

Ref. No.

Date :

Declaration Of Previous Project.

I, Brajesh Kumar, Director of SUPRIYA DEVELOPERS PRIVATE LIMITED Address- GF-1, Supriya Sarvottam Apartment, A.N. Path, North S.K. Puri, Behind Rajesh Petrol Pump, Boring Road, Patna-800001 Bihar do hereby **solemnly declare, undertake and state as under :-**

1. Project – Jainendra Enclave

Residential (Completed Project)

Rera Registration no. – BRERAP00184-1/75/R-46/2018

Address- Gola Road, Patna

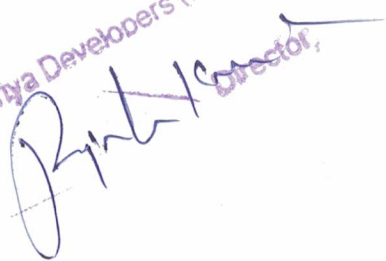
2. Project - Indram Enclave

Residential

Rera Registration no. – BRERAP00184-2/153/R-1276/2022

Address- Shiv puri, Patna

We have no other project

Supriya Developers (P) Ltd
Director,


Supriya

Developers Pvt. Ltd.

Office: G-1, Ground Floor, Supriya Sarvottam Apartment, A.N. Path, North S.K. Puri, Behind Rajesh Petrol Pump, Patna-800001

• Web : supriyadevelopers.com

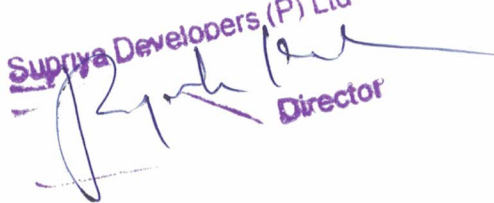
• Email: info@supriyadevelopers.com

Ref. No.

Declaration Of Fire Noc Date :

I, Brajesh Kumar, Director Of SUPRIYA DEVELOPERS PRIVATE LIMITED, Address- GF-1, Supriya Sarvottam Apartment, A.N. Path, North S.K. Puri, Behind Rajesh Petrol Pump, Boring Road, Patna-800001 Bihar do hereby solemnly declare, undertake and state as under :-

That, we adhere to the Rules of Real estate Regulation & development Act, 2016 made there under for the project completion for the Project- “GEETA ENCLAVE” and Address - Ambedkar Path, Anand Vihar Colony, Bailey Road, Patna, Bihar In respect to the Noc for Fire and Airport Authority, we wish to inform you that our project height is less than 15m, hence the above NOCs are not applicable for us.

Supriya Developers (P) Ltd

Director

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 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE
ACKNOWLEDGEMENT
NUMBER

Name

SUPRIYA DEVELOPERS PRIVATE LIMITED

PAN

AAGCS6037C

Flat/Door/Block No

Name Of Premises/Building/Village

GROUND FLOOR, SUPRIYA
SARVOTTAM APARTMENT

Form Number.

ITR-6

Road/Street/Post Office

Area/Locality

ANUGRAH NARAYAN PATH

NORTH S.K.PURI, BORING ROAD

Status Pvt Company

Town/City/District

State

Pin/Zip Code

Filed u/s

PATNA

BIHAR

800013

139(1)-On or before due date

Assessing Officer Details (Ward/Circle)

DC/AC CIRCLE 2, PATNA

e-filing Acknowledgement Number

229866571291019

COMPUTATION OF INCOME
AND TAX THEREON

1		Gross total income		1	2590232
2		Total Deductions under Chapter-VI-A		2	0
3		Total Income		3	2590230
3a		Deemed Total Income under AMT/MAT		3a	2703039
3b		Current Year loss, if any		3b	0
4		Net tax payable		4	673460
5		Interest and Fee Payable		5	62829
6		Total tax, interest and Fee payable		6	736289
7	Taxes Paid	a	Advance Tax	7a	200000
		b	TDS	7b	54000
		c	TCS	7c	0
		d	Self Assessment Tax	7d	482290
		e		Total Taxes Paid (7a+7b+7c+7d)	7e
8		Tax Payable (6-7e)		8	0
9		Refund (7e-6)		9	0
10	Exempt Income	Agriculture		10	
		Others			

