Audit Report

For F/Y 2015-16

OF

BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED

2ND Floor House No 46, AN Path, Boring Road - 800014

G KRISHNA & CO.
Chartered Accountants
305, Shashi Complex,
Exhibition Road,
Patna: - 800 001
09431023147

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Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED	**PAN**	AADCB2019A
Form No	3CA	**Assessment Year**	2016
e-Filing Acknowledgement Number	470137711290916	**Date of e-Filing**	29/09/2016

For and on behalf of,
e-Filing Administrator

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FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

We report that the statutory audit of BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED 2ND FLOOR HOUSE N ...AN PATH BORING ROAD, PATNA, BIHAR, 800014 AADCB2019A was conducted by Us G KRISHNA AND CO in ...ance of the provisions of the INCOME TAX ACT Act, and We annex here to a copy of Our audit report dated 2016 ...along with a copy each of

- the audited Profit and loss account for the period beginning from 2015-04-01 to ending on 2016-03-31
- the audited balance sheet as at, 2016-03-31 ; and
- documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

The statement of particulars required to be furnished unser section 44AB is annexed herewith in Form No. 3CD.

In Our opinion and to the best of Our information and according to examination of books of account including other relevant ...ments and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and ...t subject to the following observations/qualifications, if any.

In case any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sr. No.	Qualification Type	Observations/Qualifications

Place PATNA
Date 03/09/2016

Name DILIP KUMAR SINGH
Membership Number 099637
FRN (Firm Registration Number) 010098C
Address G KRISHNA AND CO, 305 SHASHI COMPLEX EXHIBITION ROAD, PATNA, BIHAR, 800001

For, G.Krishna & Co.
Chartered Accountants
FRN - 010098C
Partner
M.No.- 099637/079889/095763/503707

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FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee	BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED
2	Address	2ND FLOOR HOUSE NO 6 , AN PATH BORING ROAD, PAT NA, BIHAR, 800014
	Permanent Account Number (PAN)	AADCB2019A
3	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same	Yes

Sr. No	Type	Registration Number
1	Sales VAT/Tax BIHAR	10126883007
2	Sales VAT/Tax BIHAR	10126608157

4	Status	Company
5	Previous year from	2015-04-01 to 2016-03-31
6	Assessment Year	2016-17
7	Indicate the relevant clause of section 44AB under which the audit has been conducted	

Sr. No	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding Rs. 1 crore

8 If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?

Name	Profit Sharing Ratio (%)
Nil	

9 If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.

Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

10 a Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sector	Sub Sector	Code
Contractors	Civil Contractors	0501

10 b If there is any change in the nature of business or profession, the particulars of such change — No

Business	Sector	SubSector	Code
Nil			

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed — No

Books prescribed

11 b List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode

11 c List of books of account and nature of relevant documents examined. Same as 11(b) above

Books Examined

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section). — No

Section	Amount
Nil	

13 a Method of accounting employed in the previous year — Mercantile system

13 b Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. — No

13 c If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

13 d Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss. — No



Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
25 a Method of valuation of closing stock employed in the previous year		
25 b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		No

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
25 c Give the following particulars of the capital asset converted into stock-in-trade		

(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
Nil			

26 Amounts not credited to the profit and loss account, being:-

26 a The items falling within the scope of section 28

Description	Amount
Nil	

26 b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned

Description	Amount

26 c Escalation claims accepted during the previous year

Description	Amount
Nil	

26 d Any other item of income

Description	Amount
Nil	

26 e Capital receipt, if any

Description	Amount
Nil	

27 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

28 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the-

Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions: Purchase Value (1)	Additions: MOD-VAT (2)	Additions: Change in Rate of Exchange (3)	Additions: Subsidy/ Grant (4)	Additions: Total Value of Purchases (3) (1-2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
Plant & Machinery @ 15%	15%	872568	0	0	0	0	0	0	130885	741683
Furnitures & Fittings @ 10%	10%	209637	0	0	0	0	0	0	20964	188673
Plant & Machinery @ 60%	60%	8811	0	0	0	0	0	0	5287	3524

For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

29 Amounts admissible under sections :

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
Nil		

30 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Description	Amount

30 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil				

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Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure

Particulars	Amount in Rs.

