

AUDITORS' REPORT

TO THE MEMBERS OF SHRI BALAJEE NEST BUILDER PRIVATE LIMITED

Report on the Financial Statements

1. We have audited the accompanying financial statements of SHRI BALAJEE NEST BUILDER PRIVATE LIMITED ("the company"), which comprise the Balance Sheet as at 31 March 2017, the Statement of Profit and Loss for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements to give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit.
4. 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.
5. 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.

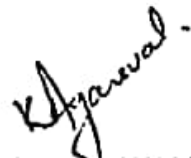


KIRAN AGARWAL
CHARTERED ACCOUNTANTS

- 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 written representations received from the directors as on 31 March, 2017, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2017, from being appointed as a director in terms of Section 164(2) of the Act.
- f. With respect to the adequacy of internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate Report in Annexure – "A".
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit & Auditors) Rules, 2014, in our opinion and to our best of our information and according to the explanations given to us :
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivatives contracts as at March 2017.
 - iii. There were no amounts which are required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended March 31, 2017.
 - iv. The company has provided requisite disclosures in the financial statement as regards its holding and dealing in Specified Bank Notes as defined in the Notification S.O. 3407 (E) dated the 8th November, 2016 of the Ministry of Finance, during the period 8th November 2016 to 30th December 2016 and such disclosure are in accordance with the books of accounts maintained by the company

Place : Patna

Date : 02.09.2017

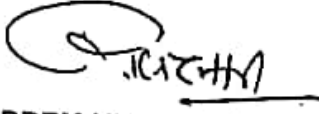

(KIRAN AGARWAL)
Chartered Accountants
Membership No.69482

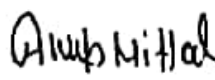
Balance Sheet as at 31st March 2017

	Notes	As at 31.03.2017	As at 31.03.2016
(I) EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	100000	1,00,000
(b) Reserves and surplus	3	12,958	-19,138
2 Non-current liabilities			
(a) Long Term Borrowings		-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long-term liabilities		-	-
(d) Long-term provisions		-	-
3 Current liabilities			
(a) Short term borrowings		-	-
(b) Trade Payables	4	3,15,000	1,15,410
(c) Other current liabilities	5	10,000	22,028
(d) Short-term provisions	6	14,352	-
TOTAL EQUITY AND LIABILITIES		4,52,310	2,18,300
(II) ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets		-	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(b) Non-current investments		-	-
(c) Long-term loans and advances		-	-
(d) Other non-current assets	7	52,479	55,609
2 Current assets			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade receivables	8	3,25,000	-
(d) Cash and cash equivalents	9	54,831	1,62,691
(e) Short-term loans and advances	10	20,000	-
(f) Other Current Assets		-	-
TOTAL ASSETS		4,52,310	2,18,300

See accompanying notes forming part of the financial statements

For and on behalf of the Board of Directors


PREM KUMAR MITTAL
 DIRECTOR
 DIN 01410741


ANUP MITTAL
 DIRECTOR
 DIN 03019829

In terms of report attached.


(KIRAN AGARWAL)
 Chartered Accountants
 Membership No. 69482

Place : Patna
 Date : 02.09.2017

CIN NO.- U45200BR2011PTC017199

Statement of Profit and Loss for the year ended 31st March, 2017

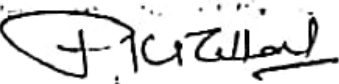
	Notes	Year ended 31.03.2017	Year ended 31.03.2016
1 Revenue from operations			
2 Other income	11	1,11,30,588	9,38,812
		-	-
3 Total revenue (1+2)		<u>1,11,30,588</u>	<u>9,38,812</u>
4 Expenses			
(a) Cost of Sales			
(b) Employee benefits expense	12	1,10,57,584	9,29,013
(c) Finance costs		-	-
(d) Other expenses	13	26,556	10,351
Total Expenses		<u>1,10,84,140</u>	<u>9,39,364</u>
5 Profit / (Loss) before tax (3 - 4)		46,448	-552
6 Tax Expense			
(a) Current tax		14,352	-
(b) Deferred tax		-	-
7 Profit / (Loss) after tax for the year (5 - 6)		32,096	-552
8 Earning per equity share			
Basic and Diluted		3.21	-0.06

See accompanying notes forming part of
the financial statements

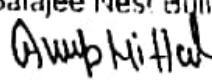
For and on behalf of the Board of Directors

In terms of report attached.

