

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 ASTER VINIMAY PRIVATE LIMITED			PAN AAGCA6346N			
	Flat/Door/Block No 50	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-6			
	Road/Street/Post Office SUBURBAN SCHOOL ROAD	Area/Locality BHAWANIPORE					
	Town/City/District KOLKATA	State WEST BENGAL	Pin/ZipCode 700025	Status Pvt Company			
	Designation of AO(Ward/Circle) CENTRAL CIRCLE 4(4)/KOL			Original or Revised ORIGINAL			
	E-filing Acknowledgement Number 409899781240218			Date(DD/MM/YYYY) 24-02-2018			
	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	16697
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	2947	
			c	TCS	7c	0	
	d		Self Assessment Tax	7d	0		
	e		Total Taxes Paid (7a+7b+7c +7d)	7e	2947		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	2950		
10	Exempt Income	Agriculture		10			
		Others					

This return has been digitally signed by RAM KUMAR KEDIA in the capacity of DIRECTOR
having PAN AFCPK8373B from IP Address 45.123.12.155 on 24-02-2018 at KOLKATA

Dsc Sl No & issuer 1399682246CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312c20474c464320496c666f746f776572,STREET=Bodakdev\, S G Road\, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

SHARE HOLDERS LIST

SL NO.	HOLDER LIST	NO OF SHARES
1	RAJIV AGARWAL 500	500
2	TIRUPATI VANCOM PVT LTD	4,500
3	SMRITI KEDIA	5000
		10000

FOR ASTER VINIMAY PRIVATE LIMITED

Ra Kumar Kedia

Director

DIN : 00164625, RAM KUMAR KEDIA

DIN : 00329923, ARUN KUMAR KEDIA

2. Non-Institutions									
a) Bodies Corp.									
i) Indian									
ii) Overseas									
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh									
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh									
c) Others (specify)									
Non Resident Indians									
Overseas Corporate Bodies									
Foreign Nationals									
Clearing Members									
Trusts									
Foreign Bodies - D R									
Sub-total (B)(2):-									
Total Public Shareholding (B)=(B)(1)+ (B)(2)									
C. Shares held by Custodian for GDRs & ADRs									
Grand Total (A+B+C)		10000	10000	100%		10000	10000	100%	NO

B) Shareholding of Promoter-

SN	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	
1	RAJIV AGARWAL	500	5	NIL	500	5	NIL	NIL
2	TIRUPATI VANCOM PVT LTD	4500	45	NIL	4500	45	NIL	NIL
	SMRITI KEDIA	5000	50	NIL	5000	50	NIL	NIL

C) Change in Promoters' Shareholding (please specify, if there is no change)

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	10000	100	10000	100
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity:	NIL	NIL	NIL	NIL
	At the end of the year	10000	100	10000	100

D) Shareholding Pattern of top ten Shareholders:

(Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	NIL	NIL	NIL	NIL
	Date wise Increase / Decrease in Promoters	NIL	NIL	NIL	NIL

	Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc):				
	At the end of the year	NIL	NIL	NIL	NIL

E) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	500	5	500	5
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
	At the end of the year	500	5	500	5

V) INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment.

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year	-	-	-	-
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-
Change in Indebtedness during the financial year	-	-	-	-
* Addition	-	-	-	-
* Reduction	-	-	-	-
Net Change	-	-	-	-
Indebtedness at the end of the financial year	-	-	-	-
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
		-----	----	----	---	
1	Gross salary	-	-	-	-	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-	-	-	-	-
2	Stock Option	-	-	-	-	-
3	Sweat Equity	-	-	-	-	-
4	Commission - as % of profit - others, specify...	-	-	-	-	-
5	Others, please specify	-	-	-	-	-
	Total (A)	-	-	-	-	-
	Ceiling as per the Act	-	-	-	-	-

B. Remuneration to other directors

SN.	Particulars of Remuneration	Name of Directors				Total Amount
		----	----	----	----	
1	Independent Directors	-	-	-	-	-
	Fee for attending board committee meetings	-	-	-	-	-
	Commission	-	-	-	-	-
	Others, please specify	-	-	-	-	-
	Total (1)	-	-	-	-	-
2	Other Non-Executive Directors	-	-	-	-	-
	Fee for attending board committee meetings	-	-	-	-	-
	Commission	-	-	-	-	-
	Others, please specify	-	-	-	-	-
	Total (2)	-	-	-	-	-
	Total (B)=(1+2)	-	-	-	-	-
	Total Managerial Remuneration	-	-	-	-	-
	Overall Ceiling as per the Act	-	-	-	-	-

