000	10.00	0	0

(iii) *Change in Promoters' Shareholding (please specify, if there is no change)*

Sl No.		Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of shares of the company	No. of shares	% of total shares of the company
a).	At the beginning of the year				
b).	Date-wise increase / decrease in promoters share holding during the year specifying the reasons for increase/ decrease (e.g. allotment/ transfer/bonus/ sweat equity etc.)		NO CHANGE		
c).	At the end of the year				

Managing Director

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(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl No	For each of the Top-10 shareholders	Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of shares of the company	No. of shares	% of total shares of the company
a)	At the beginning of the year				
b)	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
c)	At the End of the year (or on the date of separation, if separated during the year)				

(v) Shareholding of Directors and Key Managerial personnel

Sl No. 2	For Each of the Directors and KMP KAILASH KUMAR	Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of shares of the company	No. of shares	% of total shares of the company
a)	At the beginning of the year	9000	90	9000	90
b)	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
c).	At the End of the year	9000	90	9000	90

Sl No. 2	For Each of the Directors and KMP RENU DEVI	Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of shares of the company	No. of shares	% of total shares of the company
a).	At the beginning of the year	1000	10	1000	10
b).	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
c).	At the End of the year	1000	10	1000	10

V. INDEBTNESS

Indebtedness of the Company including interest outstanding/ accrued but not due for payment

	Secured loan excluding deposits	Unsecured loan	Deposits	Total Indebtness
Indebtness at the beginning of the financial year				
i). Principal Amount	Nil			

Managing Director

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ii). Interest due but not paid	Nil				
iii). Interest accrued but not due	Nil				
Total (₹) – (i. + ii. + iii)	Nil				
Change in Indebtness during the financial year					
i). Addition	Nil				
ii). Reduction	Nil				
Net Change	Nil				
Indebtness at the end of the financial year					
i). Principal Amount	Nil				
ii). Interest due but not paid	Nil				
iii). Interest accrued but not due	Nil				
Total – (i. + ii. + iii)					

VII. REMUNERATION OF DIRECTORS/MANAGER/WHOLE-TIME DIRECTORS

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

Sl No.	Particulars of remuneration	Name of MD/WTD/Manager				Total Amount (₹)
	Name	Renu Devi				
1	Gross Salary	2,40,000.00				2,40,000.00
a)	Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961					
b)	Value of perquisites u/s 17(2) of the Income Tax Act, 1961					
c)	Profits in lieu of salary u/s 17(3) of the Income Tax Act, 1961					
2	Stock Option					
3	Sweat Equity					
4	Commission					
	- as % of profit					
	- other specify					
5	Other please specify					
	Total (A)	2,40,000.00				2,40,000.00
	Ceiling as per the Act					

Managing Director

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B. Remuneration to Other Directors.

Sl No	Particulars of remuneration	Name of MD/WTD/Manager				Total Amount (₹)
1	Independent directors					
a)	Fee for attending board committee meetings					
b)	Commission					
c)	Other (please specify)					
	Total (1)					
2	Other Non-Executive directors					
a)	Fee for attending board committee meetings	-NIL-				
b)	Commission					
c)	Other (please specify)					
	Total (2)					
	TOTAL B = (1) +(2)					
	Total Managerial remuneration overall ceiling as per Act					

C. Remuneration to key managerial personnel other than MD/ Manager/ WTD

Sl. No.	Particulars of remuneration	Name of MD/WTD/Manager				Total Amount (₹)
1	**Gross Salary**	CEO	Company Secretary	CFO		TOTAL
a)	Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961					
b)	Value of perquisites u/s 17(2) of the Income Tax Act, 1961		-NIL-			
c)	Profits in lieu of salary u/s 17(3) of the Income Tax Act, 1961					
2	Stock Option					
3	Sweat Equity					
4	Commission					
	- as % of profit					
	- other specify					
5	Other please specify					
	Total (A)					
	Ceiling as per the Act					

