Independent Auditors' Report

To,
The Members of
SRI VISHNU BUILDCON PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of "**Sri Vishnu Buildcon Private Limited**" ('the Company') which comprise the Balance Sheet as at 31st March 2018 and the Statement of Profit and Loss for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements 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 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 there under.

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.

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E-mail : ca.dkscompany@gmail.com
kumardipak1992@gmail.com

Add. : Ground Floor, Sri Vishnu Kanti Complex
Near - Hotel Royal Surya (Victor X-Ray Lane)
Dakbanglow Road, Gaya (Bihar) - 823 001

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, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. 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 financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2018, and its profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. This being a Small Company as defined under clause (85) of section 2 of the Companies Act 2013, the Companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable to it.

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, and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

   (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   (e) On the basis of the written representations received from the directors as on 31st March, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company did 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.

For, DIPAK KUMAR SINGH & CO.
Chartered Accountants
FRN – 022330C

Dipak Kumar

CA. Dipak Kumar
Membership No.: 542404
Gaya,
Date – 31/08/2018

SVB
SRI VISHNU BUILDCON PVT. LTD.

Sri Vishnu Buildcon Pvt. Ltd.

Real Estate Developer
CIN : U45309BR2007PTC013326 2007-08
GST : 10AAMCS4710Q2Z4
Regd. Office : Dave Chaora, Panch Mohalla Bazar, Upardih, Gaya - 823 001, Bihar
Corp. Office : Dave Chaora, Ashok Atithi Niwas, Vishnupath, Gaya-823 001, Bihar
Mobile : 9934004171

DIRECTORS' REPORT

TO

THE MEMBERS

Your Directors have pleasure in submitting Annual Report of the Company together with the Audited Financial Statements for the year ended 31st March, 2018.

FINANCIAL RESULTS

The Financial results of the Company for the year ended 31st March 2018 are summarized below:

	2017-2018
	₹
Profit / (Loss) before Taxation	11,63,379
Less: Tax Expense	
- Current Tax	3,17,178
- Earlier Year Tax	NIL
- Deferred Tax	7,598
Profit/(Loss)after Tax carried forward to Balance Sheet	8,38,603

SUMMARY OF OPERATIONS

Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year. There was no change in the nature of business of company.

DIVIDEND

Your directors decided to plough back the profit in the business operation of the company and hence, no dividend is recommended for the year.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid.

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MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the company have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

INTERNAL FINANCIAL CONTROLS

In accordance with the Rule 8 (5) (viii) of the Companies (Accounts) Rules 2014, the Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business including adherence to the Company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records and timely preparation of reliable financial disclosures.

BOARD MEETINGS:

During the year, 6 (Six) number of Board meetings were held.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, your Directors confirm that they have:

i) in the preparation of the annual accounts for the period ended 31st March, 2018 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there were no material departure from the same;

ii) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the Profit and loss of the Company for the year under review;

iii) the directors had taken proper and sufficient care for the 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 fraud and other irregularities;

iv) the directors had prepared the accounts for the financial period ended 31st March 2018 on a 'going concern' basis

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v) the Company being unlisted, sub clause (e) of section 134(5) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and

vi) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DEPOSITS

The Company has not accepted any deposits falling within the ambit of Section 73 of the Companies Act 2013 during the year under review.

DIRECTORS

There were no director appointed or resigned during the year. Company is not mandatorily required to appoint any whole time Key Management Personnel (KMP).

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

There is no Subsidiary, Joint Venture or Associates Companies.

LOANS, INVESTMENTS AND GUARANTEE

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There were no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

RISK MANAGEMENT POLICY

A Risk Management Policy was framed and approved by the Board. The objective of this policy is to minimize the adverse impact of various risks to business goals and objectives and to enhance the value to the stakeholders.

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vi) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

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AUDITORS

M/s Dipak Kumar Singh & Co., Chartered Accountants, were appointed as Statutory Auditors for the Annual General Meeting and are eligible for reappointment. Subject to ratification of members at ensuing Annual General Meeting of the Company.

The Company has received letter to the effect that their re-appointment if made would be within the prescribed limit under section 141(3)(g) of the Companies Act, 2013 and they are not disqualified for re-appointment.

BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self explanatory.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS/ OUT-GO

The provisions of Section 134(3)(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

ACKNOWLEDGEMENT

Your Directors express their sincere appreciation for the co-operation and unstinted support received from the valued Bankers and Stakeholders who have continued to display outstanding commitment in your company's quest for sustained growth and prosperity of your company.

For and on behalf of the Board

Chairman

Gaya, the 31th day of August, 2018

FORM NO. 3CA
[See rule 6G(1)(a)]
Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of **SRI VISHNU BUILDCON PRIVATE LIMITED** **DAVE CHAORA PANCH MOHALLA BAZAR UPADHI , , GAYA , BIHAR , 823001** **AAMCS4710Q** was conducted by **Me** **DAVE CHAORA PANCH MOHALLA BAZAR UPADHI GAYA BR 823001 INDIA** in pursuance of the provisions of the **COMPAINES** Act, and **I** annex here to a copy of **My** audit report dated **03/09/2018** along with a copy each of

(a) the audited **Profit and loss account** for the period beginning from **01/04/2017** to ending on **31/03/2018**
(b) the audited balance sheet as at, **03/09/2018** ; and
(c) documents declared by the said act to be part of, or annexed to, the **Profit and loss account** and balance sheet.

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

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

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

Sl No.	Qualification Type	Observations/Qualifications

Place **GAYA**
Date **03/09/2018**

Name **DIPAK KUMAR**
Membership Number **542404**
FRN (Firm Registration Number) **0022330C**
Address **SRI VISHNU KANTI COMPLEX , LAL KOTHI COMPOUND , GAYA , BIHAR , 823001**

Dipak Kumar

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee	**SRI VISHNU BUILDCON PRIVATE LIMITED**
2	Address	**DAVE CHAORA PANCH MOHALLA BAZAR UPADHI , , GAYA , BIHAR , 823001**
3	Permanent Account Number (PAN)	**AAMCS4710Q**
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same	**Yes**

Sl No.	Type	Registration Number
1	**Goods and Services tax BIHAR**	**10AAMCS4710Q2Z4**

5	Status	**Company**
6	Previous year from	**01/04/2017 to 31/03/2018**
7	Assessment Year	**2018-19**
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	

Sl No.	Relevant clause of section 44AB under which the audit has been conducted
1	**Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits**

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

S.No.	Name	Profit Sharing Ratio (%)
1		

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

S.No.	Date of change	Name of Partner/ Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

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

S.No.	Sector	Sub Sector	Code
1	**CONSTRUCTION**	**Building of complete constructions or parts- civil contractors**	**06002**

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

S.No.	Business	Sector	SubSector	Code

11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed	**Yes**

S.No.	Books prescribed
1	**CASH BOOK, EXPENSES BOOK, RECIEPTS BOOK, AND DETAIL RECORDED IN COMPUTERIZED SYSTEM OF ACCOUNTING**

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

S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
1	**CASH BOOK, EXPENSES BOOK, RECIEPTS BOOK, AND DETAIL RECORDED IN COMPUTERIZED SYSTEM OF ACCOUNTING**	**DAVE CHAORA PANCH MOHALLA BAZAR UPADHI**		**GAYA**	**BIHAR**	**823001**

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

Books Examined
CASH BOOK, EXPENSES BOOK, RECIEPTS BOOK, AND DETAIL RECORDED IN COMPUTERIZED SYSTEM OF ACCOUNTING

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

		Fittings @ 10%												

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

19 Amounts admissible under sections :

S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
Nil			

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

S.No.	Description	Amount

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

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil					

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

Capital expenditure

S.No.	Particulars	Amount in Rs.

Personal expenditure

S.No.	Particulars	Amount in Rs.

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

S.No.	Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions

S.No.	Particulars	Amount in Rs.

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

S.No.	Particulars	Amount in Rs.

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

S.No.	Particulars	Amount in Rs.

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

S.No.	Particulars	Amount in Rs.

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

S.No.	Particulars	Amount in Rs.

(b) Amounts inadmissible under section 40(a):-

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

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

(ii) as payment referred to in sub-clause (ia)

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

(iii) as payment referred to in sub-clause (ib)

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

	S.No.	Section	Amount
	Nil		

13	a	Method of accounting employed in the previous year	Mercantile system
13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13	c	If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss.	