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

SN	Particulars of Remuneration	Key Managerial Personnel			
		CEO	CS	CFO	Total
1	Gross salary	-	-	-	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	- as % of profit others, specify...	-	-	-	-
5	Others, please specify	-	-	-	-
	Total	-	-	-	-

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

FOR ASTER VINIMAY PRIVATE LIMITED



Director

DIN : 00164625, RAM KUMAR KEDIA / DIN : 00329923, ARUN KUMAR KEDIA

KAMLESH AGARWAL

CHARTERED ACCOUNTANT

91,94,96, G.T.Road, Howrah - 711 106

☎ 2675-1998

Independent Auditor's Report

To the Members of

ASTER VINIMAY PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying Standalone financial statements of **ASTER VINIMAY PRIVATE LIMITED**, which comprise the Balance Sheet as at March 31, 2017, and 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 with respect to the preparation 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.

Auditors' 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 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal 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 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 31st March 2017, and its loss for the year ended on that date.

Report On Other Legal and Regulatory Requirements

1. As required by 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, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.
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 Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
 - d. In our opinion, the aforesaid Standalone financial statements comply with Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

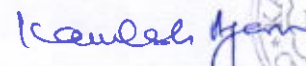


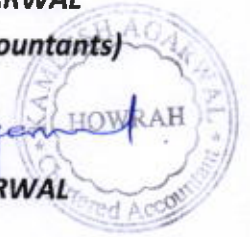
- e. On the basis of the written representations received from the directors as on 31 March 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2017 from being appointed as a director in terms of Section 164 (2) of the Act;
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls refer to our separate Report in "Annexure B" 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:
1. The Company does not have any pending litigations which would impact its financial position.
 2. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 3. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place: HOWRAH

Date: 30/08/2017

For, **KAMLESH AGARWAL**
(Chartered Accountants)


KAMLESH AGARWAL



Membership No. - 060551

"Annexure A" to the Independent Auditor's Report of even date on the Standalone Financial Statements of Aster Vinimay Private Limited

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 Aster Vinimay 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 judgment, including the assessment of the risks of material misstatement of the Standalone 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 Standalone 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 Consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations 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 Consolidated 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.

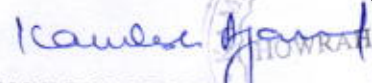
Opinion

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 31st March, 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 the Institute of Chartered Accountants of India.

Place: Howrah

Date: 30/08/2017

For, **KAMLESH AGARWAL**
(Chartered Accountants)


KAMLESH AGARWAL

Membership No.- 060551



ASTER VINIMAY PRIVATE LIMITED

50 SUBARBAN SCHOOL ROAD KOLKATA 700025 * PHONE : 24542161 * CIN : U51109WB2006PTC111765

Directors Report

To
The Members
M/s ASTER VINIMAY PRIVATE LIMITED

Yours Directors have pleasure in submitting their Annual Report of the Company together with the Audited Statements of Account for the year ended 31st March, 2017

Financial Result

The Company financial performances for the year under review along with previous year are given hereunder: Particulars for the year ended 31st March, 2017 and 31st March, 2016

Particulars	Amount	Amount
	31 st March, 2017	31 st March, 2016
Profit/(Loss) before Interest, Depreciation and Tax	-47596.18	5025.50
Less: Depreciation and Amortisation Expenses	NIL	NIL
Profit/(Loss) before Tax	-47596.18	5025.50
Current Tax	NIL	23109.00
Deferred Tax	NIL	NIL
Profit/(Loss) after Tax	-47596.18	-18083.50

Dividend

No Dividend was declared for the current financial year due to insufficient profit incurred by the company.

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 last year.

Review of Business operations and futures prospects

Yours Directors wish to present the details of business operations done during the year under review as mentioned above.

Material changes and commitment if any affecting the financial position of the company occurred between the end of the financial year to which this financial statements relate and the date of the report

No materials changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which this financial statement relate on the date of this report.

