

**A.K.SINHA & CO.**  
**CHARTERED ACCOUNTANTS**  
**Prop :-CA. Anil Kumar Sinha FCA, DIDA (ICAI)**

**Mangla Gauri Road**  
**Narayan Chuan**  
**Chand Choura**  
**Gaya.**  
**Ph.:-9934063534(O)**  
**9430058318(P)**

## **INDEPENDENT AUDITOR'S REPORT**

To,

The Members of Goldfish Developers Private Limited

### **Report on the Standalone Financial Statements**

We have audited the accompanying standalone financial statements of **Goldfish Developers Private Limited** ('the Company'), which comprise the balance sheet as at 31 March 2016, 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 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 and presentation of these standalone financial statements that give a true and fair view of the financial position and, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or

error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

### Opinion

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

### Report on Other Legal and Regulatory Requirements

1. Requirements of the Companies (Auditor's Report) Order, 2016 ("the Order") issued by
2. the Central Government of India in terms of sub-section (11) of section 143 of the Act, are
3. not applicable.

#### 2. 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, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;
- (d) in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- (e) on the basis of the written representations received from the directors as on 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 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) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company 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;

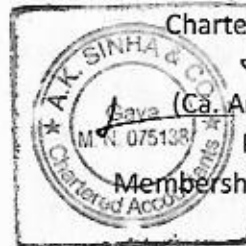
iii There were no amounts which required to be transferred by the Company to the Investor

Education and Protection Fund.

For A.K.SINHA & CO.

Firm's Registration Number: 006344C

Chartered Accountants



(Ca. Anil Kumar Sinha)

Proprietor

Membership Number: 075138

Place:- Gaya

Date:- 29/07/2016

## **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 Goldfish Developer Private Limited ("Company") as of 31 March 2016 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on internal control over financial reporting criteria established by the Company considering the essential component 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 ('ICAI'). 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 (the "Guidance Note") and the Standards on Auditing, issued by 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 Institute of Chartered Accountants of India. 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 risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that 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.

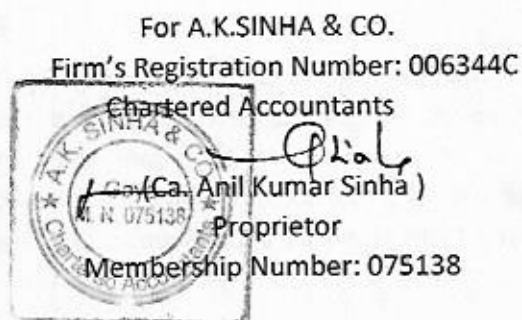
### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

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

### **Opinion**

In our opinion, 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 31 March 2016, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place:- Gaya  
Date:- 29/07/2016



# **GOLDFISH DEVELOPERS PRIVATE LIMITED**

71A, LAL BHAWAN, K.P.ROAD, GAYA (BIHAR)

## **NOTES FORMING PART OF ACCOUNTS AND ACCOUNTING POLICIES FOR THE YEAR**

**2015-2016**

**Schedule:-12**

### **1. SIGNIFICANT ACCOUNTING POLICIES:**

#### **a) Basis of Preparation of Financial Statements:**

The financial statements have been prepared under the historical cost convention on accrual basis. The mandatory applicable accounting standards in India and the provisions of the companies Act, 2013 have been followed in preparation of these financial statements.

All assets and liabilities have been classified as current or non-current as per the operating cycle criteria set out in the Revised Schedule III to the Companies Act, 2013.

#### **b) Fixed Assets:**

Fixed Assets are stated at cost of acquisition and installation less accumulated depreciation. Cost is inclusive of freight, duties, levies and any directly attributable cost of bringing the assets to their working condition for intended use.

#### **c) Depreciation:**

Depreciation on Fixed Assets is provided on reducing balancing method.