Personal expenditure

Particulars	Amount in Rs.

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount in Rs.

Expenditure incurred at clubs being cost for club services and facilities used.

Particulars	Amount in Rs.

Expenditure by way of penalty or fine for violation of any law for the time being force

Particulars	Amount in Rs.

Expenditure by way of any other penalty or fine not covered above

Particulars	Amount in Rs.

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Particulars	Amount in Rs.

Amounts inadmissible under section 40(a):-

as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year after the expiry of time prescribed under section200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (V) deposited, if any

as fringe benefit tax under sub-clause (ic)

as wealth tax under sub-clause (iia)

as royalty, license fee, service fee etc. under sub-clause (iib).

as salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).

Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

as payment to PF /other fund etc. under sub-clause (iv)

as tax paid by employer for perquisites under sub-clause (v)

Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b) 40(ba) and computation thereof;

Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks

Disallowance/deemed income under section 40A(3):

(i) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	Yes

Date Of Payment	Nature of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) | Yes

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

Provision for payment of gratuity not allowable under section 40A(7)

Any sum paid by the assessee as an employer not allowable under section 40A(9)

Particulars of any liability of a contingent nature

Nature Of Liability	Amount in Rs.

Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

Nature Of Liability	Amount in Rs.

Amount inadmissible under the proviso to section 36(1)(iii)

Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006

Particulars of any payment made to persons specified under section 40A(2)(b).

Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)

Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.

Section	Description	Amount
Nil		

Any amount of profit chargeable to tax under section 41 and computation thereof.

Name of Person	Amount of income	Section	Description of Transaction	Computation if any
Nil				

In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which-

(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-

(A)(a) Paid during the previous year

Section	Nature of liability	Amount
Nil		

(A)(b) Not paid during the previous year

Section	Nature of liability	Amount
Nil		

(B) was incurred in the previous year and was

(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

Section	Nature of liability	Amount
Nil		

(B)(b) not paid on or before the aforesaid date

Section	Nature of liability	Amount
Nil		

State whether sales tax, customs duty, excise duty or other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) | No

Amount of Central Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts | No

CENVAT	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
CENVAT Availed		
CENVAT Utilized		
Closing Outstanding Balance		

Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-

Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)
Nil			

Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)

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Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
Nil						

Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same

Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares
Nil				

Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) No repaid,otherwise than through an account payee cheque,(Section 69D)

Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil											

Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an account payee bank cheque or account payee bank draft
Nil						

These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central,State or Provincial Act)

Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-

Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft
Nil					

Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents. Not Applicable

Note. (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

Details of brought forward loss or depreciation allowance, in the following manner, to extent available



	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
	Nil					

32|b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **Not Applicable**

32|c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**

If yes, please furnish the details below

32|d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year **No**

If yes, please furnish details of the same

32|e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73

If yes, please furnish the details of speculation loss if any incurred during the previous year

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) **No**

Section	Amount
Nil	

34|a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish **No**

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
Nil									

34|b Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details: **Not Applicable**

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
Nil				

34|c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish **Not Applicable**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
Nil			

35|a In the case of a trading concern, give quantitative details of principal items of goods traded

Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil						

35|b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-

35|bA Raw materials :

Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/ excess, if any

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				the previous year	previous year		finished products
Nil							

(23) Finished products :

Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil							

(24) By products :

Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil							

In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of payment
Nil					

Whether any cost audit was carried out — **Not Applicable**

If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

Whether any audit was conducted under the Central Excise Act, 1944 — **Not Applicable**

If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor — **Not Applicable**

If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous Year			Preceding previous Year		
Total turnover of the assessee		10619207			22238530	
Gross profit / Turnover		%			%	
Net profit / Turnover	821	10619207	7.74%	288166	22238530	1.30%
Stock-in-Trade / Turnover		%			%	
Material consumed/ Finished goods produced		%			%	

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil					

For, G.Krishna & Co.
Chartered Accountants
(DILIP KUMAR SINGH)
Partner
M.No.: 099637

Place: PATNA
Date: 03/09/2016

Name
Membership Number

FRN (Firm Registration Number) 010929C
Address G KRISHNA AND CO, 305 SHASHI COMPLEX EXHIBITION ROAD, PATNA, BIHAR, 800001,

— Filing Details
Return Original Original

Addition Details(From Point No. 16)

Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 60%								
Total of Plant & Machinery @ 60%								0

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 60%			
Total of Plant & Machinery @ 60%			0



G KRISHNA & CO.