Company policy relating to Directors Appointment, payment of Remuneration, and discharged of their duties

The provision of Section 178(1) relating to Constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors.

Conservation of Energy, Technology absorption, Foreign exchange earnings and outgo

The provision of Section 134(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.

Statement concerning development and implementation to risk management policy of the company

The Company does not have any Risk Management Policy as the element of risk threatening the Company existence is very minimal.

Details of policy developed and implemented by the Company on its Corporate Social Responsibility initiatives

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

Particulars of Loans, Guarantees or Investments made under Section 186 of the Companies Act, 2013

There was no loan, 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.

Deposits

The Company has neither accepted nor renewed any deposits during the year under review.

Particulars of contracts or arrangements made with related parties

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

Explanation or Comments on qualifications, Reservation or Adverse Remarks or Disclaimers made by the Auditors and the Practising Company Secretary in their report

There was no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

Board Meetings

Seven meeting of the Board of Directors were held during the financial year.

Statutory Auditors

The Auditors, Kamlesh Agarwal Chartered Accountants, (Registration No. 060551), hold office until the conclusion of this Annual General Meeting. The Directors recommended that Kamlesh Agarwal, Chartered Accountants, be ratified as the Statutory Auditors of the Company at the forthcoming Annual General Meeting of the Company to hold office till the conclusion of the next Annual General Meeting of the Company.

Particulars of Employees

None of the employees has received remuneration exceeding the limit as stated in Rule 5(2) of the Companies (Appointment and Remuneration of managerial Personnel) Rules, 2014.

Extract of the Annual Return in Form MGT – 9

Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014

Director's Responsibility Statement

The Director's Responsibility Statement referred to in clause (c) of sub – Section (3) of Section 134 of the Companies Act, 2013 shall state that

- (a) in the preparation of the annual accounts, the applicable accounting standard had been followed alongwith proper explanation relating to material departures;
- (b) the Director had selected such accounting policies and applied them consistently and made judgements and estimates that are 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 of the company for that period;
- (c) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the Directors had prepared the annual accounts on a going concern basis; and
- (e) the Directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

Acknowledgement

The Directors placed on record their sincere appreciation for the assistance and co-operation extended by Bank, its employees, its investors, and all other associates and look forward to continue fruitful association with all business partners of the company.

For ASTER VINIMAY PRIVATE LIMITED

Ram Kumar Kedia

Director

RAM KUMAR KEDIA

DIN No. 00164625

For and on behalf of the Board of Directors

For ASTER VINIMAY PRIVATE LIMITED

Arun Kumar Kedia

Director

ARUN KUMAR KEDIA

DIN No. 00329923

Date: 02/09/2017

Place: Kolkata

ASTER VINIMAY PVT.LTD
CIN: U51109WB2006PTC111765
Balance Sheet as at 31st March, 2017

Particulars	Note No	31/03/2017 Rs.	31/03/2016 Rs.
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	1,00,000.00	1,00,000.00
(b) Reserves and Surplus	3	(1,56,601.16)	(1,09,004.98)
(2) Share application money pending allotment			
(3) Current Liabilities			
(a) Short term borrowings	4	4,83,82,311.00	4,36,71,820.00
(b) Trade Payables		2,29,72,513.00	2,00,85,418.00
(c) Other current liabilities	5	13,89,31,762.00	9,27,30,111.00
Total		21,02,29,984.84	15,64,78,344.02
II.Assets			
(1) Non-current assets			
(a) Fixed Assets		1,01,470.00	1,57,298.00
(2) Current assets			
(a) Inventories	6	20,38,21,046.00	14,86,46,900.00
(b) Cash and bank balances	7	21,03,429.77	57,27,903.38
(c) Short Term Loans & Advances	8	40,04,754.07	18,38,266.64
(d) Other current assets		1,99,285.00	1,07,976.00
Total		21,02,29,984.84	15,64,78,344.02

Summary of significant accounting policies

1

The Accompanying notes are an integral part of the financial statements
As per our report of even date

For KAMLESH AGARWAL
Chartered Accountant

Kamlesh Agarwal
(Kamlesh Agarwal)
Proprietor
Membership No. - 060551



For and on behalf of the Board of Directors

ASTER VINIMAY PVT. LTD.

R. Karadie
Authorised Signatory / Director

Place - Howrah
Date - August 30, 2017

ASTER VINIMAY PVT. LTD.