VIII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES

Managing Director

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Type	Section of the Companies Act	Brief Description	Detail of penalty/ punishment/ compounding fee imposed	Authority [RD/ NCLT/ Court]	Appeal made, if any (give detail)
A. Company					
Penalty		-NIL-			
Punishment					
Compounding					
B. Directors					
Penalty		-NIL-			
Punishment					
Compounding					
C. Other officers in default					
Penalty		-NIL-			
Punishment					
Compounding					

Managing Director

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Annexure -1

Particulars of Loan, Guarantees and Investment under Section 186

Sl.	Date of making loan	Details of borrower	Amount (`)	Purpose for which the loan is to be utilized by the recipient	Time period for which it is given	Date of BR	Date of SR (if required)	Rate of interest	Security

Details of Investments

Sl.	Date of investment	Details of investee	Amount (`)	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Date of BR	Date of SR (if required)	Expected rate of return

Details of Guarantee / Security Provided

Sl.	Date of providing security/ guarar tee	Details of recipient	Amount (`)	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Date of BR	Date of SR (if required)	Expected rate of return

Managing Director

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Annexure -2

FORM NO. – AOC-2

Form for disclosure of particulars of contracts / arrangements entered into by the company with related parties

Sl	Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts / arrangements/ transactions	Salient terms of the contracts/ arrangements/ transactions including the value, if any	Justification for entering into such contracts/ arrangements/ transactions	Date(s) of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to section 188
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1.	Details of contracts or arrangements or transactions not at arm's length basis							
2.	Details of material contracts or arrangement or transaction at arm's length basis							

All related party transactions that were entered into during the financial year ended 31st March, 2017 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required

Managing Director

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Shailendra Rastogi & Co.
Chartered Accountants

518-19, Ashiana Harinivas Complex
Dak Bunglow Road ,
Patna-800001
Phone:- 0612-2226005

Independent Auditor's Report

To the Members' of Kosut Builders And Developers Private Limited

Report on the Financial Statements

We have audited the accompanying financial statements of KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED comprising of the Balance Sheet as at 31st March, 2017, the Statement of Profit and Loss, the Cash Flow Statement (Where applicable) for the year then ended, and a summary of the significant accounting policies and other explanatory information .

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the preparation of the financial statements in terms of the requirements of the Companies Act, 2013 (hereinafter referred to as "the Act")that give a true and fair view of the financial position, financial performance and cash flows (Where applicable) of the entity 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. The respective Board of Directors of the company is the responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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, which have been used for the purpose of preparation of the financial statements by the Directors of the Company, as aforesaid.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. While conducting the 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

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

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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 an adequate internal financial controls system over financial reporting in place 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 Board of Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in sub-paragraph (a) of the Other Matters paragraph below, 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 at 31st March, 2016, and the profit/loss and the cash flows (Where applicable) for the year ended on that date.

Report on other Legal and Regulatory Requirements.

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, based on the comments in the auditors' reports of the company incorporated in India, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report, to the extent applicable, 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 of the aforesaid financial statements.
   (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.
   (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow (Where applicable) Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the financial statements.

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

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(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 of the Company as on 31st March, 2017 taken on record by the Board of Directors of the Company of the statutory auditors of company incorporated in India, none of the directors of the company, incorporated in India is disqualified as on 31st March, 2017 from being appointed as a director in terms of Section 164 (2) of the Act.

For SHAILENDRA RASTOGI & Co
Chartered Accountants
(Firm's Registration No.-04172C)



Signature
(ASHUTOSH KUMAR)
(PARTNER)
(Membership No. -402498)

Date:-31/08/2017

Place: Patna

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED,

[CIN - U45200BR2006PTC013945]

Annexure "A" to the Independent Auditors' Report:

Referred to in Paragraph 1 under the heading of **"Report on Other Legal and Regulatory Requirements"** of our Report of even date:

(i) (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
(b) The fixed assets have been physically verified by the management at reasonable intervals and material discrepancies noticed on such verification have been properly dealt with in the books of account;

(ii) (a) The physical verification of inventory has been conducted at reasonable intervals by the management;
(b) The Procedures adopted for the physical verification of inventory by the management are reasonable and adequate in relation to the size of the company and the nature of its business;
(c) The company is maintaining proper records of inventory and material discrepancies noticed on physical verification have been properly dealt with in the books of account;