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

13	d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	No
13	e	If answer to (d) above is in the affirmative, give details of such adjustments.	

S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
	Total			

13	f	Disclosure as per ICDS.	

S.No.	ICDS	Disclosure

14	a	Method of valuation of closing stock employed in the previous year.	NA
14	b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No

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

15 Give the following particulars of the capital asset converted into stock-in-trade

S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
Nil				

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

16 a The items falling within the scope of section 28

S.No.	Description	Amount
Nil		

16 b The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned

S.No.	Description	Amount

16 c Escalation claims accepted during the previous year

S.No.	Description	Amount
Nil		

16 d Any other item of income

S.No.	Description	Amount
Nil		

16 e Capital receipt, if any

S.No.	Description	Amount
Nil		

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

S.No.	Details of property	Address Line 1	Address Line 2	City/Town/ District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

18 Particulars of depreciation allowable as per the Income Tax Act,1961 in respect of each asset or block of assets, as the case may be, in the following form:-

S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV / Actual(A) (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex-change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
1	**Building @ 5%**	**5%**	**567259**	**612979**	**0**	**0**	**0**	**612979**	**0**	**30649**	**1149589**
2	**Plant & Machinery @ 40%**	**40%**	**7421**	**0**	**0**	**0**	**0**	**0**	**0**	**2968**	**4453**
3	**Plant & Machinery @ 15%**	**15%**	**2354575**	**0**	**0**	**0**	**0**	**0**	**0**	**353186**	**2001389**
4	**Furnitures &**	**10%**	**101922**	**0**	**0**	**0**	**0**	**0**	**0**	**10192**	**91730**

	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

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

	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any

(iv) fringe benefit tax under sub-clause (ic)

(v) wealth tax under sub-clause (iia)

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

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

	S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

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

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

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

	S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks

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

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

	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

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

	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

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

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

(g) Particulars of any liability of a contingent nature

	S.No.	Nature Of Liability	Amount in Rs.

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

	S.No.	Nature Of Liability	Amount in Rs.

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

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

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

S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)
1	**RAVI CHAURASIA**	**AGFPC9550J**	**DIRECTOR**	**REMUNERATION**	**3000000**
2	**SANGEETA PRASAD**	**ANMPP9071H**	**DIRECTOR**	**REMUNERATION**	**1500000**

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

S.No.	Section	Description	Amount
Nil			

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

S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any
Nil					

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

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

26 (i)(A)(a) Paid during the previous year

	S.No.	Section	Nature of liability	Amount
	Nil			

26	(i)(A)(b)	Not paid during the previous year		
	S.No.	Section	Nature of liability	Amount
26	(i)B	was incurred in the previous year and was		
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)		
	S.No.	Section	Nature of liability	Amount
	Nil			
26	(i)(B)(b)	not paid on or before the aforesaid date		
	S.No.	Section	Nature of liability	Amount
	Nil			

(State whether sales tax,goods and services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)	No	

27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts	No

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

27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-				
		S.No.	Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)
		Nil				

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

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

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

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

A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?	No
A(b)	If yes, please furnish the following details:	

S.No.	Nature of income:	Amount (in Rs.)

B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56	No
B(b)	If yes, please furnish the following details:	

S.No.	Nature of income:	Amount (in Rs.)

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

S.No	Name of the person from whom amount borrowed	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

		or repaid on hundi											

Nil

A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.	No

A(b) If yes, please furnish the following details:

S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money

B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B	No

B(b) If yes, please furnish the following details:

S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i). above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:	
				Assessment Year	Amount(in Rs.)	Assessment Year	Amount(in Rs.)