#### **d) Taxation:**

- i) Current Tax: Provision for current income tax is made on the taxable income using the applicable tax rates and tax laws.
- ii) Deferred Tax: Deferred tax arising on account of timing differences and which are capable of reversal in one or more subsequent periods is recognized using the tax rates and tax laws that have been enacted or substantively enacted.
- iii) Minimum Alternate Tax (MAT) credit: MAT is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal tax during the specified period. In the year in which the MAT credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in this Guidance Note, the said asset will be created by way of a credit to the profit and loss account and is shown as MAT Credit Entitlement.

e) Retirement Benefits:

Actuarial Valuation for gratuity benefits is not available hence the liability for gratuity payments could not be ascertained and provided.

f) Provident Fund & ESI:

As per explanation given to us Provident fund & ESI is at present not applicable to this company.

g) Earnings per Share:

The earnings considered in ascertaining the company's EPS comprise of the net profit after tax, after reducing dividend on Cumulative Preference Shares for the period (irrespective of whether declared, paid or not), as per Accounting Standard 20 on "Earnings Per Share", issued by the Institute of Chartered Accountants of India. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the period. The diluted EPS is calculated on the same basis as basic EPS, after adjusting for the effects of potential dilutive equity shares unless the effect of the potential dilutive equity shares is anti-dilutive.

h) Impairment of Assets :

Assets are reviewed for impairment whenever events or changes in circumstances indicate that the Carrying cost may not be recoverable. An impairment loss is recognized in accordance with Accounting Standard -28 "Impairment of Assets", for the amount by which the asset's carrying Amount exceeds its recoverable amount as on the carrying date.

i) Revenue recognition :

Income and Expenditure have been recognized on accrual and prudent basis.

2. NOTES ON ACCOUNTS:-

- a) Closing Balance of Cash-in-hand was taken as certified by the Director.
- b) Closing Balances of Trade Payable and Short- Term Loan & Advances were subject to confirmation.
- c) Most of the payment vouchers were internally supported.
- d) Closing stock of Building Materials were taken, value by the management at the end of the year.

Place :- Gaya  
Date :- 29.07.2016

For A. K. SINHA & CO  
CHARTERED ACCOUNTANTS.  
Registration No: 006344C  
(CA Anil Kumar Sinha.)  
Proprietor .  
Membership No: 075138

# GOLDFISH DEVELOPERS PRIVATE LIMITED

71A, LAL BHAWAN, K.P. ROAD, GAYA

## BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2016

| (In Rs.)   |                                             |          |                                                              |                                                               |
|------------|---------------------------------------------|----------|--------------------------------------------------------------|---------------------------------------------------------------|
| S.N.       | PARTICULARS                                 | NOTE NO. | Figures as at the end of Current Reporting Period 31.03.2016 | Figures as at the end of Previous Reporting Period 31.03.2015 |
| <b>I.</b>  | <b><u>EQUITY AND LIABILITIES</u></b>        |          |                                                              |                                                               |
| (A)        | <b><u>SHARE HOLDER'S FUNDS</u></b>          |          |                                                              |                                                               |
|            | Share Capital                               | 1        | 1000000.00                                                   | 1000000.00                                                    |
|            | Reserve & Surplus                           | 2        | 8051.25                                                      | 1619.87                                                       |
| (C)        | <b><u>NON-CURRENT LIABILITIES</u></b>       |          |                                                              |                                                               |
|            | Long Term Borrowings                        | 3        | 0.00                                                         | 0.00                                                          |
|            | Deffered Tax Liabilities                    |          | 0.00                                                         | 0.00                                                          |
| (D)        | <b><u>CURRENT LIABILITIES</u></b>           |          |                                                              |                                                               |
|            | Trade Payables                              | 4        | 9238.00                                                      | 180000.00                                                     |
|            | Other Short Term Liabilities                | 5        | 64060.13                                                     | 52484.13                                                      |
|            | Short-term provisions                       | 6        | 15056.00                                                     | 12750.00                                                      |
|            | <b>TOTAL</b>                                |          | 1096405.38                                                   | 1246854.00                                                    |
| <b>II.</b> | <b><u>ASSETS</u></b>                        |          |                                                              |                                                               |
|            | <b><u>NON-CURRENT ASSETS</u></b>            |          |                                                              |                                                               |
| (A)        | (a) <b><u>Fixed assets</u></b>              | 7        |                                                              |                                                               |
|            | Tangible assets                             |          | 6,987.68                                                     | 4102                                                          |
| (B)        | <b><u>CURRENT ASSETS</u></b>                |          |                                                              |                                                               |
|            | Inventories                                 | 8        | 715478.80                                                    | 842690.00                                                     |
|            | Cash & Cash Equivalent                      | 9        | 77949.90                                                     | 104135.00                                                     |
|            | Short Term Loans & Advances                 | 10       | 295875.00                                                    | 295875.00                                                     |
|            | Other Current Assets                        | 11       | 114.00                                                       | 52.00                                                         |
|            | <b>TOTAL</b>                                |          | 1096405.38                                                   | 1246854.00                                                    |
|            | Accounting Policies & Notes to the Accounts | 12       |                                                              |                                                               |