(iii) The Company has not granted any loan, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013;

(a) Since no loans have been granted by the company during the year, there is no rate of interest and the terms and conditions which can be prima-facie said to be prejudicial to the interest of the company;

(b) The company is not in need to take any steps for the recovery of the principal and interest amount, if overdue amount is more than Rs. 1,00,000 as there is no such loan granted during the year;

(iv) There is an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods and services according to the explanation and information given to us. No continuing failure to correct major weaknesses in internal control system, were noticed while conducting the audit.

(v) The company has not accepted any deposit from public within the meaning of the word "deposit" as defined under Rule 2(1)(c) of the Companies (Acceptance of Deposits) Rules, 2014. In our opinion, and according to the information and explanations given to us, there is no non-compliance to the directives issued by the

BHAIL ENDRA RASTOGI & CO. PATNA Chartered Accountants

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Reserve Bank of India and the provisions of sections 73 to 76 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014 wherever applicable We are informed that no order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal upon the Company.

(vi) We have broadly reviewed the books of account relating to material, labour and other items of cost maintained by the company pursuant to the Rules made by the Central Government for the maintenance of cost records under section 148 (1) of the Companies Act, 2013 and are of the opinion that *prima –facie*, the prescribed accounts and records have been made and maintained.

(vi) (a) According to the information and explanations given to us and the records of the company examined by us, in our opinion, the company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, wealth-tax, service-tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues during the year as applicable with the appropriate authorities. There is no arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable.

(b) There are no dues of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited on account of any dispute .

(c) There is no amount which is required to be transferred to investor education and protection fund in accordance with Section 205C of the Companies Act, 1956.

(viii) In our opinion and according to the information and explanations given to us, the company does not have any accumulated losses at the end of the financial year and has not incurred any cash loss in the financial year ended on that date or in the immediately preceding financial year.

(ix) The company has not defaulted in repayment of dues to a financial institution or bank or debenture holders.

(x) The company has not given any guarantee for loans taken by others from bank or financial institutions, the terms and conditions whereof are prejudicial to the interest of the company;

(xi) The company has not taken any term loan and therefore the requirement to report as per clause (xi) of paragraph 3 of the Order is not applicable to the company for the year.

(xii) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud on or by the company, noticed or reported during the year, nor have been informed of such case by the management.

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

BALANCE SHEET AS ON 31ST MARCH '2017

PARTICULARS	Note No.	As at 31.03.2017		As at 31.03.2016	
		Rs.	Rs.	Rs.	Rs.
I. EQUITY AND LIABILITIES					
1. Shareholders' funds					
(a) Share Capital	1	100,000.00		100,000.00	
(b) Reserves and Surplus	2	3,604,262.47		2,333,808.74	
(c) Money received against share warrants		-		-	
2. Share application money pending allotment			3,704,262.47		2,433,808.74
(To the extent not refundable)		-		-	
3. Non- current liabilities			-		-
(a) Long-term borrowings					
(b) Deferred Tax liabilities (Net)					
(c) Other Long term liabilities	3	-		-	
(d) Long-term Provisions		-		-	
		-		-	
4. Current Liabilities			-		-
(a) Short term borrowings					
(b) Trade payables	4	979,090.00		1,079,090.00	
(c) Other current liabilities	5	50,545,504.00		31,564,510.00	
(d) Short term provisions	6	4,423,186.94		2,324,942.92	
	7	583,962.00		333,763.00	
TOTAL			56,531,742.94		35,302,305.92
			60,236,005.41		37,736,114.66
II ASSETS					
1. Non-current assets					
(a) Fixed assets					
(i) Tangible assets	8	83,442.00		16,849.00	
(ii) Intangible assets		-		-	
(iii) Capital work-in-progress		-		-	
(iv) Intangible assets under development	9	23,206,653.84		18,866,113.53	
(b) Non-current investments		-		-	
(c) Deferred tax assets (net)	10	-		-	
(e) Other non-current assets	11	-		-	
(d) Long-term loans and advances	12	-		-	
	13	-		-	
2. Current assets			23,290,095.84		18,882,962.53
(a) Current investments					
(b) Inventories		-		-	
(c) Trade receivables	14	-		-	
(d) Cash and Bank Balances	15	20,993,709.00		6,474,152.81	
(e) Short-term loans and advances	16	4,197,350.57		3,241,436.32	
(f) Other current assets	17	200,000.00		-	
	18	11,554,850.00		9,137,563.00	
TOTAL			36,945,909.57		18,853,152.13
			60,236,005.41		37,736,114.66
Significant accounting policies and notes to accounts		26	-		-

