INDEPENDENT AUDITORS' REPORT

To
The Members of

GOKULDHAM CONSTRUCTION AND BUILDERS PRIVATE LIMITED
Report on the Financial Statements

We have audited the accompanying standalone financial statements of **GOKULDHAM CONSTRUCTION AND BUILDERS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31 March 2017 and the Statement of Profit and Loss and Statement of Cash Flows 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 of these standalone financial statements that give a true and fair view of the financial position, 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 and the Order under section 143(11) of the Act.

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 March 31, 2017, and its Profit/loss and its cash flows for the year ended on that date.

Report on other Legal and Regulatory Requirements

1. This report does not include a statement on matters specified in paragraphs 3 and 4 of Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, since in our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

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 purpose 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 written representations received from the directors as on March 31, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2017 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".

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 derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. The company had provided requisite disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016 and these are in accordance with the books of accounts maintained by the company.

For GUPTA SACHDEVA & CO.
Chartered Accountants
Firm Reg. No. 006706N

Sd/-
GOURAV GUNJAN
PARTNER
(Membership No. 068385)

Place: Patna
Date: 05/09/2017

"Annexure A" to the Independent Auditor's Report
(Referred to in paragraph 1(f) under 'Report on other Legal and Regulatory Requirements of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting 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 **GOKULDHAM CONSTRUCTION AND BUILDERS PRIVATE LIMITED** ("the Company") as of March 31, 2017 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 "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 (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 judgement, 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 unauthorised 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 March 31, 2017, 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 Institute of Chartered Accountants of India"

For GUPTA SACHDEVA & CO.
Chartered Accountants
Firm Reg. No. 006706N

Sd/-
GOURAV GUNJAN
PARTNER
(Membership No. 068385)

Place: Patna
Date : 05/09/2017

GOKULDHAM CONSTRUCTION AND BUILDERS PRIVATE LIMITED

NOTES ATTACHED TO AND FORMING PART OF THE ACCOUNTS

AS AT 31st MARCH, 2017

Note '1' Corporate Information

The company has been incorporated on 11/05/2012under the Registrar of Companies Bihar bearing Company Identification Number 'U45200BR2012PTC018650'

Registered Address of the company is:-

C/O- KAMLESH KUMAR, AT- GAVTAL P.S- DANAPUR, P.O- DIGHA, PATNA PATNA BR 800012 IN

Note '2': Notes to accounts & significant accounting policies forming parts of Balance sheet for the period ended 31st MARCH, 2017.

AS-1 Method of Accounting

The Financial statements are generally prepared under the historical cost concept using the accrual method of accounting unless stated otherwise here in after. Accounting policies not specifically referred to are consistence with generally accepted accounting principles.

AS-2 Inventories

Inventories have been valued on Cost or NRV whichever is lower.

AS-3 Cash Flow Statements

Accounting Standard-3 is not applicable.

AS-4 Contingencies and events occurring after the Balance Sheet date

As there is no such transaction Accounting Standard -4 relating to contingencies and events after the Balance Sheet date not applicable.

AS-5 Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies

There is no such transaction related to Accounting Standard -5.

AS-6 Depreciation

Depreciation is charged on WDV and as per AS-6.

AS-7 Construction Contract

There is no construction contact, hence Accounting Standard -7 not applicable.

AS-9 Revenue Recognition

Revenue associated with the transaction is generally recognized at the time of billing.

AS-10 Fixed Assets

Fixed Assets is valued at cost less depreciation.

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 , ITR-5, ITR-6,ITR-7 transmitted and verified electronically]

Assessment Year 2017-18

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name			PAN
KAMLESH KUMAR			BGVPK0778H
Flat/Door/Block No	**Name Of Premises/Building/Village**		**Form No. which has been electronically transmitted** ITR-3
NEAR RAJESH TEXTILE	GANDHI NAGAR GAVTAL		
Road/Street/Post Office	**Area/Locality**		
GAJADHAR CHAK	PO DIGHA DANAPUR		**Status** Individual
Town/City/District	**State**	**Pin/ZipCode**	**Aadhaar Number/Enrollment ID**
PATNA	BIHAR	800012	XXXX XXXX 7093

Designation of AO(Ward/Circle) ITO WARD 4(4), PATNA — Original or Revised: ORIGINAL