In terms of our separate report of even date.

FOR GOLDFISH DEVELOPERS PRIVATE LIMITED

For **A. K. SINHA & CO.**

CHARTERED ACCOUNTANTS.

Place :- Gaya

Registration No: 0063440

Date :- 29.07.2016 Managing Director / Directors

Binod Singh Ajay Kr. Agarwal R.K. Sinha

Proprietor.

Membership No: 075136

# GOLDFISH DEVELOPERS PRIVATE LIMITED

71A, LAL BHAWAN, K.P. ROAD, GAYA

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## NOTE NO. (1) to (26) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH, 2016

| PARTICULARS                                                         | NOTE NO. | CURRENT PERIOD<br>AMOUNT (Rs.) | PREVIOUS PERIOD<br>AMOUNT (Rs.) |
|---------------------------------------------------------------------|----------|--------------------------------|---------------------------------|
| <b>SHARE CAPITAL</b>                                                | <b>1</b> |                                |                                 |
| <b>AUTHORISED:</b>                                                  |          |                                |                                 |
| 1,00,000 Equity Shares of Rs.10/- each.                             |          | 1000000.00                     | 1000000.00                      |
|                                                                     |          | 1000000.00                     | 1000000.00                      |
| <b>ISSUED SUBSCRIBED &amp; PAID-UP</b>                              |          |                                |                                 |
| 100000 Equity Shares @ Rs.10/- each                                 |          | 1000000.00                     | 1000000.00                      |
|                                                                     |          | 1000000.00                     | 1000000.00                      |
| <b>Details of Shareholders holding more than 5% of Total Shares</b> |          |                                |                                 |
| Name of the Shareholders                                            |          | No. of Shares<br>Held          | % of Holding                    |
| ABHAY KUMAR                                                         |          | 40000                          | 40.00%                          |
| RABINDRA KUMAR SINHA                                                |          | 16000                          | 16.00%                          |
| BINOD KUMAR SINGH                                                   |          | 18500                          | 18.50%                          |
| AJAY KUMAR AGARWAL                                                  |          | 18500                          | 18.50%                          |
| SOUGATA GUHA                                                        |          | 1000                           | 1.00%                           |
| DHARMENDRA KUMAR                                                    |          | 6000                           | 6.00%                           |
| <b>RESERVE &amp; SURPLUS</b>                                        | <b>2</b> |                                |                                 |
| Profit & Loss Account                                               |          |                                | 1619.87                         |
|                                                                     |          | 0.00                           | 1619.87                         |
| <b>LONG TERM BORROWING S</b>                                        | <b>3</b> |                                |                                 |
| <b>SECURED LOAN</b>                                                 |          | 0                              | 0                               |
|                                                                     |          | 0.00                           | 0.00                            |
| Total                                                               |          |                                |                                 |