Arvind
Authorised Signatory / Director

ASTER VINIMAY PVT.LTD
CIN: U51109WB2006PTC111765

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

Particulars	Note No	31/03/2017 Rs.	31/03/2016 Rs.
I. Revenue from operations			
II. Other Income	9	29,397.00	1,50,943.00
III. Total Revenue (I + II)		29,397.00	1,50,943.00
IV. Expenses:			
Cost of Materials Purchased	10	4,91,21,266.07	6,63,31,361.67
Changes in inventory of work in process	11	(5,51,74,146.00)	(7,16,30,658.00)
Depreciation		70,828.00	1,30,787.00
Other expenses	12	46,29,329.11	42,14,695.83
Interest Cost		14,29,716.00	10,99,731.00
Total Expenses		76,993.18	1,45,917.50
V. Profit before exceptional and extraordinary items and	(III - IV)	(47,596.18)	5,025.50
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		(47,596.18)	5,025.50
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		(47,596.18)	5,025.50
X. Tax expense:			
(1) Current tax		-	23,109.00
(2) Previous Years		-	-
(3) Deferred tax		-	-
XI. Profit(Loss) from the period from continuing	(VII-VIII)	(47,596.18)	(18,083.50)
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		(47,596.18)	(18,083.50)
XVI. Earning per equity share:	13		
(1) Basic		(4.76)	(1.81)
(2) Diluted		(4.76)	(1.81)

Summary of significant accounting policies

1

The Accompanying notes are an integral part of the financial statements
As per our report of even date

For KAMLESH AGARWAL
Chartered Accountant

Kamlesh Agarwal
(Kamlesh Agarwal)
Proprietor
Membership No. - 060551

Place - Howrah
Date - August 30, 2017

For and on behalf of the Board of Directors

ASTER VINIMAY PVT. LTD.

R. K. Agarwal

Authorised Signatory / Director

ASTER VINIMAY PVT. LTD.

Abhishek
Authorised Signatory / Director

ASTER VINIMAY PVT.LTD**CIN: U51109WB2006PTC111765****Notes to financial statements for the year ended 31 March 2017****1. SIGNIFICANT ACCOUNTING POLICIES****ACCOUNTING CONVENTION**

The Accompanying Financial Statements are prepared under historical cost convention and in accordance with the companies Act, 2013 and in all material aspects with applicable Accounting Standards issued by the Institute of Chartered Accountants of India

REVENUE RECOGNITION

The company follows the mercantile system of accounting and recognizes Income & Expenditure on accrual basis.

INVESTMENTS

Long term investments are stated at cost less provision for diminution in value other than temporary, if any.

TAXATION

- a) Provision for Taxation has been made in accordance with the Income Tax Laws prevailing for the relevant assessment years.
- b) Deferred Tax arising from Timing differences between book and tax profits is accounted for under the liability method, at the tax rates that have been enacted or substantively enacted after the balance sheet date to extent that the timing difference are expected to crystallize as deferred tax charges/ benefit in the profit and loss account and as deferred tax assets/ liabilities in the Balance Sheet.

CONTINGENCIES AND EVENTS OCCURRING AFTER BALANCE SHEET DATE

Events occurring after the date of the Balance Sheet, which provide further evidence of conditions that existed at the Balance Sheet date or that arouse subsequently, are considered upto the date of approval of accounts by the Board of Directors, where material.

PROVISIONS, CONTINGENTS LIABILITIES AND CONTINGENT ASSETS

Contingent liabilities, if material, are disclosed by way of notes, contingent assets are not recognized or disclosed in the financial statements. A provision is recognized when an enterprise has a present obligation as a result of past event(s) and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation(s), in respect of which a reliable estimate can be made for the amount of obligation.