E-filing Acknowledgement Number: 216807730200917 — Date(DD/MM/YYYY): 20-09-2017

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				1	295600
2	Deductions under Chapter-VI-A				2	0
3	Total Income				3	295600
3a	Current Year loss, if any				3a	0
4	Net tax payable				4	0
5	Interest payable				5	0
6	Total tax and interest payable				6	0
7	Taxes Paid	a	Advance Tax	7a 0		
		b	TDS	7b 0		
		c	TCS	7c 0		
		d	Self Assessment Tax	7d 0		
		e	Total Taxes Paid (7a+7b+7c +7d)		7e	0
8	Tax Payable (6-7e)				8	0
9	Refund (7e-6)				9	0
10	Exempt Income	Agriculture		0	10	0
		Others		0		

The return has been electronically uploaded on 20-09-2017 from IP address 43.224.2.182 and has been electronically verified by KAMLESH KUMAR in the capacity of _____ having PAN BGVPK0778H on 22-11-2017 12:09:14 from IP address 103.251.53.154 at PATNA using Electronic Verification Code 5AXXH9KB8I generated through Aadhaar OTP mode.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

FORM 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(SUGAM), ITR-5, ITR-7 transmitted electronically without digital signature] .

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

Assessment Year 2017-18

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name			PAN
SHAILENDRA NARAYAN			AHCPN2135J
Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted: ITR-1
01	SHEKHPURA BAGHICHA		
Road/Street/Post Office	Area/Locality		Status: Individual
SHEKHPURA	PATNA		
Town/City/District	State	Pin/ZipCode	Aadhaar Number/ Enrollment ID
PATNA	BIHAR	800014	XXXX XXXX 1844

Designation of AO (Ward / Circle): ITO WARD 6(3), PATNA

Original or Revised: ORIGINAL

E-filing Acknowledgement Number: 658554900190618

Date(DD-MM-YYYY): 19-06-2018

COMPUTATION OF INCOME AND TAX THEREON

1	Gross Total Income				1	351410
2	Deductions under Chapter-VI-A				2	52500
3	Total Income				3	298910
	a	Current Year loss, if any			3a	0
4	Net Tax Payable				4	0
5	Interest Payable				5	0
6	Total Tax and Interest Payable				6	0
7	Taxes Paid					
	a	Advance Tax	7a	0		
	b	TDS	7b	0		
	c	TCS	7c	0		
	d	Self Assessment Tax	7d	0		
	e	Total Taxes Paid (7a+7b+7c +7d)			7e	0
8	Tax Payable (6-7e)				8	0
9	Refund (7e-6)				9	0
10	Exempt Income	Agriculture		0	10	0
		Others		0		

VERIFICATION

I, SHAILENDRA NARAYAN son/ daughter of CHANDRASHEKHAR UPAD, holding Permanent Account Number AHCPN2135J solemnly declare to the best of my knowledge and belief, the information given in the return and the schedules thereto which have been transmitted electronically by me vide acknowledgement number mentioned above is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year 2017-18. I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it.

Sign here: Shailendra Narayan Date 19-06-2018 Place PATNA

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

Seal and signature of receiving official

Filed from IP address: 103.206.11.113

AHCPN2135J016585549001906 18A2EAA7737533FD85ABEAC47979D6E9A2D3771673

Please send the duly signed Form ITR-V to **"Centralized Processing Centre, Income Tax Department, Bengaluru 560500"**, by **ORDINARY POST OR SPEED POST ONLY, within 120 days** from date of transmitting the data electronically. 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 address sunilkumarchyadv@gmail.com

Financial year 2016-2017

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 , ITR-5, ITR-6,ITR-7 transmitted electronically with digital signature]

Assessment Year 2017-18

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name			PAN
GOKULDHAM CONSTRUCTION AND BUILDERS PRIVATE LIMITED			AAECG7646K
Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted: ITR-6
0	CHITRAKUT NAGAR		
Road/Street/Post Office	Area/Locality		
ROAD NO 6 PO- DIGHA	PS- DANAPUR		Status: Pvt Company
Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID
PATNA	BIHAR	800012	

Designation of AO(Ward/Circle): "ASSESSING OFFICER WARD 4(2), PATNA" | Original or Revised: ORIGINAL

E-filing Acknowledgement Number: 284822191021117 | Date(DD/MM/YYYY): 02-11-2017

COMPUTATION OF INCOME AND TAX THEREON

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

INCOME TAX DEPARTMENT

This return has been digitally signed by KAMLESH KUMAR in the capacity of DIRECTOR

having PAN BGVPK0778H from IP Address 103.251.52.199 on 02-11-2017 at PATNA

Dsc Sl No & issuer 2357184421221656709CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU