



**INDEPENDENT AUDITORS' REPORT**

To  
The Members  
**M/S Abhisikta Nirman Private Limited**

**Report on the audit of the financial statements**

**Opinion**

We have audited the accompanying financial statements of M/S Abhisikta Nirman Private Limited ("the Company"), which comprise the balance sheet as at March 31, 2019, and the Statement of Profit and Loss Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, its **Profit** for the year ended on that date.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

The Company's **net worth is positive** and company **not taken any loan** from any financial institutions and Company has prepared the aforesaid statement on a going concern basis.

**Key audit matters**

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



Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted private company.

### **Information other than the financial statements and auditors' report thereon**

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this Auditors' Report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other Information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

### **Management's responsibility for the financial statements**

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The boards of directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's responsibilities for the audit of the financial statements**

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



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

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

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

#### **Report on other legal and regulatory requirements**

The provisions of the **Companies (Auditor's Report) Order, 2016** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

(a) It is not a subsidiary or holding company of a public company;



- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.

**As required by Section 143(3) of the Act, we report that:**

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of profit and loss, 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 March 31, 2019 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and no any borrowings from banks and financial institutions at any time during the year is taken, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; 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;
- The Company does not have any pending litigations which would impact its financial position;
  - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
  - There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.



**For STAG & ASSOCIATES  
Chartered Accountants  
F.R.No.0328413E**

*Satish Kumar Agrawal*

**(SATISH KUMAR AGRAWAL)  
Partner  
Membership No.303516**

Place: Kolkata  
Date: 25<sup>th</sup> June, 2019

**ABHISIKTA NIRMAN PRIVATE LIMITED**  
**BALANCE SHEET AS AT 31 MARCH, 2019**

Particulars	Note No.	As at 31 March, 2019		As at 31 March, 2018	
		Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)
<b>A EQUITY AND LIABILITIES</b>					
1 Shareholders' funds					
(a) Share Capital	3	150,000		150,000	
(b) Reserves and Surplus	4	308,479	458,479	165,912	315,912
2 Share Application Money Pending Allotment			-		-
3 Current liabilities					
(a) Other Current Liabilities	5		25,527,452		9,880,604
<b>TOTAL</b>			<b>25,985,931</b>		<b>10,196,516</b>
<b>B ASSETS</b>					
1 Non-current assets					
(a) Fixed Assets					
(I) Tangible Assets	6	43,891		55,457	
(II) In-Tangible Assets		-	43,891	-	55,457
2 Current assets					
(a) Inventories	7	19,202,538		6,162,367	
(b) Trade Receivables	8	1,303,360		180,000	
(c) Cash and Bank Balances	9	528,187		2,634,729	
(d) Short Term Loans and Advances	10	4,907,955	25,942,040	1,163,963	10,141,059
<b>TOTAL</b>			<b>25,985,931</b>		<b>10,196,516</b>

See Significant Accounting Policies and Accompanying Notes to the Financial Statements

In terms of our report attached,  
**FOR STAG & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**F.R.NO. 328413E**

*Satish Kumar Agrawal*

**(SATISH KUMAR AGRAWAL)**  
**PARTNER**  
**M.NO. 303516**



**By Order of the Board**  
**for and on behalf of**  
**Abhisikta Nirman Private Ltd**

*Sushanta Saha*  
*Ashut Kumar*  
**Director**      **Director**

**Place: Kolkata**  
**Date: 25th June, 2019**

# ABHISIKTA NIRMAN PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31 March, 2019

Particulars	Note No.	For the year ended	For the year ended
		31 March, 2019	31 March, 2018
		Amount ( Rs)	Amount ( Rs)
<b>A CONTINUING OPERATIONS</b>			
1 Revenue From Operation	11	7,695,010	4,106,945
<b>Total Revenue</b>		<b>7,695,010</b>	<b>4,106,945</b>
2 <b>Expenses</b>			
(a) Employee Benefits Expenses	12	1,560,000	750,000
(b) Operating Expenses	13	5,832,636	3,150,000
(c) Depreciation and Amortisation	6	15,333	17,656
(d) Other Expenses	14	141,382	93,841
<b>Total Expenses</b>		<b>7,549,351</b>	<b>4,011,497</b>
3 <b>Profit / (Loss) Before Exceptional and Extraordinary Items and Tax (2 - 3)</b>		<b>145,659</b>	<b>95,448</b>
4 Less: Exceptional Items		-	-
5 <b>Profit / (Loss) Before Extraordinary Items and Tax(4 + 5)</b>		<b>145,659</b>	<b>95,448</b>
6 Extraordinary Items		-	-
7 <b>Profit / (Loss) Before Tax (6 + 7)</b>		<b>145,659</b>	<b>95,448</b>
8 <b>Tax Expense:</b>			
(a) Current Tax Expense For Current Year		40,000	32,000
9 <b>Profit / (Loss) From Continuing Operations (8 + 9)</b>		<b>105,659</b>	<b>63,448</b>
<b>B DISCONTINUING OPERATIONS</b>		-	-
<b>C TOTAL OPERATIONS</b>		<b>105,659</b>	<b>63,448</b>
10 <b>Profit / (Loss) For The Year</b>		<b>105,659</b>	<b>63,448</b>
11.i <b>Earnings Per Share (of ` Rs. 10/- each):</b>			
(a) Basic			
(i) Continuing Operations	15.2a	7.04	4.23
11.ii <b>Earnings Per Share (excluding extraordinary items) (of ` Rs. 10/- each):</b>			
(a) Basic			
(i) Continuing Operations	15.2b	7.04	4.23
<b>See accompanying notes forming part of the financial statements</b>			

In terms of our report attached.