DISCLOSURE ON SPECIFIED BANK NOTES

During the year, the company had specified Bank Notes (SBNs) or other denomination notes as defined in the MCA notification, G.S.R. 308 (E), dated 31st March 2017. The details of SBNs held and transacted during the period from 8th November, 2016 to 30th December 2016, the denomination-wise SBNs and other notes as per the notification are as follows:

Particulars	SBNs*	Other Denomination notes	Total
Closing Cash in Hand as on 08.11.2016	4,50,000.00	24,786.00	4,74,786.00
(+) Permitted Receipts	-	1,55,000.00	1,55,000.00
(-) Permitted Payments	-	1,44,789.00	1,44,789.00
(-) Amount deposited in Bank	4,50,000.00	-	4,50,000.00
Closing Cash in Hand as on 31.12.2016	-	34,997.00	34,997.00

2. SHARE CAPITAL

Share Capital	31/03/2017		31/03/2016	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Authorised				
Equity Shares of Rs.10 each	20,000.00	2,00,000.00	20,000.00	2,00,000.00
Issued, subscribed and fully paid up shares				
Equity Shares of Rs.10 each	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Total	10,000.00	1,00,000.00	10,000.00	1,00,000.00

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

Particulars	31/03/2017		31/03/2016	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Shares outstanding at the beginning of the year	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	10,000.00	1,00,000.00	10,000.00	1,00,000.00

**ASTER VINIMAY PVT. LTD.**

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Authorised Signatory / Director

ASTER VINIMAY PVT. LTD.

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Authorised Signatory / Director

ASTER VINIMAY PVT.LTD
CIN: U51109WB2006PTC111765

Notes to financial statements for the year ended 31 March 2017

b. Terms / rights attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity share is entitled to one vote per share. The Company has not declared any dividend on equity shares for the financial year 2016-17. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c. Shares held by holding / ultimate holding company and / or their subsidiaries / associates

NIL Equity Shares (Previous year - NIL) are held by the holding company.

d. Details of shareholders holding more than 5% shares in the Company

Name of Shareholder	31/03/2017		31/03/2016	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Smriti Kedia	5,000	50.00%	5,000	50.00%
Rajiv Agarwal	500	5.00%	500	5.00%
Tirupati Hitech Pvt.Ltd	4,500	45.00%	4,500	45.00%

e. Aggregate no. of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date:

Particulars	31/03/2017	31/03/2016
	Equity Shares :	
Fully paid up pursuant to contract(s) without payment being received in cash	NIL	NIL
Fully paid up by way of bonus shares	NIL	NIL
Shares bought back	NIL	NIL

As per records of the Company, including its register of shareholders / members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

3. RESERVES AND SURPLUS

Particulars	31/03/2017	31/03/2016
	Amount (Rs.)	Amount (Rs.)
a. Securities Premium Account		
Opening Balance	-	-
Add : Securities premium credited on Share issue	-	-
Less : Premium Utilised for various reasons	-	-
Premium on Redemption of Debentures	-	-
For Issuing Bonus Shares	-	-
Closing Balance	-	-
b. Surplus / (deficit) in the statement of profit and loss		
Balance as per last financial statement	-	-
(+) Net Profit/(Net Loss) For the current year	(1,09,004.98)	(90,921.48)
(-) Transfer from reserves	(47,596.18)	(18,083.50)
Closing Balance	(1,56,601.16)	(1,09,004.98)
Total	(1,56,601.16)	(1,09,004.98)

4. SHORT TERM BORROWINGS

Particulars	31/03/2017	31/03/2016
	Amount (Rs.)	Amount (Rs.)
Unsecured		
Loans & Advances from related parties	4,06,80,588.00	3,40,58,036.00
Loans and advances from others	77,01,723.00	96,13,784.00
Total	4,83,82,311.00	4,36,71,820.00



ASTER VINIMAY PVT. LTD.

TR Anar Kedia
 Authorised Signatory / Director

ASTER VINIMAY PVT. LTD.

Anurag Kedia
 Authorised Signatory / Director

ASTER VINIMAY PVT.LTD
CIN: U51109WB2006PTC111765

Notes to financial statements for the year ended 31 March 2017

5. OTHER CURRENT LIABILITIES

Particulars	31/03/2017	31/03/2016
	Amount (Rs.)	Amount (Rs.)
Service Tax Payable	4,39,884.00	5,25,216.00
Professional Tax payable	484.00	-
TDS payable	61,725.00	-
Flat Advance	13,83,93,560.00	9,12,69,689.00
Salary Payable	-	-
Outstanding Audit Fees	10,000.00	10,000.00
Security Deposit payable	-	9,02,097.00
Outstanding liability	3,000.00	-
Provision for income tax	23,109.00	23,109.00
Total	13,89,31,762.00	9,27,30,111.00