| NOTE NO. (1) to (26) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS |          |                                |                                 |
|--------------------------------------------------------------------------|----------|--------------------------------|---------------------------------|
| PARTICULARS                                                              | NOTE NO. | CURRENT PERIOD<br>AMOUNT (Rs.) | PREVIOUS PERIOD<br>AMOUNT (Rs.) |
| <b>CURRENT LIABILITIES &amp; PROVISIONS</b>                              |          |                                |                                 |
| <b>TRADE PAYABLES</b>                                                    | <b>4</b> |                                |                                 |
| Mishra & Sons                                                            |          | 9238.00                        | 180000.00                       |
|                                                                          |          | 9238.00                        | 180000.00                       |
| <b>OTHER SHORT TERM LIABILITIES</b>                                      | <b>5</b> |                                |                                 |
| Service Tax Payable                                                      |          | 64060.13                       | 50955.47                        |
| Education Cess Payable                                                   |          | 0                              | 1019.12                         |
| H.S.Education Cess Payable                                               |          | 0                              | 509.54                          |
|                                                                          |          | 64060.13                       | 52484.13                        |

| NOTE NO. (1) to (26) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS |          |                             |                              |
|--------------------------------------------------------------------------|----------|-----------------------------|------------------------------|
| PARTICULARS                                                              | NOTE NO. | CURRENT PERIOD AMOUNT (Rs.) | PREVIOUS PERIOD AMOUNT (Rs.) |
| <u>SHORT TERM PROVISION</u>                                              | 6        |                             |                              |
| A.K.Sinha & Co. ( Audit Fees Payable )                                   |          | 12000.00                    | 12000.00                     |
| Provision for Income Tax                                                 |          | 3056.00                     | 750.00                       |
|                                                                          |          | 15056.00                    | 12750.00                     |

| NOTE NO. (1) to (26) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS |          |                             |                              |
|--------------------------------------------------------------------------|----------|-----------------------------|------------------------------|
| PARTICULARS                                                              | NOTE NO. | CURRENT PERIOD AMOUNT (Rs.) | PREVIOUS PERIOD AMOUNT (Rs.) |
| <u>INVENTORIES</u>                                                       | 8        |                             |                              |
| <u>FINISHED GOODS</u>                                                    |          | 715478.80                   | 842690.00                    |
| Work in Progress                                                         |          | 715478.80                   | 842690.00                    |
| <u>CASH &amp; CASH EQUIVALENTS</u>                                       | 9        |                             |                              |
| Cash-in-Hand                                                             |          | 20267.00                    | 45767.00                     |
| Central Bank of India, Gaya College Gaya, A/C No. 3334375414             |          | 8101.90                     | 58368.00                     |
| Andhra Bank, Gaya A/c No. 146511100003642                                |          | 49581.00                    | 0.00                         |
|                                                                          |          | 77949.90                    | 104135.00                    |

| NOTE NO. (1) to (26) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS |          |                             |                              |
|--------------------------------------------------------------------------|----------|-----------------------------|------------------------------|
| PARTICULARS                                                              | NOTE NO. | CURRENT PERIOD AMOUNT (Rs.) | PREVIOUS PERIOD AMOUNT (Rs.) |
| <u>SHORT TERM LOANS &amp; ADVANCES</u>                                   | 10       |                             |                              |
| <u>UNSECURED CONSIDERED GOOD</u>                                         |          |                             |                              |
| Barnawal Sanitary Stores                                                 |          | 61,000.00                   | 61,000.00                    |
| M.B.Traders                                                              |          | 100,000.00                  | 100,000.00                   |
| Md. Hassim                                                               |          | 100,000.00                  | 100,000.00                   |
| Rajiv Kumar                                                              |          | 34,875.00                   | 34,875.00                    |
|                                                                          |          | 295875.00                   | 295875.00                    |