Nil

C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is applicable from 1st April,2019)	No

C(b) If yes, please furnish the following details:

S.No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

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

S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

Nil

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

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

Nil

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt

31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—

S.No.	Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
Nil							

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee)of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee)of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.
Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

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

S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remarks
				Amount as assessed	Order U/S and Date	
Nil						

32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	**Not Applicable**
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	**No**
		If yes, please furnish the details below	
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	**No**
		If yes, please furnish details of the same	
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73	
		If yes, please furnish the details of speculation loss if any incurred during the previous year	

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

S.No.	Section	Amount
Nil		

34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	**Yes**

S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	**PTNS05612F**	**192**	**Salary**	**8300726**	**4500000**	**4500000**	**884234**	**0**	**0**	**0**
2	**PTNS05612F**	**194C**	**Payments to contractors**	**1362880**	**956000**	**956000**	**9560**	**0**	**0**	**0**

34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:	Yes

S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions	If not, please furnish list of details/ transactions which are not reported

						which are required to be reported	
1	PTNS05612F	24Q	31/05/2018	29/09/2018	Yes		
2	PTNS05612F	26Q	31/05/2018	09/08/2018	Yes		

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish **Yes**

S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	
			Amount	Dates of payment
1	PTNS05612F	32	32	07/12/2017
2	PTNS05612F	65	65	19/03/2018
3	PTNS05612F	92845	92845	28/09/2018

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

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil							

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

35 bA Raw materials :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/ excess, if any
Nil										

35 bB Finished products :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil								

35 bC By products :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil								

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

S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e)Date of Payment with Amounts	
					Amount	Dates of payment
Nil						

A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 **No**

A(b) If yes, please furnish the following details:

S.No.	Amount received (in Rs.)	Date of receipt

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

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

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

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

39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor		Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor		

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

No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee		87045415			51772567	
b	Gross profit / Turnover		87045415	%		51772567	%
c	Net profit / Turnover	838603	87045415	0.96 %	320045	51772567	0.62 %
d	Stock-in-Trade / Turnover	19002978	87045415	21.83 %	37523869	51772567	72.48 %
e	Material consumed/ Finished goods produced			%			%

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

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

S.No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil						

42	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?	No
	A(b)	If yes, please furnish the following details:	

S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported

43	A(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286	No
	A(b)	If yes, please furnish the following details:	

S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report

	A(c)	If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)

S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

Place GAYA
Date 03/09/2018

Name DIPAK KUMAR
Membership Number 542404
FRN (Firm Registration Number) 0022330C
Address SRIVISHNU KANTI COMPLEX , LAL KOTHI COMPOUND , GAYA , BIHAR , 823001 ,

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Building @ 5%	1	23/04/2017	23/04/2017	612979	0	0	0	612979
Total of **Building @ 5%**								612979
Plant & Machinery @ 40%								
Total of **Plant & Machinery @ 40%**								0
Plant & Machinery @ 15%								
Total of **Plant & Machinery @ 15%**								0
Furnitures & Fittings @ 10%								
Total of **Furnitures & Fittings @ 10%**								0

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Building @ 5%			
Total of **Building @ 5%**			0
Plant & Machinery @ 40%			
Total of **Plant & Machinery @ 40%**			0
Plant & Machinery @ 15%			
Total of **Plant & Machinery @ 15%**			0
Furnitures & Fittings @ 10%			
Total of **Furnitures & Fittings @ 10%**			0

SRI VISHNU BUILDCON PRIVATE LIMITED
CIN NO:-U45309BR2007PTC013326

BALANCE SHEET AS AT 31ST MARCH 2018

Amount in INR

Particulars	Note	As at March 31, 2018	As at March 31, 2017
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	1	10,000,000	10,000,000
Reserves and surplus	2	1,088,531	215,723
Non-Current liabilities			
Long-term Borrowings	3	73,245,821	26,500,000
Deffered Tax Liability		-	-
Current liabilities			
Trade Payables	4	9,510,939	5,746,684
Other Short Term Liabilities	5	11,520,199	9,226,696
Short Term Provisions	6	317,178	141,050
TOTAL		**105,682,668**	**51,830,153**
ASSETS			
Non current assets			
Fixed Assets			
Tangible assets	7	1,757,471	1,516,895
Intangible assets		-	-
Office in Progress		-	567,259
Deferred tax assets (Net)	8	213,726	221,324
Investment	9	45,409,945	-
Long-term loans and advances	10	31,100,000	-
Current assets			
Inventories	11	19,002,978	37,523,869
Trade receivables	12	900,000	-
Cash and cash equivalents	13	572,162	8,684,128
Short term loans & advances	14	6,726,386	3,316,677
TOTAL		**105,682,668**	**51,830,153**

Summary of Significant Accounting Policies 24

The accompanying Notes 1 to 24 form an integral part of the Financial Statement

As per our report of even date
DIPAK KUMAR & COMPANY
Chartered Accountants
FRN: 0022330C