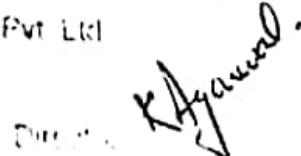
Shri Balajee Nest Builder Pvt. Ltd



PREM KUMAR MITTAL
DIRECTOR
DIN 01410741



ANUP MITTAL
DIRECTOR
DIN 03019829



(KIRAN AGARWAL)
Chartered Accountants
Membership No. 69482

Place : Patna
Date : 02.09.2017

AUDITORS' REPORT

TO THE MEMBERS OF SHRI BALAJEE NEST BUILDER PRIVATE LIMITED

Report on the Financial Statements

1. We have audited the accompanying financial statements of SHRI BALAJEE NEST BUILDER PRIVATE LIMITED ("the company"), which comprise the Balance Sheet as at 31 March 2015, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements to give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit.
4. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.
5. 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.

6. An audit involves performing procedures to obtain audit evidence about the amounts and 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 true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.
7. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

8. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2015, and its Loss for the year ended on that date.

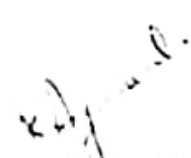
Report on other Legal and Regulatory Requirements

9. This report does not include a statement on the matters specified in paragraphs 3 and 4 of the Companies (Auditor's Report) Order, 2015 issued by the Government of India in terms of sub section (11) of the section 143 of the Act, since in our opinion and according to the information & explanations given to us, the said order is not applicable to the company
10. As required by section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account

- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of written representations received from the directors as on 31 March, 2015, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2015, from being appointed as a director in terms of Section 164(2) of the Act.
- f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit & Auditors) Rules, 2014, in our opinion and to our best of our information and according to the explanations given to us :
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivatives contracts as at March 2015.
 - iii. There were no amounts which are required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended March 31, 2015.

Place : Patna

Date : 02.09.2015


(KIRAN AGARWAL)
Chartered Accountants
Membership No. 69482

Balance Sheet as at 31st March 2015

	Notes	As at 31.03.2015	As at 31.03.2014
(II) EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital			
(b) Reserves and surplus	2	100000	100,000
	3	(18,586)	(6,168)
2 Non-current liabilities			
(a) Long Term Borrowings		-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long-term liabilities		-	-
(d) Long-term provisions		-	-
3 Current liabilities			
(a) Short term borrowings		-	-
(b) Trade Payables		-	-
(c) Other current liabilities		-	-
(d) Short-term provisions	4	17,607	14,607
TOTAL EQUITY AND LIABILITIES		<u><u>99,021</u></u>	<u><u>108,439</u></u>
(III) ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets		-	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(b) Non-current investments		-	-
(c) Long-term loans and advances		-	-
(d) Other non-current assets	5	52,479	52,479
2 Current assets			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	6	46,542	55,960
(e) Short-term loans and advances		-	-
(f) Other Current Assets		-	-
TOTAL ASSETS		<u><u>99,021</u></u>	<u><u>108,439</u></u>

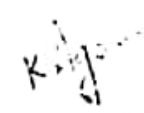
See accompanying notes forming part of the financial statements

For and on behalf of the Board of Directors

In terms of report attached.

PREM KUMAR MITTAL
DIRECTOR
DIN 01410741

ANUP MITTAL
DIRECTOR
DIN 03019829


(KIRAN AGARWAL)
Chartered Accountants
Membership No. 69482

Place : Patna
Date : 02.09.2015

CIN NO.- U45200BR2011PTC017199

Statement of Profit and Loss for the year ended 31st March, 2015

	Notes	Year ended 31.03.2015	Year ended 31.03.2014
1 Revenue from operations		-	-
2 Other income		-	-
3 Total revenue (1+2)		<u>-</u>	<u>-</u>
4 Expenses			
(a) Employee benefits expense		-	-
(b) Finance costs		-	-
(c) Other expenses	7	12,418	6,168
Total Expenses		<u>12,418</u>	<u>6,168</u>
5 Profit / (Loss) before tax (3 - 4)		(12,418)	(6,168)
6 Tax Expense			
(a) Current tax		-	-
(b) Deferred tax		-	-
7 Profit / (Loss) after tax for the year (5 - 6)		(12,418)	(6,168)
8 Earning per equity share			
Basic and Diluted		(1.24)	(0.62)

See accompanying notes forming part of the financial statements

For and on behalf of the Board of Directors

In terms of report attached.