Income Tax Return submitted electronically on 29-10-2019 19:51:56 from IP address 202.142.86.31 and verified by
BRAJESH KUMAR having PAN AENPK8559B on 29-10-2019 19:51:56 from IP address
202.142.86.31 using Digital Signature Certificate (DSC)
DSC details: 8068302443CN=Verasys CA
2014.2.5.4.51=#13294f6666696365204e6f2e2032312e20326e6420466e6f6f722e20426861766e61204275696e64696e67, STREET=V.S.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Supriya Developers (P) Ltd
[Signature]
Director

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2020-21

PAN	AAGCS6037C		
Name	SUPRIYA DEVELOPERS PRIVATE LIMITED		
Address	GROUND FLOOR,SUPRIYA SARVOTTAM APARTMENT, , ANUGRAH NARAYAN PATH, NORTH S.K.PURI, BORING ROAD, PATNA, BIHAR, 800013		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	693671391021120

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		954840
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	240315
	Interest and Fee Payable	5	28953
	Total tax, interest and Fee payable	6	269268
	Taxes Paid	7	269270
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 02-11-2020 15:12:19 from IP address 103.206.11.81 and verified by
BRAJESH KUMAR

having PAN AENPK8559B on 02-11-2020 15:12:19 from IP address 103.206.11.81 using

Digital Signature Certificate (DSC).

DSC details: 8068302443CN=Verasys CA
2014.2.5.4.51=#13294f6666696365204e6f2e2032312e20326e6420466e6f6f722e20426861766e61204275696e64696e67,STREET=V.S.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Supriya Developers (P) Ltd


Director

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year
2021-22

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

PAN	AAGCS6037C	Form Number	ITR-6
Name	SUPRIYA DEVELOPERS PRIVATE LIMITED	e-Filing Acknowledgement Number	286038510040322
Address	GROUND FLOOR, SUPRIYA SARVOTTAM APARTMENT , ANUGRAH NARAYAN PATH , NORTH S.K.PURI, BORING ROAD , PATNA , 05-Bihar , 91-India , 800013		
Status	Private Company		
Filed u/s	139(1) Return filed on or before due date		

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		1,11,860
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	28,153
	Interest and Fee Payable	5	3,666
	Total tax, interest and Fee payable	6	31,819
	Taxes Paid	7	31,820
	(+)Tax Payable /(-)Refundable (6-7)	8	0
	Dividend Tax Payable	9	0
Distribution Tax details	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
	Accreted Income as per section 115TD	14	0
Accreted Income & Tax Detail	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 04-03-2022 12:07:31 from IP address 10.1.254.19 and verified by BRAJESH KUMAR having PAN AENPK8559B on 04-03-2022 12:07:30 using Paper ITR-verification form generated through mode

System Generated

Barcode/QR Code



AAGCS6037C06286038510040322C33094557DFED3A425B426C585DDDD2915668BB9F

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

ITR-V

INDIAN INCOME TAX RETURN VERIFICATION FORM

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SI GAM), ITR-5, ITR-7 filed but NOT verified electronically]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year

2019-20

PERSONAL INFORMATION AND THE
ACKNOWLEDGEMENT
NUMBER

Name BRAJESH KUMAR		PAN AENPK8559B	
Flat/Door/Block No SUPRIYA DEVELOPERS P LTD	Name Of Premises/Building/Village		Form Number ITR-2
Road/Street/Post Office A N PATH	Area/Locality NORTH S K PURI		Status Individual
Town/City/District PATNA	State BIHAR	Pin/Zip Code 800013	Filed u/s 139(1)-On or before due date
Assessing Officer Details (Ward/Circle) DC/AC CIRCLE 2, PATNA			
e-Filing Acknowledgement Number 766280670060819			

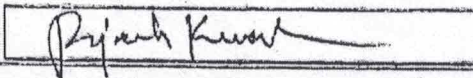
COMPUTATION OF INCOME
AND TAX THEREON

1	Gross Total Income	1	2815602
2	Total Deductions under Chapter-VI-A	2	164000
3	Total Income	3	2651600
3a	Deemed Total Income under AMT/MAT	3a	2651600
3b	Current Year loss, if any	3b	0
4	Net Tax Payable	4	460534
5	Interest and Fee Payable	5	44469
6	Total Tax, Interest and Fee Payable	6	505003
7	Taxes Paid		
a	Advance Tax	7a	0
b	TDS	7b	18000
c	TCS	7c	0
d	Self Assessment Tax	7d	487003
e	Total Taxes Paid (7a+7b+7c+7d)	7e	505003
8	Tax Payable (6-7e)	8	0
9	Refund (7e-6)	9	0
10	Exempt Income		
	Agriculture		
	Others	0	0

VERIFICATION

I, BRAJESH KUMAR son/ daughter of RAJA PRASAD ROY, solemnly declare that to the best of my knowledge and belief, the information given in the return which has been submitted by me vide acknowledgement number 766280670060819 is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as Self and I am also competent to make this return and verify it. I am holding permanent account number AENPK8559B.