As per our report of even date

For Shailendra Rastogi & Co.,
Chartered Accountants

(Ashutosh Kumar)
M. No. - 402498
Partner

Place : Patna
Date : 31/08/2017

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

For Kosut Builders And Developers Private Limited

Director

Director

Managing Director

Managing Director

Managing Director

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

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

	PARTICULARS	Note No.	As at 31.03.2017		As at 31.03.2016	
			Rs.	Rs.	Rs.	Rs.
I	Revenue from operations:	19	47,538,755.98		18,315,038.98	
II	Other Income	20		47,538,755.98	3,640.00	18,318,678.98
IV	Expenses					
	Project Cost	21	42,935,655.50		9,797,527.47	
	Changes in inventories of finished goods, work in progress and Stock-in- trade	22	-		-	
	Employee benefits expense	23	384,000.00		6,624,859.00	
	Finance Costs		-		-	
	Depreciation and amortization expense	24	33,407.00		5,293.00	
	Other operating expense	25	2,360,777.75		903,498.61	
	Total Expense			45,713,840.25		17,331,178.08
V	Profit before exceptional and extraordinary items and tax (III-IV)			1,824,915.73		987,500.00
VI	Exceptional Items			-		-
VII	Profit before extraordinary items and tax (V-VI)			1,824,915.73		987,500.00
VIII	Extraordinary items			-		-
IX	Profit before tax (VII-VIII)			1,824,915.73		987,500.00
X	Tax expense:					
	(1) Current tax		554,462.00		305,138.00	
	(3) Deferred tax					
				554,462.00		305,138.00
XI	Profit/(Loss) for the period from continuing operations (IX - X)			1,270,453.73		682,362.00
XII	Profit/(Loss) for the period 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)			1,270,453.73		682,362.00
XVI	Earnings per equity share:					-
	(1) Basic			127.05		68.24
	(2) Diluted			127.05		68.24
	Significant accounting policies and notes to accounts	26				

As per our report of even date

For Shailendra Rastogi & Co.
Chartered Accountants

(Ashutosh Kumar)
M. No. - 402498
Partner

Place . Patna.
Date . 31/08/2017

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

For KOSUT BUILDERS AND DEVELOPERS PVT. LTD.

Director

Director

Managing Director

Managing Director

Scanned by CamScanner

KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

NOTES FORMING PART OF BALANCE SHEET

NOTE '1'

Note 1 " A" SHARE CAPITAL

SHARE CAPITAL		As at 31-03-2017		As at 31-03-2016	
		Number	Amount	Number	Amount
Authorised					
1,00,000 Equity Shares of Rs. 10 each					
Issued		100000	10,000,000.00	100000	10,000,000.00
10,000 (10,000 Previous Year)Equity Shares of Rs. 10 each					
Subscribed & Paid up		10000	100,000.00	10000	100,000.00
10,000(10,000Previous Year)Equity Shares of Rs. 10 each		10000	100,000.00	10000	100,000.00
Subscribed but not fully Paid up		-	-	-	-
TOTAL		10000	100,000.00	10000	100,000.00

Note 1 "B" RECONCILIATION OF SHARE

Particulars		Equity Shares	
		Number	Amount
Shares outstanding at the beginning of the year		10000	100,000.00
Shares issued during the year		-	-
Shares bought back during the year		-	-
Shares outstanding at the end of the year		10,000.00	100,000.00