7. INVENTORIES

Particulars	31/03/2017	31/03/2016
	Amount (Rs.)	Amount (Rs.)
Work in Progress	20,38,21,046.00	14,86,46,900.00
Total	20,38,21,046.00	14,86,46,900.00

8. CASH AND BANK BALANCES

Particulars	Current	
	31/03/2017	31/03/2016
Cash and cash equivalents		
Balances with Banks		
- on current accounts	20,22,691.77	53,61,128.88
- on fixed deposit accounts		
Cash in hand	80,738.00	3,66,774.50
Total	21,03,429.77	57,27,903.38

9. SHORT TERM LOANS & ADVANCES

Particulars	31/03/2017	31/03/2016
	Amount (Rs.)	Amount (Rs.)
<u>Unsecured</u>		
Loans & Advances to related parties	3,92,636.00	3,60,036.00
Loans & Advances to other parties	36,12,118.07	14,78,230.64
Total	40,04,754.07	18,38,266.64

10. OTHER INCOME

Particulars	31/03/2017	31/03/2016
	Amount (Rs.)	Amount (Rs.)
Interest Income		
Legal fees recd	29,397.00	29,796.00
Cancellation charges		63,297.00
nomination charges		57,850.00
Total	29,397.00	1,50,943.00

11. COST OF MATERIAL CONSUMED

Particulars	31/03/2017	31/03/2016
	Amount (Rs.)	Amount (Rs.)
Materials purchased & Land Development	3,49,26,360.16	5,04,29,503.84
Professional fees	4,09,716.00	5,79,730.00
Labour charges	1,29,20,119.91	1,48,90,705.83
Legal Expenses		940.00
Municipality expenses & Fees	5,00,000.00	1,850.00
Conversion expenses		32.00
electricity expenses	3,65,070.00	4,28,600.00
Total	4,91,21,266.07	6,63,31,361.67



ASTER VINIMAY PVT.LTD.

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Authorised Signatory / Director

ASTER VINIMAY PVT.LTD.

Abhishek
 Authorised Signatory / Director

ASTER VINIMAY PVT LTD**SCHEDULE - 6 :: FIXED ASSETS**

	Rate of Dep	Gross Block			Depreciation			Net Block		
		Opening Balance	Addition during the year	Deletion during the year	Closing Balance	Opening Balance	For the year	Closing Balance	Closing Balance	Closing Balance
Air Conditioner	13.91%	81,250.00	-		81,250.00	43,338.00	17,087.00	60,425.00	20,825.00	37,912.00
Computer	40.00%	97,417.00	-		97,417.00	69,993.00	17,321.00	87,314.00	10,103.00	27,424.00
Furniture	18.10%	60,200.00	15,000.00		75,200.00	26,056.00	10,361.00	36,417.00	38,783.00	34,144.00
FTA System	13.91%	1,12,656.00	-		1,12,656.00	54,838.00	26,059.00	80,897.00	31,759.00	57,818.00
Total		3,51,523.00	15,000.00	-	3,66,523.00	1,94,225.00	70,828.00	2,65,053.00	1,01,470.00	1,57,298.00
Previous Year		2,92,888.00	58,635.00	-	3,51,523.00	63,438.00	1,30,787.00	1,94,225.00	1,57,298.00	2,29,450.00
								Capital Work-in-progress	-	-
								Grand Total	1,01,470.00	1,57,298.00



ASTER VINIMAY PVT. LTD.

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Authorised Signatory / Director

ASTER VINIMAY PVT. LTD.

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Authorised Signatory / Director

ASTER VINIMAY PVT.LTD

CIN: U51109WB2006PTC111765

Notes to financial statements for the year ended 31 March 2017

Particulars	31/03/2017	31/03/2016
	Amount (Rs.)	Amount (Rs.)
Opening Stock:		
Work in Process	14,86,46,900.00	7,70,16,242.00
Finished Goods		
Closing Stock:		
Work in Process	20,38,21,046.00	14,86,46,900.00
Finished goods		
Total	(5,51,74,146.00)	(7,16,30,658.00)