Sign here



If the return has been prepared by a Tax Return Preparer (TRP) give further details as below

Identification No. of TRP	Name of TRP	Counter Signature of TRP

For Office Use Only

Receipt No

Date of submission

06-08-2019 12:19:31

Source IP address

103.251.55.215

Seal and signature of
receiving official

AENPK8559B02766280670060819345DF15185593BA2E32DC10D74DBF5DR96EEET7A

Please send the duly signed (preferably in blue ink) Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by ORDINARY POST OR SPEED POST ONLY, so as to reach within 120 days from date of submission of ITR. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail id LABCO CA@REDIFFMAIL.COM.

On successful verification, the acknowledgement can be downloaded from e-Filing portal as a proof of filing the return.

THIS IS NOT A PROOF FOR HAVING FILED THE RETURN

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				Assessment Year 2020-21	
PAN	AENPK8559B				
Name	BRAJESH KUMAR				
Address	SUPRIYA DEVELOPERS P LTD,, A N PATH, NORTH S K PURI, PATNA,, 800013				
Status	Individual	Form Number	ITR-2		
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	763525430301120		
Taxable Income and Tax details	Current Year business loss, if any	1	0		
	Total Income		1038660		
	Book Profit under MAT, where applicable	2	0		
	Adjusted Total Income under AMT, where applicable	3	1038660		
	Net tax payable	4	129062		
	Interest and Fee Payable	5	8217		
	Total tax, interest and Fee payable	6	137279		
	Taxes Paid	7	137280		
	(+)Tax Payable /(-)Refundable (6-7)	8	0		
Dividend Distribution Tax details	Dividend Tax Payable	9	0		
	Interest Payable	10	0		
	Total Dividend tax and interest payable	11	0		
	Taxes Paid	12	0		
	(+)Tax Payable /(-)Refundable (11-12)	13	0		
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0		
	Additional Tax payable u/s 115TD	15	0		
	Interest payable u/s 115TE	16	0		
	Additional Tax and interest payable	17	0		
	Tax and interest paid	18	0		
	(+)Tax Payable /(-)Refundable (17-18)	19	0		
Income Tax Return submitted electronically on <u>30-11-2020 11:24:54</u> from IP address <u>103.206.11.81</u> and verified by <u>BRAJESH KUMAR</u> having PAN <u>AENPK8559B</u> on <u>09-12-2020 15:58:57</u> from IP address <u>103.206.11.81</u> using Electronic Verification Code <u>64BE7EQIEI</u> generated through <u>Aadhaar OTP</u> mode.					
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU					

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	AENPK8559B		
Name	BRAJESH KUMAR		
Address	SUPRIYA DEVELOPERS P LTD , A N PATH , NORTH S K PURI , PATNA , 05-Bihar , 91-India , 800013		
Status	Individual	Form Number	ITR-2
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	895408520251121

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		10,34,310
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	10,34,310
	Net tax payable	4	1,27,705
	Interest and Fee Payable	5	7,671
	Total tax, interest and Fee payable	6	1,35,376
	Taxes Paid	7	1,35,380
	(+)Tax Payable /(-)Refundable (6-7)	8	0
	Dividend Tax Payable	9	0
Distribution Tax details	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 25-11-2021 16:17:59 from IP address 10.1.122.199 and verified by BRAJESH KUMAR having PAN AENPK8559B on 01-12-2021 11:51:32 using paper ITR-Verification Form /Electronic Verification Code C4FXC29IKI generated through Digital mode

System Generated

Barcode/QR Code



AENPK8559B028954085202511213BA703617B380ED1C77141F6124FBE966AB6EE69

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

R-V

INDIAN INCOME TAX RETURN VERIFICATION FORM

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 filed but NOT verified electronically]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year

2019-20

PERSONAL INFORMATION AND THE
ACKNOWLEDGEMENT
NUMBER

Name KARUNA KUMARI			PAN AQPPK3039E	
Flat/Door/Block No SUPRIYA SARVOTTAM APARTMENT, OPP. A N COLLEGE	Name Of Premises/Building/Village BORING ROAD		Form Number ITR-2	
Road/Street/Post Office	Area/Locality		Status Individual	
Town/City/District PATNA	State BIHAR	Pin/Zip Code 800013	Filed u/s 139(1)-On or before due date	
Assessing Officer Details (Ward/Circle) ITO WARD 4(5), PATNA				
e-Filing Acknowledgement Number 766293150060819				