Dipak Kumar
M. No. 542404
Date: 03/09/2018
Place: Gaya

RAVI CHAURASIA
Director
(DIN: 01820348)
Date: 03/09/2018
Place: Gaya

SANGITA PRASAD
Director
(DIN: 01820330)
Date: 03/09/2018
Place: Gaya

SRI VISHNU BUILDCON PRIVATE LIMITED
CIN NO:-U45309BR2007PTC013326
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2018

Amount in INR

Particulars	Note	Period ended March 31, 2018	Period ended March 31, 2017
Revenue			
Revenue from Operations (Net)	15	87,045,415	51,772,567
Other Income	16	1,436,219	-
Total Revenue		**88,481,634**	**51,772,567**
Expenses:			
Cost of Materal Consumed	17	33,387,306	27,089,261
Change in inventories of Stock-in-Trade	18	18,520,891	1,674,066
Employee benefit expenses	19	17,317,389	13,970,127
Finance Cost	21	5,016,479	3,097,887
Depreciation and Amortization expenses	22	372,403	437,626
Other expenses	23	12,703,787	5,040,436
Total expenses		**87,318,255**	**51,309,403**
Profit before tax		1,163,379	463,164
Tax expense:			
Current tax	8	317,178	141,050
Deferred tax	4	7,598	2,069
Total tax expense		324,776	143,119
Profit/(Loss) for the period		**838,603**	**320,045**
Earning per equity share:		8.39	3.32
Basic (`)		8.39	3.32
Diluted (`)		10	10
Face value per share			

Summary of Significant Accounting Policies 24

The accompanying Notes 1 to 24 form an integral part of the Financial Statement

As per our report of even date
DIPAK KUMAR & COMPANY
Chartered Accountants
FRN: 0022330C

Dipak Kumar
M. No. 542404
Dipak Kumar
Date: 03/09/2018
Place: Gaya

RAVI CHAURASIA
Director
(DIN: 01820348)
Ravi Chaurasia
Date: 03/09/2018
Place: Gaya

SANGITA PRASAD
Director
(DIN: 01820330)
Sangita Prasad
Date: 03/09/2018
Place: Gaya

	No of shares	Amount (`)		
Authorized				
Equity shares of Rs.10/-each	100,000	10,000,000	100,000	10,000,000
Issued and subscribed share capital				
Equity shares of Rs.10/-each	100,000	10,000,000	100,000	10,000,000
Paid up share capital				
Equity shares of Rs.10/-each	100,000	100,000	100,000	10,000,000
	100,000	**10,000,000**	**100,000**	**10,000,000**

Note 1A

Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	As at March 31, 2018		As at March 31, 2017	
	No of shares	Amount (`)	No of shares	Amount (`)
Share capital at the beginning of the year	-	-	-	-
Issued during the year	100,000	10,000,000	100,000	10,000,000
Brought back during the year	-	-	-	-
Share capital at the end of the year	**100,000**	**10,000,000**	**100,000**	**10,000,000**

Note 1B

Rights, preferences and restrictions attached to shares:

The Company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Note 1C

Shares held by holding company and subsidiaries of holding company in aggregate

Particulars	As at March 31, 2018		As at March 31, 2017	
	No of shares	Percentage (%)	No of shares	Percentage (%)
(a)	-	0.00%	-	0.00%
(b)	0	0.00%	0	0.00%

Note 1D

Shareholders holding more than 5% of shares capital

Particulars	As at March 31, 2018		As at March 31, 2017	
	No of shares	Percentage (%)	No of shares	Percentage (%)
(a) RAVI CHAURASIA	70,000	70.00%	70,000	70.00%
(b) SANGEETA PRASAD	30,000	30.00%	30,000	30.00%

Note 2

Reserve and Surplus	As at March 31, 2018	As at March 31, 2017
(a) Surplus/(Deficit) in profit and loss account		
Balance as at the beginning of the year	215,723	(104,322)
Add: Profit/(Loss) for the year	838,603	320,045
Add: Excess Provision Written Off	122,910	
Less: Adjustment for Additional TDS Liability arise for previous year	88,704	-
Balance as at the end of the year	1,088,531	215,723
	-	-
	-	-
(a) Securities Premium Account	-	-
Balance as at the beginning of the year		
Add: Additions during the year on issuance of shares		
Balance as at the end of the year		
Total Closing Balance	**1,088,531**	**215,723**