Particulars	31/03/2017	31/03/2016
	Amount (Rs.)	Amount (Rs.)
Payment to Auditor - refer below	10,000.00	10,000.00
Bank Charges	6,568.11	5,584.26
Fuel Expenses	1,06,128.00	76,219.00
Filing Fees	5,400.00	4,544.00
Salary & Bonus	22,05,185.00	19,38,989.00
Conveyance Expenses	9,559.00	22,374.00
Business Promotion expenses		41,000.00
Advertisement	6,06,433.00	5,79,610.00
General Expenses	1,480.00	42,166.00
Repar & Maintenance	15,400.00	5,285.00
Printing & Stationary	12,168.00	24,363.00
Postage & Courier	75.00	39.00
Telephone Expenses	44,350.00	37,730.00
Interest on Profession Tax & service tax	30,695.00	44,658.51
Security service charges	5,46,912.00	5,05,880.00
Brokerage	8,23,017.00	7,00,000.00
Rates & Taxes	1,19,025.50	5,083.50
Subscription & Donation	39,622.00	65,401.00
computer expenses	4,543.00	40,125.00
Facilitation charges		14,000.00
ST SBC Expenses	29,383.50	51,644.56
PF & ESI employers contribution	13,385.00	
Office maintenance expenses		
Total	46,29,329.11	42,14,695.83

Particulars	31/03/2017	31/03/2016
	Amount (Rs.)	Amount (Rs.)
Payment to Auditor	10,000.00	10,000.00
Statutory Audit Fee	10,000.00	10,000.00
Total	10,000.00	10,000.00



ASTER VINIMAY PVT. LTD.

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Authorised Signatory / Director

ASTER VINIMAY PVT. LTD.

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Authorised Signatory / Director

ASTER VINIMAY PVT.LTD
CIN: U51109WB2006PTC111765
Notes to financial statements for the year ended 31 March 2017

Particulars	31/03/2017	31/03/2016
Profit after Tax	(47,596.18)	(18,083.50)
Weighted average no. of equity shares in calculating basis EPS	10,000.00	10,000.00
Earnings per Share	(4.76)	(1.81)

15. SEGMENT INFORMATION
The Company is engaged in the real estate business in India only which is the only business segment of the company.

16. RELATED PARTY DISCLOSURES

Name of related parties and related party relationship
Key Management Personnel

RAM KUMAR KEDIA
RAJIV AGARWAL

Related Party transactions

NIL

Particulars	31/03/2017	31/03/2016
	NIL	NIL

Particulars	31/03/2017	31/03/2016
	NIL	NIL

19. DETAILS OF DUES TO MICRO AND SMALL ENTERPRISES AS DEFINED UNDER MSMED ACT, 2006

Particulars	31/03/2017	31/03/2016
The principal amount and interest remaining unpaid to any supplier at the end of each accounting year	NIL	NIL
Principal amount due to micro and small enterprises	NIL	NIL
Interest due on above		

Particulars	31/03/2017	31/03/2016
	NIL	NIL

Particulars	31/03/2017	31/03/2016
	NIL	NIL

22. The company is mainly engaged in the business of construction and real estate business.

23. In the opinion of the management, no impairment of assets has taken place during the financial year which can necessitate any provision. All receivables / loans and advances are realisable and hence no provision has been made in the books of accounts.

24. Previous year figures have been regrouped / rearranged wherever necessary.



ASTER VINIMAY PVT. LTD.

R K Kedia

Authorised Signatory / Director

ASTER VINIMAY PVT. LTD.

Ajmer Singh

Authorised Signatory / Director

ASTER VINIMAY PVT LTD

DEPRECIATION AS PER IT ACT

	Rate of Dep	Gross Block				Net Block	
		Opening Balance	Addition during the year	Deletion during the year	Closing Balance	For the year	Closing Balance
Air Conditioner	15.00%	56,793.00	-		56,793.00	8,519.00	48,274.00
Computer	60.00%	21,020.00	-		21,020.00	12,612.00	8,408.00
Furniture	10.00%	46,324.00	15,000.00		61,324.00	6,132.00	55,192.00
FTA System	15.00%	84,442.00	-		84,442.00	12,666.00	71,776.00
Total		2,08,579.00	15,000.00	-	2,23,579.00	39,929.00	1,83,650.00

ASTER VINIMAY PVT. LTD.

R. K. Singh

Authorised Signatory / Director

ASTER VINIMAY PVT. LTD.

Arjun Singh

Authorised Signatory / Director