**FOR STAG & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**F.R.NO. 328413E**

*Satish Kumar Agrawal*

**(SATISH KUMAR AGRAWAL)**  
**PARTNER**

**M.NO. 303516**

**Place: Kolkata**

**Date: 25th June, 2019**



**By Order of the Board**  
**for and on behalf of**  
**For ABHISIKTA NIRMAN PRIVATE LIMITED**

*Sushant Sahu*

**Director**

*Arpit Kumar*

**Director**

# ABHISIKTA NIRMAN PRIVATE LIMITED

## Notes forming part of the financial statements

Note	Particulars
<b>1 Corporate information</b>	<p>M/s. Abhisikta Nirman Private Limited (The Company) is a private limited company incorporated on dated 06.02.2012, having its registered office at 23A/71, Jessore Road, Sri Durga Colony, Kolkata-700 028. The company is planning to start its construction business shortly. Presently company engaged in the business of supply of building materials and construction petti contract.</p>
<b>2 Significant accounting policies</b>	<p>The Company maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles ["GAAP"] in India, in compliance with the provisions of the Companies Act, 2013 and the Accounting Standards as specified in the Companies (Accounting Standard) Rules, prescribed by the Central Government.</p> <p>The preparation of financial statements in conformity with GAAP requires that the management of the Company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements.</p>
<b>2.1 Basis of accounting and preparation of financial statements</b>	<p>The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.</p>
<b>2.2 Use of estimates</b>	<p>The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.</p>
<b>2.3 Tangible Fixed Assets and Depreciation</b>	<p>Fixed Assets (other than building) are stated at purchase price. The Depreciation on Fixed Assets is calculated on written down value method at the rate prescribed in Schedule-II of the Companies Act, 2013. All Fixed Assets have been valued at historical cost less depreciation.</p>
<b>2.4 Revenue Recognition</b>	<p>The company provides some service and received service charges and the same is charging and crediting in profit and loss account. Company follows the practice of accounting for such income on accrual basis.</p>
<b>2.5 Retirement Benefits</b>	<p>No provision for the payment of gratuity has been made as the provisions of the payment of gratuity Act is not applicable.</p>



# ABHISIKTA NIRMAN PRIVATE LIMITED

## Notes forming part of the financial statements

Note	Particulars
2.6	<b>Investments</b> The company has no any long term investments.
2.7	<b>Earnings per share</b> Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations.
2.8	<b>Taxes on income</b> Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.





**ABHISIKTA NIRMAN PRIVATE LIMITED****Notes forming part of the financial statements****Note 3 Share capital**

Particulars	As at 31 March, 2019		As at 31 March, 2018	
	Number of shares	Amount ( Rs.)	Number of shares	Amount ( Rs.)
(a) Authorised Equity shares of Rs.10/- each with voting rights	50,000	500,000	50,000	500,000
	50,000	500,000	50,000	500,000
(b) Issued,Subscribed and fully paid up Equity shares of Rs.10/- each with voting rights	15,000	150,000	15,000	150,000
<b>Total</b>	<b>15,000</b>	<b>150,000</b>	<b>15,000</b>	<b>150,000</b>

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening	Fresh issue	Bonus,	Closing
Equity shares with voting rights				
Year ended 31 March, 2019				
- Number of shares	15,000	-	-	15,000
- Amount (in Rs.)	150,000	-	-	150,000
Year ended 31 March, 2018				
- Number of shares	15,000	-	-	15,000
- Amount (in Rs.)	150,000	-	-	150,000

The company has issued only one class of shares referred to as equity shares having a par value of Rs. 10/-.

Each holder of equity shares is entitled to one vote per share.

(ii) The followings share holders of the company who holds more then 5 percent shares of the company.