SRI VISHNU BUILDCON PRIVATE LIMITED

Notes to Accounts

(Annexed to and forming part of the Financial Statements for the year ended 31st March, 2018)

Note 3

Long term borrowings	As at March 31, 2018	As at March 31, 2017
Secured Term Loan:		
- Oriental Bank of Commerce, Gaya, Ac No. 126470125005116	17,013,794	15,000,000
- Oriental Bank of Commerce, Gaya, Ac No. 12647025003948	4,817,412	11,500,000
- Oriental Bank of Commerce, Gaya, Ac No. "……..5646"	15,272,786	-
Unsecured Loan:		
- Shakil ahmad	16,200,000	-
- Chaurasia Trading Company	15,654,999	-
- Arun Kumar Chaurasia	2,400,000	-
- Sangeeta Prasad	1,886,830	-
	73,245,821	**26,500,000**

Note 5

Trade Payables - Dues to Micro and Small Enterprises (as per the intimation received from vendors)	As at March 31, 2018	As at March 31, 2017
Principal amount due and remaining unpaid	-	-
	-	-
Interest paid	-	-
Payment made beyond the appointed day during the year	-	-
Interest due and payable for the period of delay	-	-
Interest accrued and remaining unpaid	-	-
Amount of further interest remaining due and payable in succeeding years	-	-

Note 6

Trade Payables - Due to others	As at March 31, 2018	As at March 31, 2017
Adarsh & Sons	-	167,500
Glass King	-	7,095
Gupta Timber	113,489	113,489
Hil Ramayan Tiwari	90,000	90,000
Imagine Elevator	-	100,000
Khalid Tempo Depo	41,820	41,820
Khushi Marble	56,106	56,106
Manoj Kumar Chaurasia	-	128,000
Pramod Singh	22,000	22,000
Ramesh Steel House	-	8,866
Ranjan Steel	-	17,360
Ravi Prakash	69,000	69,000
Ravi & Sons	3,701,969	65,790
Saurav Electricals	-	141,015
Sri Sai Trading	-	11,450
Sona Associates	4,873,491	4,519,693
Bharat Sales	100,237	-
Chaurasia Trading Company	-	187,500
Ulteratech Cement Limited	298,827	-
Nuvoco Vistas Corporation Limited	144,000	-
Total	**9,510,939**	**5,746,684**



SRI VISHNU BUILDCON PRIVATE LIMITED

Notes to Accounts

(Annexed to and forming part of the Financial Statements for the year ended 31st March, 2018)

Note 7

Other current liabilities	As at March 31, 2018	As at March 31, 2017
Duties & Taxes	899,080	1,108,795
TDS Payable	5,172,696	5,172,696
Service Tax Payable	5,302,578	2,916,205
Employee Payable	29,000	29,000
Audit Fee Payable	24,000	
Late Filing Fee of TDS Return	92,845	
Intrest on Late Filing of TDS Return		
Total	**11,520,199**	**9,226,696**

Note 8

Short Term Provision	As at March 31, 2018	As at March 31, 2017
Provision for Income Tax	317,178	141,050
Total	**317,178**	**141,050**

Note 9

Deffered Tax Asset	As at March 31, 2018	As at March 31, 2017
Depreciation as per Companies Act	372,403	437,626
Depreciation as per Income Tax Act	396,996	444,321
Timing Difference	24,593	6,694
Deferred Tax Liability/(Assets) for the Reporting Period	7,598	2,068
Opening Balance of Defferred Asset	221,324	223,392
Deffered Tax Asset/Liability for the Reporting Period	(7,598)	(2,068)
Closing Balance of Deffered Tax Assets	213,726	221,324

Note 10

Investments	As at March 31, 2018	As at March 31, 2017
Immovable Property		
Hyundai Showrrom	45,409,945	-
Total	**45,409,945**	**-**

Note 11

Long term loans and advances	As at March 31, 2018	As at March 31, 2017
Long term loans:		
- Dhirendra Agrawal	31,100,000	-
- Deposits with others	-	-
Security deposits		
- Deposits with government authorities		
- Deposits with others		
Total	**31,100,000**	**-**