COMPUTATION OF INCOME
AND TAX THEREON

1	Gross Total Income	1	749292
2	Total Deductions under Chapter-VI-A	2	160000
3	Total Income	3	589290
3a	Deemed Total Income under AMT/MAT	3a	589290
3b	Current Year loss, if any	3b	0
4	Net Tax Payable	4	31572
5	Interest and Fee Payable	5	0
6	Total Tax, Interest and Fee Payable	6	31572
7	Taxes Paid		
a	Advance Tax	7a	0
b	TDS	7b	33750
c	TCS	7c	0
d	Self Assessment Tax	7d	0
e	Total Taxes Paid (7a+7b+7c+7d)	7e	33750
8	Tax Payable (6-7e)	8	0
9	Refund (7e-6)	9	2180
10	Exempt Income		
	Agriculture		
	Others	10	

VERIFICATION

I, KARUNA KUMARI son/ daughter of KAPIL DEO PRASAD, solemnly declare that to the best of my knowledge and belief, the information given in the return which has been submitted by me vide acknowledgement number 766293150060819 is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as Self and I am also competent to make this return and verify it. I am holding permanent account number AQPPK3039E.

Sign here

Karuna Kumari

If the return has been prepared by a Tax Return Preparer (TRP) give further details as below

Identification No. of TRP	Name of TRP	Counter Signature of TRP

For Office Use Only

Receipt No

Date of submission

06-08-2019 12:22:56

Source IP address

103.251.55.215

Seal and signature of
receiving official

AQPPK3039E027662931500608190EE51E7DEE8839DF49B0C894E8879772C0F4792E

Please send the duly signed (preferably in blue ink) Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by ORDINARY POST OR SPEED POST ONLY, so as to reach within 120 days from date of submission of ITR. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail id LABCO_CA@REDIFFMAIL.COM

On successful verification, the acknowledgement can be downloaded from e-Filing portal as a proof of filing the return.

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2020-21

PAN	AQPPK3039E		
Name	KARUNA KUMARI		
Address	SUPRIYA SARVOTTAM APARTMENT,OPP. A N COLLEGE LANE,, BORING ROAD, PATNA,, 800013		
Status	Individual	Form Number	ITR-2
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	706235840071120
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		581260
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	581260
	Net tax payable	4	29902
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	29902
	Taxes Paid	7	30940
	(+)Tax Payable /(-)Refundable (6-7)	8	-1040
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 07-11-2020 15:00:17 from IP address 103.206.11.81 and verified by
KARUNA KUMARI

having PAN AQPPK3039E using duly signed ITR-V form received at "Centralized Processing Centre, Income Tax Department,
Bengaluru - 560500" on 08-04-2021

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	AQPPK3039E		
Name	KARUNA KUMARI		
Address	SUPRIYA SARVOTTAM APARTMENT,OPP. A N COLLEGE LANE , BORING ROAD , PATNA , 05-Bihar , 91-India , 800013		
Status	Individual	Form Number	ITR-2
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	895315050251121

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		19,18,890
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	19,18,890
	Net tax payable	4	3,32,185
	Interest and Fee Payable	5	44,735
Distribution Tax details	Total tax, interest and Fee payable	6	3,76,920
	Taxes Paid	7	3,76,924
	(+)Tax Payable /(-)Refundable,(6-7)	8	0
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
Accreted Income & Tax Detail	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 25-11-2021 16:10:53 from IP address 10.1.254.59 and verified by KARUNA KUMARI having PAN AQPPK3039E on 01-12-2021 11:44:17 using paper ITR-Verification Form /Electronic Verification Code C4FXC283HI generated through Digital mode

System Generated

Barcode/QR Code



AQPPK3039E0289531505025112141D445DC6A103D131D0D5088745B34225D987E83

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Independent Auditors' Report

To the Members of
SUPRIYA DEVELOPERS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statement of **Supriya Developers Private Limited** which comprise the Balance Sheet at 31 March, 2019, the statement of Profit and Loss and cash flow statement for the year then ended and a Summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) of the state of affairs of the company as at 31 march, 2019;
- (ii) of the profit for the year ended on that date; and
- (iii) of the cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Supriya Developers (P) Ltd