PREM KUMAR MITTAL
DIRECTOR
DIN 01410741

ANUP MITTAL
DIRECTOR
DIN 03019829

Kiran Agarwal
(KIRAN AGARWAL)
Chartered Accountants
Membership No. 69482

Place : Patna
Date : 02.09.2015

AUDITORS' REPORT

TO THE MEMBERS OF SHRI BALAJEE NEST BUILDER PRIVATE LIMITED

Report on the Financial Statements

1. We have audited the accompanying financial statements of SHRI BALAJEE NEST BUILDER PRIVATE LIMITED ("the company"), which comprise the Balance Sheet as at 31 March 2016, the Statement of Profit and Loss for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements to give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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



OM KUNJ, LANGER TOLI GALI, NEAR SHARMA & SHARMA MOTOR CYCLES, PATNA – 800004

☎ : 9955755137, E-mail : acakiranagarwal@gmail.com

KIRAN AGARWAL
CHARTERED ACCOUNTANTS

5. 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.
6. An audit involves performing procedures to obtain audit evidence about the amounts and 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 true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.
7. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

8. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2016, and its loss for the year ended on that date

Report on other Legal and Regulatory Requirements

9. This report does not include a statement on the matters specified in the Companies (Auditor's Report) Order, 2016 issued by the Central Government of India in terms of sub section (11) of the section 143 of the Act (hereinafter referred to as the "Order") and on the basis of such checks of the books and records of the Company and according to the information & explanations given to us, the said order is not applicable to the company.

OM KUNJ, LANGER TOLI GALI, NEAR SHARMA & SHARMA MOTOR CYCLES, PATNA – 800004

☎ : 9955755137, E –mail : acakiranagarwal@gmail.com

KIRAN AGARWAL
CHARTERED ACCOUNTANTS

10. As required by section 143(3) of the Act, we report that:

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account
- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of written representations received from the directors as on 31 March, 2016, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2016, from being appointed as a director in terms of Section 164(2) of the Act.
- f. With respect to the adequacy of internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate Report in Annexure – "A".
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit & Auditors) Rules, 2014, in our opinion and to our best of our information and according to the explanations given to us :
 - i. The Company does not have any pending litigations which would impact its financial position.



OM KUNJ, LANGER TOLI GALI, NEAR SHARMA & SHARMA MOTOR CYCLES, PATNA – 800004

☎ : 9955755137, E-mail : acakiranagarwal@gmail.com

KIRAN AGARWAL
CHARTERED ACCOUNTANTS

- ii. The Company did not have any long-term contracts including derivatives contracts as at March 2016.
- iii. There were no amounts which are required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended March 31, 2016.

Place : Patna

Date : 02.09.2016



K. Agarwal
(KIRAN AGARWAL)
Chartered Accountants
Membership No.69482

SIN 190, 0402000RZ011P1001/199

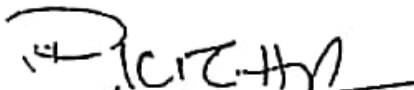
Balance Sheet as at 31st March 2016

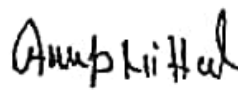
	Notes	As at 31.03.2016	As at 31.03.2015
(I) EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital			
(b) Reserves and surplus	2	100000	1,00,000
2 Non-current liabilities	3	-19,138	-18,586
(a) Long Term Borrowings			
(b) Deferred tax liabilities (net)		-	-
(c) Other Long-term liabilities		-	-
(d) Long-term provisions		-	-
3 Current liabilities			
(a) Short term borrowings		-	-
(b) Trade Payables		-	-
(c) Other current liabilities	4	1,15,410	-
(d) Short-term provisions	5	22,028	17,607
TOTAL EQUITY AND LIABILITIES		<u><u>2,18,300</u></u>	<u><u>99,021</u></u>
(II) ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets		-	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(b) Non-current investments		-	-
(c) Long-term loans and advances		-	-
(d) Other non-current assets	6	55,609	52,479
2 Current assets			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	6	1,62,691	46,542
(e) Short-term loans and advances		-	-
(f) Other Current Assets		-	-
TOTAL ASSETS		<u><u>2,18,300</u></u>	<u><u>99,021</u></u>

See accompanying notes forming part of the financial statements

For and on behalf of the Board of Directors

In terms of report attached.


PREM KUMAR MITTAL


ANUP MITTAL
DIRECTOR