| NOTE NO. (1) to (26) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS |          |                             |                              |
|--------------------------------------------------------------------------|----------|-----------------------------|------------------------------|
| PARTICULARS                                                              | NOTE NO. | CURRENT PERIOD AMOUNT (Rs.) | PREVIOUS PERIOD AMOUNT (Rs.) |
| <u>OTHER CURRENT ASSETS</u>                                              | 11       |                             |                              |
| Deffered Tax assets                                                      |          | 114.00                      | 52.00                        |
|                                                                          |          | 114.00                      | 52.00                        |
| <u>OTHER INCOME</u>                                                      | 13       |                             |                              |
|                                                                          |          | 0                           | 0                            |
|                                                                          |          | 0.00                        | 0.00                         |
| <u>RAW MATERIAL CONSUMED</u>                                             | 14       |                             |                              |
| Opening stock                                                            |          | 842690.00                   | 937445.00                    |
| Add:Purchases                                                            |          | 1564344.00                  | 0.00                         |
|                                                                          |          | 2407034.00                  | 937445.00                    |
| Less:Closing Stock                                                       |          | 715478.80                   | 842690.00                    |
| Raw Materials Consumed                                                   |          | 1691555.20                  | 94755.00                     |

|                                          |           |                   |             |
|------------------------------------------|-----------|-------------------|-------------|
| Changes in Inventories of Finished Goods | 15        | 0.00              | 0.00        |
| Opening Stock                            |           | 0.00              | 0.00        |
| Closing Stock ( Work in Progress )       |           | 0.00              | 0.00        |
| Change in Inventoris                     |           |                   |             |
| <b>EMPLOYEE BENEFIT EXPENSES</b>         | <b>16</b> | <b>1413880.00</b> | <b>0.00</b> |
| Wages                                    |           | 0.00              | 0.00        |
| Director 's Remuneration                 |           | 88650.00          | 59500.00    |
| Salaries                                 |           | 1502530.00        | 59500.00    |
| <b>FINANCE COST</b>                      | <b>17</b> | <b>0</b>          | <b>0.00</b> |
|                                          |           | 0.00              | 0.00        |

| NOTE NO. (1) to (26) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS |           |                                |                                 |
|--------------------------------------------------------------------------|-----------|--------------------------------|---------------------------------|
| PARTICULARS                                                              | NOTE NO.  | CURRENT PERIOD<br>AMOUNT (Rs.) | PREVIOUS PERIOD<br>AMOUNT (Rs.) |
| <b>OTHER EXPENSES</b>                                                    | <b>18</b> |                                |                                 |
| Building Material Expenses                                               |           | 0                              | 899,466.00                      |
| Cost of Land to Land Lord                                                |           | 0                              | 100,000.00                      |
| Rent to Land Lord                                                        |           | 78000.00                       | 92,500.00                       |
| Labour Charges                                                           |           | 0.00                           | 329,064.00                      |
| Printing & Stationery Exp.                                               |           | 2555.00                        | 10,665.00                       |
| Freight Charges                                                          |           | 9640.00                        | 11,940.00                       |
| Approval & Supervision                                                   |           | 148660.00                      | -                               |
| Audit Fee & Legal expenses                                               |           | 12000.00                       | 12,000.00                       |
| Accounting Charges                                                       |           | 10300.00                       | 10,000.00                       |
| Advertisement & Publicity Expenses                                       |           | 0.00                           | 1,680.00                        |
| Bank Charges                                                             |           | 770.10                         | 630.00                          |
| Labour & Staffs Welfare Expenses                                         |           | 8775.00                        | 23,211.00                       |
| Machine Hiring Charges                                                   |           | 0.00                           | 8,600.00                        |
| Rate & Taxes                                                             |           | 0.00                           | 3,700.00                        |
| ROC Filing Charges                                                       |           | 0.00                           | 18,400.00                       |
| Electricity & Generator Expenses                                         |           | 18428.00                       | 4,526.00                        |
| Miscellaneous Expenses                                                   |           | 85130.00                       | 7,113.00                        |
| Consumables Stores & Spares Expenses                                     |           | 33314.00                       | 1,570.00                        |
| Conveyance Expenses                                                      |           | 14710.00                       | 6,480.00                        |
| Donation                                                                 |           | 402.00                         | -                               |
| Electricity Connection charges                                           |           | 13325.00                       | -                               |
| Interest on service Tax                                                  |           | 13151.00                       | -                               |
| Office Expenses                                                          |           | 1275.00                        | -                               |
| Office Rent                                                              |           | 40000.00                       | -                               |
| Postage Charges                                                          |           | 1420.00                        | -                               |
| Puja Expenses                                                            |           | 8250.00                        | -                               |
| Repairing & Maintainance Exp.                                            |           | 500.00                         | -                               |
|                                                                          |           | 500,605.10                     | 1,541,545.00                    |