Director



As per SA 701, reporting of Key Audit Matters is not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Standalone Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The

- risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that is appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

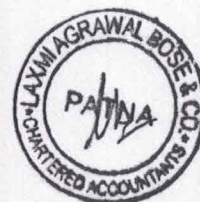
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 of the Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of Section 143(11) of the Act, since in our opinion and according to the information and explanations given to us, the Order is not applicable.
2. *Details/basis could not be properly explained to us in respect of closing work in progress as estimated by the management.*
3. Subject to our remarks in Para 2 above and as required by section 143(3) of the Act, we report that:

3
Supriya Developers (P) Ltd

[Signature]
Director



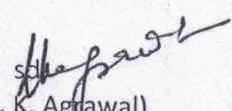
- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c. the Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement 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, 2019, and taken on record by the Board of Directors, none of the Directors are disqualified as on 31 March, 2019, from being appointed as a Director in terms of section 164(2) of the Companies Act, 2013;
- f. with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure A, and
- g. In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
 - 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 for which there were any material foreseeable losses, and
 - iii) there were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

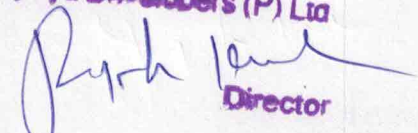
For LAXMI AGRAWAL BOSE & Co.
CHARTERED ACCOUNTANTS
Firm Registration No. 4513C

Patna,

Dated: 07.09.2019




(L. K. Agrawal)
Partner
Mem. No. 72942
UQNTS - 19072942AAAACA7090

Supriya Developers (P) Ltd

Director

Independent Auditors' Report

To the Members of
SUPRIYA DEVELOPERS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statement of **Supriya Developers Private Limited** which comprise the Balance Sheet at 31 March, 2020, the statement of Profit and Loss and cash flow statement for the year then ended and a Summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) of the state of affairs of the company as at 31 march, 2020;
- (ii) of the profit for the year ended on that date; and
- (iii) of the cash flows for the year ended on that date.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph below, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

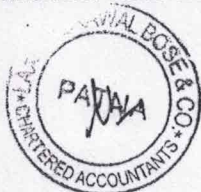
- (i) of the state of affairs of the company as at 31 march, 2020;
- (ii) of the profit for the year ended on that date; and
- (iii) of the cash flows for the year ended on that date.

Basis for Qualified Opinion

The company has estimated its work in progress as at the year end based on advice received from in-house experts. However, the company could not provide proper basis and details for verifying the reasonability of the same.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of



our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

As per SA 701, reporting of Key Audit Matters is not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Standalone Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether



Supriya Developers (P) Ltd
[Signature]
Director

due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that is appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

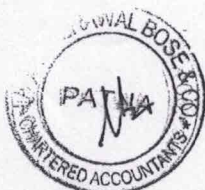
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 of the Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of Section 143(11) of the Act, since in our opinion and according to the information and explanations given to us, the Order is not applicable.
2. As required by section 143(3) of the Act, we report that:
 - a. We have sought and except for the matter described in the Basis for Qualified Opinion



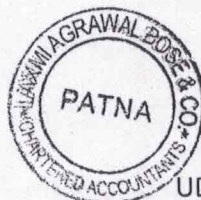
Supriya Developers (P) Ltd
[Signature]
Director

- paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b. Except for the effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c. the Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d. Except for the effects of the matter described in the Basis for Qualified Opinion paragraph above, 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. The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
- f. on the basis of written representations received from the directors as on 31 March, 2020, and taken on record by the Board of Directors, none of the Directors are disqualified as on 31 March, 2020, from being appointed as a Director in terms of section 164(2) of the Companies Act, 2013;
- g. The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- h. with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure A, and
- i. In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
- 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 for which there were any material foreseeable losses, and
- iii) there were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

For LAXMI AGRAWAL BOSE & Co.