Note 1 "C" DETAIL OF SHARES HELD BY HOLDING COMPANY

Not Applicable

Note 1 "D" LIST OF SHARE HOLDERS HAVING 5% OR MORE SHARES

Name of Shareholder		As at 31-03-2017		As at 31-03-2016	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
Kailash Kumar		9000	90.00	9000	90.00
Renu Devi		1000	10.00	100	10.00

Note 1 "E" EQUITY SHARES WERE ALLOTED(preceeding 4 years) AS FULLY PAID UP OTHER THAN CASH

Particulars	Year (Aggregate No. of Shares)				
	2016-17	2015-16	2014-15	2013-14	2012-13
Equity Shares :					
Fully paid up pursuant to contract(s) without payment being	NIL	NIL	NIL	NIL	NIL
Fully paid up by way of bonus shares	NIL	NIL	NIL	NIL	NIL
Shares bought back	NIL	NIL	NIL	NIL	NIL

Note 1 "F" UNPAID CALLS

Unpaid Calls		Amount
By Directors		NIL
By Officers		NIL

Note 1 "G" DISCLOSURES

Appropriate disclosures to comply with this point to be made by the Management

As per the meeting of the management there are no shares reserved for issue under option and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts.

There is no securities held for conversion into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date.

No forfeiture of shares has been taken place during the period which was originally paid up.

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

Managing Director

Managing Director

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

NOTE '2'

RESERVES AND SURPLUS

Profit and Loss Account				
Opening Balance		2,333,808.74		1,651,446.74
Add : Profit During The Year		1,270,453.73		682,362.00
Add :-				
		3,604,262.47		
Less Adjustment of Fixed Assets as per New Companies Act, 2013			3,604,262.47	2,333,808.74
	TOTAL		3,604,262.47	[illegible]

NOTE '3'

DEFERRED TAX LIABILITIES (NET)

TOTAL	-	-

NOTE '4'

SHORT TERM BORROWINGS

(a) Borrowing repayble on demand			
From Banks :			
Secured			
Unsecured			
From other parties :			
Secured			
Unsecured			
(b) Borrowing from related parties			
Secured			
UnSecured :	979,090.00	1,079,090.00	
	-	-	
	-	-	
	-	979,090.00 -	1,079,090.00
(C) Deposits			
Secured			
Unsecured			
(d) Other Loans & Advances			
Secured			
Unsecured			-
		979,090.00	[illegible]

NOTE '5'

TRADE PAYABLES

Acceptances :		
Advance from Customers (Flat)	49,745,504.00	31,564,510.00
Creditors :	-	-
K.K Enterprises	300,000.00	-
Oshi	500,000.00	-
	-	-
	-	-
	-	-
	-	-
TOTAL	[illegible]	31,564,510.00

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

Managing Director

Managing Director

Managing Director

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Note No "8"

KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

DETAILS OF FIXED ASSETS AS ON 31.03.2017

Amt in Rs.

PARTICULARS	Dep. Rate	GROSS BLOCK				DEPRECIATION			NET BLOCK	
		As on 01/04/2016	Addition during the	Sold	Total As on 31/03/17	Upto 31/03/2016	For the Year	Total As on 31/03/17	As on 31/03/2017	As on 31/03/2016
Furniture & Fixtures		20,150.00	100,000.00		120,150.00	7,919.00	30,354.00	38,273.00	81,877.00	12,231.00
Electrical Equipment		6,550.00	-		6,550.00	1,932.00	3,053.00	4,985.00	1,565.00	4,618.00
Total		26,700.00	100,000.00		126,700.00	9,851.00	33,407.00	43,258.00	83,442.00	16,849.00
Previous Year		26,700.00			26,700.00	9,851.00	5,293.00			

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

Managing Director

Managing Director

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

NOTE '6'

OTHER CURRENT LIABILITIES

Service Tax	4,419,186.54	2,320,542.92
Expenses Payable	-	-
TDS Payable	4,000.00	-
TOTAL	4,423,186.54	2,320,542.92