Dipak Kumar Singh & Co. GAYA

SRI VISHNU BUILDCON PRIVATE LIMITED

Notes to Accounts

(Annexed to and forming part of the Financial Statements for the year ended 31st March, 2018)

Note 12

Inventory of Stock-in-Trade	As at March 31, 2018	As at March 31, 2017
(As taken, valued, and certified by the management)		
Consumable Store in Hand		65,450
Closing Stock in Hand		28,117,406
Work in Progress	19,002,978	9,341,013
Land Purchase	-	-
Raw Material	-	-
Total	**19,002,978**	**37,523,869**

Note 12

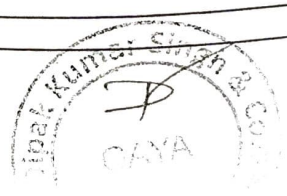
Trade Receivables	As at March 31, 2018	As at March 31, 2017
(Unsecured unless otherwise stated)		
Debts outstanding for a Period exceeding six month		
Considered good	-	-
Considered doubtful	-	-
Other debts		
Considered good	-	-
-Neera Devi	900,000	
Considered doubtful	-	-
	900,000	-
Less: Provision for doubtful debts	-	-
Total	**900,000**	**-**

Note 13

Cash and cash equivalents	As at March 31, 2018	As at March 31, 2017
Cash in hand (As certified by the management)	263,539	3,417,496
Balance with banks in		
Central Bank of India "4049"	24,528	
Corporation Bank	24,736	
HDFC Bank "1919"	4,304	
HDFC Bank RD Ac "3993"	1,000	
Oriental Bank of Commerce CA A/c, Gaya Branch	6,744	4,396,090
Fixed Deposit with OBC	-	-
Recurring Deposit with OBC	5,839	5,839
Current Account with SBI A/c38069	42,279	828,505
Current Account with Bank of Barda ".....51"	199,193	36,199
Total	**572,162**	**8,684,128**

Note 14

Short term loans and advances	As at March 31, 2018	As at March 31, 2017
Advance against Land	3,664,000	2,865,000
Sai Enterprises	-	448,802
Deposit with BSEB	2,875	2,875
Interest Recievable on Unsecured Loan	1,436,219	-
Asmit Fastners Pvt. Ltd.	1,050,000	
Advance Income Tax	100,000	
GST Receivable	473,292	
Total	**6,726,386**	**3,316,677**



SRI VISHNU BUILDCON PRIVATE LIMITED

Notes to Accounts

(Annexed to and forming part of the Financial Statements for the year ended 31st March, 2018)

Note 15

Revenue from Operations	Year ended March 31, 2018	Year ended March 31, 2017
Sale of Residentail & Commercial Flats, Shop etc.	73,284,825	37,771,320
Sale of Scrap Soil	372,540	635,980
Centing Plates Hire Charges	738,470	1,835,220
Scaffoding Hire Charges	1,173,660	1,894,762
Sale of Biulding Materials	1,475,920	9,635,285
Sale of Land at Nutan Nagar	10,000,000	
Total	**87,045,415**	**51,772,567**

Note 16

Other Non-Operating Income	Year ended March 31, 2018	Year ended March 31, 2017
Interest on Fixed Deposit	-	-
Interest on Unsecured Loan	1,436,219	-
Total	**1,436,219**	**-**

Note 17

RawMaterial Consumed	Year ended March 31, 2018	Year ended March 31, 2017
Opening Stock	-	-
Add: Purchases	33,387,306	27,089,261
	33,387,306	27,089,261
Less: Closing Stock	-	-
Total	**33,387,306**	**27,089,261**

Note 18

Change in inventory of Stock in Trade	Year ended March 31, 2018	Year ended March 31, 2017
Opening inventory of stock-in-trade including Land	37,523,869	39,197,935
Closing inventory of stock-in-trade	19,002,978	37,523,869
Total	**18,520,891**	**1,674,066**

Note 19

Employee benefit expenses	Year ended March 31, 2018	Year ended March 31, 2017
Wages (Site & Labour Charges)	9,537,263	8,186,697
Director's Remuneration	4,500,000	4,500,000
Salaries	3,200,726	1,276,890
Staff Welfare Expenses	79,400	6,540
Total	**17,317,389**	**13,970,127**

SVB
SRI VISHNU BUILDCON PVT. LTD.