CHARTERED ACCOUNTANTS

Firm Registration No. 4513C



(Signature)
(L. K. Agrawal)

Partner

Mem. No. 72942

UDIN - 20072942AAAADF3411

Patna,

Dated: 28.10.2020

Supriya Developers (P) Ltd

(Signature)
Director

Annexure – 'A' to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of SUPRIYA DEVELOPERS PRIVATE LIMITED as of 31st March, 2020 in conjunction with our audit of the financial statement of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

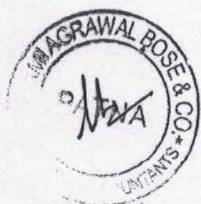
The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting and the Standards on Auditing, issued by the ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Supriya Developers (P) Ltd
[Signature]
Director

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

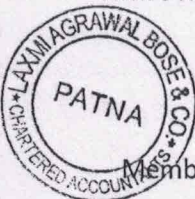
Inherent Limitations of Internal Control Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to the future periods are subject to risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2020, based on the internal control over financial reporting criteria established by the company considering the essential components of the internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Laxmi Agrawal Bose & Co.
Chartered Accountants
Firm's Registration No. 4513C



(Signature)
(L K Agrawal)
Partner
Membership No. 072942

Patna,
28.10.2020

(Signature)
Supriya Developers (P) Ltd
Director

Independent Auditors' Report

To the Members of
SUPRIYA DEVELOPERS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statement of **Supriya Developers Private Limited** which comprise the Balance Sheet at 31 March, 2021, the statement of Profit and Loss and cash flow statement for the year then ended and a Summary of significant accounting policies and other explanatory information.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph below, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) of the state of affairs of the company as at 31 march, 2021;
- (ii) of the profit for the year ended on that date; and
- (iii) of the cash flows for the year ended on that date.

Basis for Qualified Opinion

The company has estimated its work in progress as at the year end based on advice received from in-house experts. However, the company could not provide proper basis and details for verifying the reasonability of the same.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

As per SA 701, reporting of Key Audit Matters is not applicable to the Company as it is an unlisted company.



Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Standalone Financial Statements

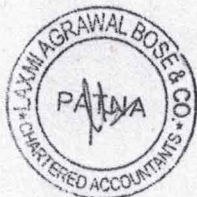
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity)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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that is appropriate in the circumstances. Under section 143(3)(i) of the



Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 of the Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of Section 143(11) of the Act, since in our opinion and according to the information and explanations given to us, the Order is not applicable.
2. As required by section 143(3) of the Act, we report that:
 - a. We have sought and except for the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b. Except for the effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

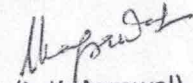


- c. the Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d. Except for the effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 ;
- e. The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
- f. on the basis of written representations received from the directors as on 31 March, 2021, and taken on record by the Board of Directors, none of the Directors are disqualified as on 31 March, 2021, from being appointed as a Director in terms of section 164(2) of the Companies Act, 2013;
- g. The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- h. with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure A, and
- i. In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
- 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 for which there were any material foreseeable losses, and
 - iii) there were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

For LAXMI AGRAWAL BOSE & Co.

CHARTERED ACCOUNTANTS
Firm Registration No. 4513C




(L. K. Agrawal)
Partner
Mem. No. 72942

Patna,

Dated: 18.10.2021

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of SUPRIYA DEVELOPERS PRIVATE LIMITED as of 31st March, 2021 in conjunction with our audit of the financial statement of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting and the Standards on Auditing, issued by the ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Control Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to the future periods are subject to risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2020, based on the internal control over financial reporting criteria established by the company considering the essential components of the internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Laxmi Agrawal Bose & Co.
Chartered Accountants
Firm's Registration No. 4513C



(Signature)
(L K Agrawal)
Partner
Membership No. 072942

Patna,
18.10.2021

Supriya

Developers Pvt. Ltd.

9334205521
7991164305

Office: G-1, Ground Floor, Supriya Sarvottam Apartment, A.N. Path, North S.K. Puri, Behind Rajesh Petrol Pump, Patna-800001

• Web : supriyadevelopers.com

• Email: info@supriyadevelopers.com

Ref. No.

Date :

To,

Authorized Signatory
Rera, Bihar

Sub – Details of Engineer

Name – Er. Kumar Ujjwal
Address-Shreem Design Consultant,
South of Madhuvan Housing Complex, Kailashpuri,
Kankarbagh, Patna-800020
Mobile No- 9386591561
Email id – shreem.consultant@outloo.com

Sub – Details of Architect

Name – Ar. Mona Kaushiki,
Address- H. No.- L/180, Shri Krishna Nagar, Boring Road, Patna-800001
Mobile No- 9123403688
Email id – mkaushiki.works04@gmail.com

Sub – Details Of Contractor

Name - Mantun prasad yadav
Email ID- Mantunyadav1173@gmail.com
Address: Neta ji Subhash marg north Jay prakash nagar ashiana nagar
patna 800025

Supriya Developers (P) Ltd
Director