NOTE '7'

SHORT TERM PROVISIONS

Provision for Tax	554,662.00	305,138.00
Provision for Audit Fee	29,500.00	28,625.00
Provision for Tax Audit Fee	-	-
Other Provision	-	-
TOTAL	584,162.00	333,763.00

NOTE '9'

CAPITAL WORK IN PROGRESS

Particulars				
Opening Balance	18,866,113.53		15,300,000.00	
Addition :-				
Transfer from material purchased	47,276,395.31		2,566,113.53	
	66,142,508.84		18,866,113.53	
Less Transferred to Project expenses	42,935,655.50	23,206,653.34		18,866,113.53
Closing Work in Progress		23,206,653.84		18,866,113.53

NOTE '10'

NON-CURRENT INVESTMENT

Capital work-in-progress	-	-
TOTAL	-	-

SHAIL ENDRA RASTOGI & CO. PATNA Chartered Accountants

Managing Director

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Managing Director

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

NOTE '11'

DEFERRED TAX ASSETS (NET)

TOTAL

NOTE '12'

OTHER NON CURRENT ASSETS

Preliminary Expenses (To the extent not written off or adjusted)

Opening Bal.

Less: Written Off

Pre-Operative Expenses (To the extent not written off or adjusted)

Opening Bal.

Less: Written Off

TOTAL

NOTE '13'

LONG TERM LOANS & ADVANCES

Security Deposit

Unsecured, considered good

Advance Income tax

TDS

NOTE '14'

INVENTORIES

Land & Building

TOTAL

NOTE '15'

TRADE RECEIVABLES

Over Six Months		
Secured Considered Good	20,993,709.00	6,474,152.81
Below Six Months		
Secured Considered Good		
Unsecured Considered Good		
Less:		
Provision for Doubtful Debts		
TOTAL	20,993,709.00	6,474,152.81

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

Managing Director

Managing Director

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KUSAUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

[redacted]

TOTAL [redacted]

[redacted]

TOTAL [redacted]

[redacted]

[redacted]	6,304,850.00	6,304,850.00
[redacted]		2,182,713.00
[redacted]	[redacted]	650,000.00
[redacted]	300,000.00	-
[redacted]	3,400,000.00	-
[redacted]	300,000.00	-
[redacted]	600,000.00	-
TOTAL	11,334,850.00	9,137,563.00

NOTES FORMING PART OF STATEMENT OF PROFIT AND LOSS

[redacted]

NOTE '19'

GROSS RECEIPTS

Revenue from Operation	47,336,705.98	18,315,038.00
TOTAL	47,336,705.98	[redacted]

[redacted]

NOTE '20'

OTHER INCOME

Tax refund	-	3,648.00
TOTAL	-	[redacted]

[redacted]

NOTE '21'

PROJECT EXPENSES

Project Expenses Incurred	42,935,655.50	-
Plumbering Work	-	-
Material Purchased	-	9,797,527.67
Site expenses, Labour, Cement, Bricks & Sand Etc	-	-
Water Charg	-	-
	42,935,655.50	[redacted]

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

Managing Director

Managing Director

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KOSUT BUILDERS AND DEVELOPERS PRIVATE LIMITED

NOTE '22'

CHANGE IN INVENTORIES

Work in Progress & Stock in Trade

Add: During the year

Less: Adjusted during the year

TOTAL

NOTE '23'

EMPLOYEE BENEFITS EXPENSES

Salary & Wages

Bonus

Contribution to Provident & Other funds

Staff welfare Expenses

Director Remuneration

		6,444,850.00
	144,000.00	
	240,000.00	180,000.00
TOTAL	384,000.00	[illegible]

NOTE '24'

Depreciation & Amortisation

Depreciation

33,407.00	5,293.00
33,407.00	5,293.00

NOTE '25'