Sri Vishnu Buildcon Pvt. Ltd.

Real Estate Developer
CIN : U45309BR2007PTC013326 2007-08
GST : 10AAMCS4710Q2Z4
Regd. Office : Dave Chaora, Panch Mohalla Bazar, Upardih, Gaya - 823 001, Bihar
Corp. Office : Dave Chaora, Ashok Atithi Niwas, Vishnupath, Gaya-823 001, Bihar
Mobile : 9934004171

SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.The financial statements are prepared on accrual basis under the historical cost convention, except for certain Fixed Assets which are carried at revalued amounts. The financial statements are presented in Indian rupees rounded off to the nearest rupees.

B. USE OF ESTIMATES

The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

C. FIXED ASSETS

Tangible Assets

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets. Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

D. DEPRECIATION, AMORTISATION AND DEPLETION

Tangible Assets

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written Down Method(W.D.V.). Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

E. IMPAIRMENT

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

Note 20

Finance Cost	-	-
Interest on Secured Loan	4,385,000	3,097,887
Interest on Unsecured Loan	358,000	
Financing Charges	273,479	-
Total	**5,016,479**	**3,097,887**

Note 21

Depreciation & Amortization	Year ended March 31, 2018	Year ended March 31, 2017
Depreciation as per Companies Act,2013	372,403	437,626
		-
Total	**372,403**	**437,626**

Note 23

Other expenses	Year ended March 31, 2018	Year ended March 31, 2017
Rent & Hire		
- Machine	26,500	78,960
- Office	84,000	28,800
- On-Site Staff Room Rent	797,900	673,000
Land Purchase	8,533,685	2,725,551
Civil Contractor	1,362,880	-
Commission & Brokerage	134,000	-
News Paper & Periodicals	5,273	4,350
Travelling and Conveyance	173,846	400,000
Boring Charges	19,200	16,500
Electricity Expenses	221,841	211,215
Audit Fees	29,000	29,000
Bank Charges	33,932	300,050
Advertisment	41,250	36,000
Business Promotion Expenses	31,200	56,450
CCTV Expenses	-	20,000
Soil Filing Expenses	42,048	34,580
Consulatation and Professional Fees	77,337	29,000
Donation	20,000	-
Postage & Stamp Expenses	-	430
Statutory Fees	93,000	14,000
Deed Wiriting & Stamp	64,000	40,760
Miscellaneous Expenses	48,906	54,340
Generator Expenses	12,030	6,790
Office Expenses	70,760	65,450
Printing and stationery	65,000	67,890
Puja Expenses	12,000	12,000
Repair and maintenance	36,000	4,000
Structural Design Expenses	-	25,000
Soil Testing Charges	10,000	-
Building Extension Charges	200,000	-
Insurance	50,564	-
Interest on Late Payment of TDS	92,942	-
Late Fee of Filing of TDS	24,000	
Telephone, Mobile and Internet Expenses	31,928	53,000
Carrage Inwards	9,837	7,650
Credit Rating Charges	30,000	
Consumable Stores and Spares	170,000	-
Vehicle Running & Maintenance	48,928	45,670
Total	**12,703,787**	**5,040,436**

F. REVENUE RECOGNITION

Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods, services, service tax, excise duty and sales during trial run period, adjusted for discounts (net), and gain/loss on corresponding hedge contracts. Dividend income is recognized when the right to receive payment is established. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

G. EMPLOYEE BENEFITS

Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.

H. INCOME TAXES

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognized if there is virtual certainty that sufficient future taxable income will be available to realize the same. Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

I. **PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

Provision is recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.

As per our report of even date
DIPAK KUMAR & COMPANY
Chartered Accountants
FRN: 0022330C

Dipak Kumar
M. No. 542404
Dipak Kumar
GAYA
Date: 03/09/2018
Place: Gaya

RAVI CHAURASIA
Director
(DIN: 01820348)
Date: 03/09/2018
Place: Gaya

SANGITA PRASA
Director
(DIN: 01820330)
Date: 03/09/2018
Place: Gaya