Chartered Accountants

Auditors Report

To,
The Members of
M/S BALAJI TIRUPATI COSTRUCTION PRIVATE LIMITED

We have audited the attached Balance Sheet of **"BALAJI TIRUPATI COSTRUCTION PRIVATE LIMITED"**, at 31st March 2016 and also the Profit and Loss Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Concern's management and our responsibility is to express an opinion on these financial statements based on our audit and we report that: -

1. As required by the Companies (Auditors' Report) order, 2015 issued in terms of section 143 (11) of the companies Act, 2013, we annexed hereto a statement on the matters specified in the paragraphs 3 and 4 of the said order.

2. Further to our comment in the annexure referred to paragraph (1) above, we report that :
   - **a.** we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
   - **b.** in our opinion, proper books of accounts as required by the Companies Act, 2013 have been kept by the company so far as it appears from our examination of these books.
   - **c.** the Balance Sheet and Profit and Loss Account dealt with in this report are in agreement with the books of accounts.
   - **d.** the Balance Sheet and Profit and Loss Account referred to in this report are in compliance with the accounting standards referred to in section 133 of the Companies Act, 2013 and are in agreement with the books of accounts of the company.
   - **e.** in our opinion and to the best of our information and according to the explanation given to us the said accounts read together with notes forming part of the accounts gives us the information required by the Companies Act, 2013 in the manner so required and give true and fair view : -
     - **I.** In the case of Balance Sheet, of the state of affairs of the Company as at 31st March, 2016 and
     - **II.** In the case of Profit & Loss Account, of the Company for the year ended 31st March, 2016.

Place: - Patna
Date : - 03/09/2016

For G KRISHNA & CO.
CHARTERED ACCOUNTANTS

For, G Krishna & Co.
Chartered Accountants
FRN - 010698C
(DILIP KUMAR SINGH)
Partner
Partner
M.No.- 099637/079889/095763/503707

305, Shashi Comple, Exhibition Road, Patna :- 800 001, Ph. No. 221804

G KRISHNA & CO.
Chartered Accountants

ANNEXURE

(REFERRED TO THE PARAGRAPH 1 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) These fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;

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

(b) The procedures of physical verification of inventory are followed by the management 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 whether any material discrepancies were noticed on physical verification and if so, whether the same have been properly dealt with in the books of account;

(iii) The company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act.

(iv) There is an adequate internal control system 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. There is no continuing failure observed to correct major weaknesses in internal control system.

(v) The company has not accepted deposits and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed thereunder, where applicable., have been complied with.

(vi) Maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act is not applicable on this Company;

(vii) (a) 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 with the appropriate authorities and if not, the extent of the 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, shall be indicated by the auditor.

(viii) The Company is registered in the financial year 2007-08 and its does not have any accumulated losses at the end of the 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 been applied for any term loans during the financial year;

(xii) No fraud on or by the company has been noticed or reported during the year.

Place: - Patna
Date: - 03/09/2016

For G KRISHNA & CO.
CHARTERED ACCOUNTANTS
For, G.Krishna & Co.
Chartered Accountants
FRN - 0100980
(DILIP KUMAR SINGH)
Partner

305, Shashi Comple, Exhibition Road, Patna :- 800 001, Ph. No. 221804

Chartered Accountants

BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED

2ND Floor House No. 46, AN Path, Boring Road-800014

Balance Sheet as at 31st March, 2016

Particulars	Note No	Figures as at the end of current reporting period (In ₹)	Figures as at the end of previous reporting period (In ₹)
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	1	7500000.00	7500000.00
Reserves and Surplus	2	5205962.07	5149192.39
Money received against share warrants		0.00	0.00
Share application money pending allotment		0.00	0.00
Non-Current Liabilities			
Long-term borrowings from Directors (Smt. Amit Kishore)		50000.00	50000.00
Deferred tax liabilities (Net)		0.00	0.00
Other Long term liabilities		0.00	0.00
Long term provisions	3	0.00	0.00
Current Liabilities			
Short-term borrowings		6366020.95	15118239.95
Trade payables		0.00	0.00
Other current liabilities		28500.00	85200.00
Short-term provisions		25380.00	128860.00
Total		19175863.02	28031492.34
Assets			
Non-current assets			
Fixed assets	4	933880.02	1091015.34
Tangible assets		0.00	0.00
Intangible assets		0.00	0.00
Capital work-in-progress		0.00	0.00
Intangible assets under development		0.00	0.00
Non-current investments		0.00	0.00
Deferred tax assets (net)		0.00	0.00
Long term loans and advances		0.00	0.00
Other non-current assets		0.00	0.00
Current assets			
Current investments	5	0.00	2760389.00
Inventories	6	5395250.00	9425860.00
Trade receivables	7	12684817.00	14290650.00
Cash and cash equivalents	8	134762.00	333699.00
Short-term loans and advances		0.00	0.00
Other current assets	9	27154.00	129879.00
Total		19175863.02	28031492.34
Contingent Liabilities		0.00	0.00
Forming Part of Accounts	16		

As referred (1 to 16) to above form an integral part of the Balance Sheet

As per attached report of even date

For G. KRISHNA & CO.
Chartered Accountants

(KUMAR SINGH)

099637
Patna
/09/2016

G. KRISHNA & CO. PATNA Chartered Accountants

For and on behalf of Board of Directors
For Balaji Tirupati Construction Pvt. Ltd

DIRECTOR

DIRECTOR

Chartered Accountants

BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED

2ND Floor House No. 46, AN Path, Boring Road-800014

STATEMENT OF PROFIT AND LOSS

Profit and Loss statement for the year ended 31st March, 2016

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Revenue from operations		10619207.00	22238530.00
Other Income	10	218895.00	178284.00
III. Total Revenue (I +II)		10838102.00	22416814.00
Expenses:			
Cost of materials consumed	11	5662190.00	11954790.00
Purchase of Stock-in-Trade		0.00	0.00
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade			0.00
Employee benefit expense	12	1471540.00	5215300.00
Financial costs	13	1954886.00	2185497.00
Depreciation and amortization expense	14	157135.32	190491.78
Other expenses	15	1510201.00	2453708.97
Total Expenses		10755952.32	21999787.75
Profit before exceptional and extraordinary items	(III - IV)	82149.68	417026.25
Tax		0	0.00
Exceptional Items		82149.68	417026.25
Profit before extraordinary items and tax (V - VI)		0	0.00
Extraordinary Items		82149.68	417026.25
Profit before tax (VII - VIII)			
Tax expense:			
Current tax		25380.00	128860.00
Deferred tax		0	0.00
Profit(Loss) from the period from continuing operations	(VII-VIII)	56769.68	288166.25
Profit/(Loss) from discontinuing operations		0	0.00
Tax expense of discounting operations		0	0.00
Profit/(Loss) from Discontinuing operations (XII - XIII)		0	0.00
Profit/(Loss) for the period (XI + XIV)		56769.68	288166.25
Earning per equity share:			
(1) Basic		0.08	0.38
(2) Diluted		0.08	0.38

Notes Forming Part of Accounts 16

Notes referred (1 to 16) to above form an integral part of the Balance Sheet

As per our attached report of even date

For KRISHNA & CO
Chartered Accountants

(AJIT KUMAR SINGH)
Partner
M. No. 099637
Place: Patna
Date: 03/09/2016

For and on behalf of Board of Directors
For Balaji Tirupati Construction Pvt Ltd

Balaji Tirupati Construction Pvt. Ltd.
DIRECTOR

Balaji Tirupati Construction Pvt. Ltd.
DIRECTOR

G KRISHNA & CO.
Chartered Accountants

BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED
2ND Floor House No. 46, AN Path, Boring Road-800014

NOTE 1 **Share Capital**

	Number of Shares	Amount of Shares (In ₹)	Par Value of Each Shares (In ₹)
A. Authorised Share Capital	750000	7500000.00	10.00
B. Shares Issued, Subscribed and Paid UP	750000	7500000.00	10.00

NOTE 2 **Reserve and Surplus**

	Amount (In ₹)
a. Capital Reserve	0.00
b. Capital Redemption Reserve	0.00
c. Securities Premium Reserve	0.00
d. Debenture Redemtion Reserve	0.00
e. Revaluation Reserve	0.00
f. Share Options Outstanding account	0.00
g. Other Reserves (Specify)	0.00
h. Surplus (Trfd. from P&L Statement)	5205962.07
Total	5205962.07

NOTE 3 **CURRENT LIABILITIES**

		Security
A. Short Term Borrowings		
a. Loan Repayable on Demand		
1. From Bank: - OBC A/N-	6366020.95	Hypothecation of Stock and Book Debts
2. From Others	0.00	
b. Loan and Advances from Related Parties	0.00	
c. Deposits	0.00	
d. Other Loans and Advances		
Total A. Short Term Borrowings	6366020.95	
B. Trade Payables		
a. Sundry Creditors	0.00	
TOTAL B. Trade payables	0.00	
C. Other Current Liabilities		
Outstanding Exp	28500.00	
Other	0.00	
Total C. Other Current Liabilities	28500.00	
D. Short Term Provisions		
a. Provision for Income Tax	25380.00	
Total D. Short Term Provisions	25380.00	



BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED

Note 4 **1 (a). ASSETS: - Fixed Assets**

Particulars	Opening Gross Block	Addition during the year	Transfer/ Sale	Closing Gross Block	Op. Dep.	Dep. During the Year	Dep. Write off during the Year	C. Dep.	Opening W.D.V. (2)-(6)	Closing W.D.V. (5)-(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Furniture & Fixture	487000.00	0.00	0.00	487000.00	277362.47	20963.75	0.00	298326.22	209637.53	188673.78
A.C.	101000.00	0.00	0.00	101000.00	73800.55	4079.92	0.00	77880.47	27199.45	23119.53
Computer	78600.00	0.00	0.00	78600.00	69789.12	5286.53	0.00	75075.65	8810.88	3524.35
Electric Fittings	17050.00	0.00	0.00	17050.00	13404.47	546.83	0.00	13951.30	3645.53	3098.70
Inverter & Microwave	37861.00	0.00	0.00	37861.00	20491.80	2605.38	0.00	23097.18	17369.20	14763.82
Mobile Phone	51608.00	0.00	0.00	51608.00	24094.53	4127.02	0.00	28221.55	27513.47	23386.45
Motor Cycle	28413.00	0.00	0.00	28413.00	16547.59	1779.81	0.00	18327.40	11865.41	10085.60
Lab Equipment	41100.00	0.00	0.00	41100.00	22863.71	2735.44	0.00	25599.15	18236.29	15500.85
Plant & Machinery	1435390.00	0.00	0.00	1435390.00	871688.38	84555.24	0.00	956243.62	563701.62	479146.38
Tanker & Tailor	100500.00	0.00	0.00	100500.00	66072.05	5164.19	0.00	71236.25	34427.95	29263.75
Tractor	380000.00	0.00	0.00	380000.00	211391.98	25291.20	0.00	236683.18	168608.02	143316.82
TOTAL	2758122.00	0.00	0.00	2758522.00	1667506.66	157135.32	0.00	1824641.98	1091015.34	933880.02
								Tangible Assets	1091015.34	933880.02
								Intangible Assets	0.00	0.00
								Capital W-I-P	0.00	0.00
								Intangible Assets Under Development	0.00	0.00

As per our attached report of even date
For G KRISHNA & CO.
Chartered Accountants

(DILIP KUMAR SINGH)
Partner
Mem. No. 399637
Place - Patna
Date: - 03/09/2016

G KRISHNA & CO. Chartered Accountants PATNA

For and on behalf of Board of Directors
For Balaji Construction Pvt. Ltd.