OTHER OPERATING EXPENSES

Accounting Charges	174,000.00	-
Advertisement	-	-
Bank Charges	9,515.75	9,589.61
Consultancy Charges	556,000.00	50,000.00
Conveyance Expenses	180,000.00	-
Interest On Income Tax	37,782.00	-
Interest On TDS	270.00	-
Misc Expenses	94,400.00	20,580.00
Power & Fuel	226,000.00	152,000.00
Brokerage & Commission	-	108,000.00
Office expenses	688,500.00	864,000.00
Travelling & Tour ng Exp.	-	107,500.00
Rent Paid	-	-
Repair & Maintenance	136,000.00	-
Telephone/Mobile Expenses	50,000.00	42,000.00
Legal Expenses	160,000.00	
Opportunity cost	-	-
Staff Expenses	-	-
Auditor's Remuneration :		
As Auditor-Statutory audit	29,500.00	28,625.00
For Taxation matters	-	-
For Company Law matters	-	-
For Management Services	-	-
For other Services	-	-
For ROC Filing Fee & Other charges	26,800.00	7,200.00
	-	-
	-	-
	2,369,777.75	[illegible]

SHAH BINDRA RASTOGI & CO. PATNA Chartered Accountants

Managing Director

Managing Director

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NOTES NO 26 - NOTES ON ACCOUNTS (FORMING PART OF THE ACCOUNTS)

1.SIGNIFICANT ACCOUNTING POLICIES

A. **PRESENTATION AND DISCLOSURE OF FINANCIAL STATEMENT:**

The financial statements have been prepared in accordance with generally accepted accounting principles in India *(Indian GAAP)* under the historical cost convention on an accrual basis in compliance with all material aspect of the Accounting Standard *(AS)* notified under Section 133 of the Companies Act, 2013 read together with rule 7 of the Companies *(Accounts)* Rules, 2014. The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.

All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle, and other criteria set out in the schedule III to the companies Act, 2013. Based on the nature of product and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as up to twelve months for the purpose of current/non- current classification of assets and liabilities.

B. **ACOUNTING CONCEPTS:**

The financial statements have been prepared to comply with the mandatory Accounting Standards issued by "The Institute of Chartered Accountants of India" (ICAI) and the relevant provisions of Company Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis. The accounting policies have been consistently applied by the company unless otherwise stated.

C **INVENTORIES:**

I. Stock-in-Trade has been taken, valued and certified by the management.

II. Inventories of consumables & stores items are valued at cost. The method of valuation of Stock is in accordance with Accounting Standard – 2. Inventories have been valued using FIFO method.

III. Balance of Sundry receivables and payables are subject to formal confirmation. All sundry debtors are unsecured but considered good by the management to the extent of their book value.

IV. Estimated amount of capital contracts remaining to be executed not provided for net of advances :- Rs. NIL (Last year NIL)

V Claims against the company not acknowledge as debts Nil.

VI Previous year's figures have been re-grouped and re-arranged wherever considered necessary.

M/S ENDRA RASTOGI & CO. PATNA

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D. FIXED ASSETS:

Fixed Assets are stated at the original cost including other expenses related to acquisition and installation and allocated pre-operative expenses less depreciation on W.D.V. method.

Excise Duty paid on purchase of Fixed Assets is reduced from the Purchase Price in order to avail Cenvat credit.

During the year the fixed assets which have become obsolete were retired by the management. The fixed asset retired does not constitute substantial part of fixed assets.

E. DEPRECIATION

Depreciation on Tangible Fixed Assets is provided on Written down Method *(WDV)* using the rates arrived at based on the useful lives of the respective assets prescribed in Schedule II to the Companies Act, 2013. Depreciation on amounts of additions to fixed assets during the year or on its disposal/ demolition/ destruction of fixed assets during the year is provided on pro-rata basis as per Schedule II. As per Note 7 to the Schedule II to the Companies Act, 2013, the carrying amount of the fixed assets as on 1st April, 2014 has been depreciated over the remaining useful life of the asset after retaining the residual value. Wherever the remaining useful life of the asset is NIL as per Schedule II, the carrying amount as on 1st April, 2014 is recognized in the opening balance of retained earnings.