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The revised Schedule VI as notified under the Companies Act, 1956, has become applicable to the Company for presentation of its financial statements for the year ending March 31, 2015. The adoption of the revised Schedule VI requirements has significantly modified the presentation and disclosures which have been complied with in these financial statements. Previous year figures have been reclassified in accordance with current year requirements.

20

Cottingent Liabilities not provided for NIL ( Previous year NIL)

21

Estimated amount of Contracts to be executed and not provided for NIL ( Previous year NIL)

22

Claims against the company not acknowledged as debt NIL (Previous year NIL)

23

Earnings and expenditure in Foreign currency NIL (Previous year NIL)

24

Related Party Transactions :: NIL (Previous year NIL)

25

**BASIC & DILUTED EARNINGS PER SHARE:**

|                                                                                         |          |         |
|-----------------------------------------------------------------------------------------|----------|---------|
| Nominal value of Equity Shares                                                          | 10.00    | 10      |
| Profit after Tax                                                                        | 1,619.87 | 1619.87 |
| Profit attributable to Equity Shareholders                                              | 1,619.87 | 1619.87 |
| Weighted average number of Equity Shares outstanding during the year                    | 100,000  | 100000  |
| Basic Earnings Per Share (Rs.)                                                          | 0.016    | 0.016   |
| Dilutive effect on weighted average number of Equity Shares outstanding during the year | -        | -       |
| Weighted average number of diluted Equity Shares                                        | 100,000  | 100000  |
| Diluted Earnings Per Share (Rs.)                                                        | 0.016    | 0.016   |

26

Previous year's figures have been regrouped / rearranged wherever necessary to conform to the current year grouping.

FOR GOLDFISH DEVELOPERS PRIVATE LIMITED

Place :- Gaya

*Binod Singh*

For A. K. SINHA & CO

CHARTERED ACCOUNTANTS.

Registration No: 006344C Gaya

Date :- 29.07.2016 Managing Director/ Directors

Binod Singh

*Agarwal*  
Ajay Kr. Agarwal

Directors

*Binodra Kumar*  
B.K. Sinha

*A. Anil Kumar Sinha*

Proprietor .



**GOLDFISH DEVELOPERS PRIVATE LIMITED.**  
71A, LAL BHAWAN, K.P. ROAD, GAYA

Sch-7

As per Schedule (IV)