DIRECTOR DIRECTOR

Note 5 2 (a). ASSETS:- Current Investments

Investments-	
Fixed Deposit in OBC	0.00
TOTAL Investments	0.00

Note 6 2 (b). ASSETS: - Inventories

Goods in Transit	
Raw Materials & Work in Process	5395250.00

(At Cost Or Market Price Whichever is Lower)
(As per AS-2 Issued By the ICAI)

Total Inventories	5395250.00

Note 7 2 (c). ASSETS: - Trade Receivables

Bihar Rajya Pul Nigam Ltd.	900000.00
RWD-Hilsa	3585300.00
Balaji Homes	8199517.00
Total	12684817.00

Note 8 2 (d). ASSETS: - Cash and Cash Equivalents

	Amount (In ₹)
Cash in Hand	134762.00
Cash at Bank	0.00
Total	134762.00

Note 9 2 (e). ASSETS:- Other Current Assets

TDS	27154.00
TOTAL	27154.00

2ND Floor House No. 46, AN Path, Boring Road-800014

Note 10

	Amount (In ₹)
Other Income	
Interest on Income tax	0.00
Interest Accrued	218895.00
Total	218895.00

Note 11	2 (f).Cost of Material Consumed	
Opening Stock in Trade		9425860.00
Add Purchase		1631580.00
Less Closing stock		5395250.00
Total		5662190.00

Note 12	2 (g).Employee Benefit	
1 Salaries & Wages		0.00
2 Contribution to Provident and Other Funds		0.00
3 Exp. On ESOP & ESPP		0.00
4 Staff Welfare Exp		0.00
5 Labour Charges		1471540.00
Total	Employee Benefit	1471540.00

Note 13	2 (h).Financial Cost	
1. Interest Exp		1954886.00
2. Other Borrowing Costs		0.00
3 Net Loss on Foreign Currency Transaction		0.00
Total	Financial Cost	1954886.00

Note 14	Depreciation	
1. Depreciation (See Note 4)		157135.32
Total		157135.32



G KRISHNA & CO.

Chartered Accountants

Note 15	Other Expenses	
Rent		60000.00
Site Mess Exp		7450.00
Office Expenses		8543.00
Printing & Stationery		12500.00
Bank Charges & Commission		79102.00
Audit Fees		15000.00
Legal Charges		3000.00
ROC Filing Exp		6000.00
Repairing & Maintenance		7580.00
Fuel Exp		45240.00
Freight		15247.00
Misc. Expenses		8530.00
Telephone Expenses		24250.00
Local Conveyance		7500.00
Stamp Paper Exp		3000.00
Festival Expenses		3000.00
Electricity Expenses		76044.00
Vehicle Expenses		12500.00
Accounting Charges		60000.00
Site Visit Expenses		81530.00
General Exp		8950.00
Salary to Director		504000.00
Salary		436582.00
Travels		15600.00
Stock Insurance		9053.00
Total		1510201.00

G KRISHNA & CO. PATNA Chartered Accountants

305, Shashi Complex, Exhibition Road, Patna: - 800 001. 9431023147

G KRISHNA & CO.

Chartered Accountants

BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED

Schedule "16"

Significant Accounting policy and notes on accounts forming parts of the balance sheet and profit & loss account for the year ended on that date.

1. The Company follows mercantile system of accounting. Accounting policies not referred to otherwise are in consistent with generally accepted accounting principles.

2. Closing Stock has been valued at cost or market value whichever is lower.

3. Fixed Assets are stated at their original cost less Accumulated Depreciation.

4. Contingent liability is not provided for and is disclosed by way of notes, if any.

5. Investments, if any, are stated at cost.

6. Sales and services are accounted when the sale of goods or services are completed on accrual basis.

7. The financial statements are prepared on the basis of going concern assumption under historical convention with revenue recognition and expenses accounted for on mercantile basis.

Place: - Patna
Date : - 03/09/2016

For G KRISHNA & CO.
CHARTERED ACCOUNTANTS
For, G.Krishna & Co.
Chartered Accountants
FRN - 0100980
(DILIP KUMAR SINGH)
Partner
Partner
M.No.- 099637/079889/095763/503707