CLASSES OF ASSETS	USEFUL LIVES	CLASSES OF ASSETS	USEFUL LIVES
Air Conditioners	10 years	Fan	10 years
Generator	15 years	Computer	3 years
Inverter	10 years	Furniture & Fixture	10 years
Water Filter	10 years	Television	10 years
Machine	10 years	Vibrator	10 years

F. REVENUE RECOGNITION:

a) The revenue is recognised to the extent it is probable and the economic benefits will flow to the Company and the revenue can be reliably measured. For projects commencing from 1st April, 2012, revenue from the projects is recognised by applying Percentage of Completion Method in compliance of Guidance Note on Accounting for Real Estate Transaction (Revised 2012). However the Company has not commenced any projects since 1st April, 2013.

b) Sale: - i) Unit in real estate: - Revenue is recognised when the significant risks and rewards of ownership of the units in real estate have passed to the buyer.

Managing Director

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

Managing Director

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ii) Sale / trading of goods and materials : - Sales are recognised when goods are supplied and are recorded net of returns, trade discounts, rebates and indirect taxes.

c) Rebate & Other discount from suppliers are recognized only when confirmation is received in this regard.

d) Interest on Fixed Deposits is recognized on accrual basis.

G. INVESTMENTS:

a. Long Term Investments are stated at cost after deducting provision, if any, in cases where the fall in market value has been considered of permanent nature.

H. RELATED TO GRANT ;

(a) Current Tax: Provision for current tax is made after taking into consideration benefits admissible under the provision of Income Tax Act,1961.

(b) Deferred Tax : Deferred Tax resulting from timing differences between book & taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the Balance Sheet date. The deferred tax assets & liability is recognized and carried forward only to the extent that there is a reasonable certainty that the assets & liability will be adjusted in future. However, Deferred tax liability is not recognized for the F/Y : 2016-2017.

I.. As per Accounting Standard (AS-22) on Accounting for taxes on income issued by the Institute of Chartered Accountants of India , the deferred tax assets/(liability) comprises of tax effect on timing difference as shown below:-

	As on 01/04/2016	During the Year	As on 31/03/17
Differences in amounts of depreciation as per Income Tax Act & Company Law	0.00	0.00	0.00
Net deferred tax assets/(liability)	0.00	0.00	0.00

Director

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

Director

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Notes on Accounts.

SECURED LOAN

Stock, Receivables and Plant & Machineries are hypothecated to the bank as security for amount borrowed.

II. BORROWING COST:

Borrowing costs attributable to acquisition and construction of qualifying assets are capitalized as a part of the cost of such assets up to the date when such assets are ready for its intended use. Other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred.

III. PAYMENT TO AUDITORS FOR SERVICES RENDERED:-

		Current Year	Prev. Year
a)	As Statutory Auditor	29,500.00	28,625.00
b)	In respect of tax audit	0.00	0.00

I. CONTIGENT LIABILITIES AND PROVISIONS

Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligations at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure is also made in regard to contingent liability when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation, in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. ***Disclosure in regard to contingent liability has been made in point II of Notes on Accounts.***

J. RELATED PARTY DISCLOSURE

Information relating to Related Party Transaction as per Accounting Standard – 18 issued by the Institute of Chartered Accountants of India is given below :

A. NAME OF THE RELATED PARTY	RELATIONSHIP
Kailash Kumar	Key Managerial Personnel
Renu Devi	Key Managerial Personnel

B. TRANSACTIONS DURING THE YEAR

NAME OF THE RELATED PARTY	NATURE OF TRANSACTION
Renu Devi	The Company has paid towards salary Rs 2,40,000 /-

SIGNED HEREWITH FROM SCHEDULES 1 TO 26.

For **Shailendra Rastogi & Co.,** For **M/s Kosut Builders And Developers Pvt Ltd**
Chartered Accountants,

SHAILENDRA RASTOGI & CO. PATNA Chartered Accountants

(Ashutosh Kumar)
Partner

Director Director

Managing Director

Place : Patna
Date -31/08/2017.

M/S KOSUT BUILDERS AND DEVELOPERS PVT. LTD.

Managing Director

Managing Director

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