**DETAILS OF FIXED ASSETS AS ON 31.3.2016 AS PER COMPANIES ACT 2013**

| Date of Purchase / Put to use | Particular           | Original Cost (Rs) | Dep charged upto 31.03.2015 | WDV as on 01.04.2015 | Life as per Co. Act, 2013 | Useful Life Taken | Life Used till 31/03/2016 | Remaining Life | Salvaged value | Depreciable amount over whole life | Excess Dep. (Already charged) | Rate of Dep. | Dep for the Year 2015-16 | Adjusted with Retained Earning | WDV as on 31st Mar 2016 |
|-------------------------------|----------------------|--------------------|-----------------------------|----------------------|---------------------------|-------------------|---------------------------|----------------|----------------|------------------------------------|-------------------------------|--------------|--------------------------|--------------------------------|-------------------------|
|                               | Furniture & Fixtures |                    |                             |                      |                           |                   |                           |                |                |                                    |                               |              |                          |                                |                         |
| 24/11/2014                    |                      | 4,500.00           | 398.00                      | 4,102.00             | -                         | 10.00             | -                         | 1.00           | 9.00           | 225.00                             | 4,275.00                      | 25.89        | 814.32                   | -                              | 3,287.68                |
| 23.02.2016                    | Cycle                | 3,800.00           | -                           | 3,800.00             | -                         | 10.00             | 10.00                     | -              | 10.00          | 190.00                             | 3,610.00                      | 25.89        | 100.00                   | -                              | 3,700.00                |
|                               |                      | 8,300.00           | 398.00                      | 7,902.00             | -                         | 20.00             | 10.00                     | 1.00           | 19.00          | 415.00                             | 7,885.00                      | 51.78        | 914.32                   | -                              | 6,987.68                |

FOR GOLDFISH DEVELOPERS PRIVATE LIMITED

For A. K. SINHA & CO.

CHARTERED ACCOUNTANTS

Registration No: 006344C



*Binod Singh*

Managing Director / Directors

Binod Singh

Proprietor

Date :- 29.07.2016

Place :- Gaya

**GOLDFISH DEVELOPERS PRIVATE LIMITED**  
**71A, LAL BHAWAN, K.P. ROADS, GAYA.**

NOTES (1) TO (26) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31.03.2016

**DETAILS OF FIXED ASSETS & DEPRECIATION AS ON 31.03.2016**

Details of Fixed Assets as per Income Tax act 1961.

| PARTICULARS                | RATE OF DEP. | GROSS BLOCK      |                                            |                                           | DEPRECIATION     |                  |                          | NET BLOCK        |                  |
|----------------------------|--------------|------------------|--------------------------------------------|-------------------------------------------|------------------|------------------|--------------------------|------------------|------------------|
|                            |              | AS AT 01.04.2015 | Addition during the Year before 01/10/2015 | Addition during the Year after 30/09/2015 | AS AT 31.03.2016 | AS AT 01.04.2015 | Addition during the Year | AS AT 31.03.2016 | AS AT 31.03.2015 |
| Furniture & Fixtures       | 10.00%       | 4,500.00         | -                                          | -                                         | 4,500.00         | 225.00           | 428.00                   | 3,847.00         | 4,275.00         |
| Cycle                      | 15.00%       | -                | 3,800.00                                   | -                                         | 3,800.00         | -                | 285.00                   | 3,515.00         | -                |
| <b>TOTAL CURRENT YEAR</b>  |              | 4,500.00         | 3,800.00                                   | -                                         | 8,300.00         | 225.00           | 713.00                   | 7,362.00         | 4,275.00         |
| <b>TOTAL PREVIOUS YEAR</b> |              | 4,500.00         | -                                          | -                                         | 4,500.00         | 225.00           | 428.00                   | 3,847.00         | 4,275.00         |

Particulars Date Amount  
cycle 23/02/2016 3800

FOR GOLDFISH DEVELOPERS PRIVATE LIMITED

*Binod Singh*

Place :- Gaya

Date :- 29.07.2016

Managing Director / Directors

*Binod Singh*  
*Agarwal*  
Ajay Kr. Agarwal R.K. Sinha

FOR A. K. SINHA & CO.

CHARTERED ACCOUNTANTS

Registration No: 006344C

*A. K. Sinha*

(CA Anil Kumar Sinha)

Proprietor.

Membership No: 075138