Name	No. of share held	Persantage
Arpit Kumar	7500	50.00%
Sushanta Saha	7500	50.00%

**Note : 4****Reserve & Surplus**

Particulars	As At 31.03.2019		As At 31.03.2018	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
a) Surplus / (Deficit) in Statement of Profit and Loss				
Opening Balance	165,912		102,464	
Add: Profit / (Loss) for the year	105,659		63,448	
Add: Earlier Year Tax Adjustment	36,908	308,479	-	165,912
		<b>308,479</b>		<b>165,912</b>



**ABHISIKTA NIRMAN PRIVATE LIMITED**

**Notes forming part of Financial Statements**

PARTICULARS	As at 31 March, 2019	As at 31 March, 2018
	Amount In Rs.	Amount In Rs.
<b>Note 5</b>		
<b><u>Other Current Liabilities</u></b>		
Advance for Assets	10,289,493	-
Creaditors for Goods	5,834,492	5,793,400
Advance From Directors	215,150	28,668
Provision for other Expenses/contract etc	9,148,317	3,978,336
Provision for Tax Expenses	40,000	80,200
	<b>25,527,452</b>	<b>9,880,604</b>
<b>Note 7</b>		
<b><u>Inventories</u></b>		
<b><u>Project W.I.P</u></b>		
Building W.I.P (As taken and certified by the management)	19,202,538	6,162,367
	<b>19,202,538</b>	<b>6,162,367</b>
<b>Note 8</b>		
<b><u>Trade Receivables(Unsecured considered goods)</u></b>		
More then six months	180,000	-
Others	1,123,360	180,000
	<b>1,303,360</b>	<b>180,000</b>
<b>Note 9</b>		
<b><u>Cash and Bank Balances</u></b>		
(a) Cash on hand	47,371	36,721
(b) Balance with Banks In current Account	480,816	2,598,008
	<b>528,187</b>	<b>2,634,729</b>
<b>Note 10</b>		
<b><u>Short Term Loans and Advances</u></b>		
<b><u>Loans</u></b> (Secured Considered Goods)		
To Others		
<b><u>ADVANCES</u></b> (Recoverable in cash or kind or for value to be received)		
Unsecured Considered Goods		
Advance to Others	4,546,614	835,902
Advance Income Tax	-	61,393
Tax Deducted At Source	56,370	77,639
GST (InPut)	304,971	189,029
	<b>4,907,955</b>	<b>1,163,963</b>



## ABHISIKTA NIRMAN PRIVATE LIMITED

Notes Forming Parts of Financial Statements

P A R T I C U L A R S	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	As On 01.04.2018 Rs.	Addition Rs.	Transferred Rs.	As At 31.03.2019 Rs.	Upto 31.03.2018 Rs.	For the Year Rs.	Adjusted during the year Rs.	Upto 31.03.2019 Rs.	As on 31.03.2019 Rs.	As on 31.03.2018 Rs.
ELECTRICAL & FITTINGS	22,550	-	-	22,550	13,014	2,469	-	15,483	7,067	9,536
FURNITURE & FIXTURE	75,311	3,767	-	79,078	40,383	10,018	-	50,401	28,677	34,928
COMPUTER	49,050	-	-	49,050	38,057	2,846	-	40,903	8,147	10,993
<b>T O T A L</b>	<b>146,911</b>	<b>3,767</b>	<b>-</b>	<b>150,678</b>	<b>91,454</b>	<b>15,333</b>	<b>-</b>	<b>106,787</b>	<b>43,891</b>	<b>55,457</b>
<b>PREVIOUS YEAR</b>	<b>117,110</b>	<b>29,801</b>	<b>-</b>	<b>146,911</b>	<b>73,798</b>	<b>17,656</b>	<b>-</b>	<b>91,454</b>	<b>55,457</b>	<b>43,312</b>



**ABHISIKTA NIRMAN PRIVATE LIMITED**
**Notes Forming Parts of Financial Statements**

PARTICULARS	As at 31 March, 2019	As at 31 March, 2018
	Amount In Rs.	Amount In Rs.
<b>Note 11</b>		
<b>Revenue From Operation</b>		
(a) Sales/Contract/Service Charges	7,695,010	4,106,945
	<b>7,695,010</b>	<b>4,106,945</b>
<b>Note 12</b>		
<b>Employee Benefits Expenses</b>		
Directors Salary	720,000	540,000
Staff Salary including Bonous	840,000	180,000
	<b>1,560,000</b>	<b>720,000</b>
<b>Note 13</b>		
<b>Operating Expenses</b>		
<b>Appartment Project Expenses</b>		
<b>Opening Stock (W.I.P)</b>	6,162,367	1,225,223
Salary Paid	131,200	46,250
Rent Expenses	254,940	33,000
Camra Installation	24,220	-
Travelling Expenses	309,606	122,734
Legal Expenses	936,612	66,600
Carrying Expenses	25,075	24,596
Plumbing Expenses	499,070	1,147
Building Material Expenses	3,570,305	5,701,097
Subscription	79,500	3,000
Rates & Taxes	-	232
Labour Charges	641,898	1,504,074
Misc. Expenses	97,054	13,594
Telephone Expenses	-	1,999
Service Charges	200,000	152,000
Electric Bills/Goods/Transfermer	463,873	3,398
Municipal Tax/Plan Expenses	261,954	308,923
Land Aquisition Cost	11,199,000	101,000
Enginers Fees	178,500	3,500
	<b>25,035,174</b>	<b>9,312,367</b>
Less: Building W.I.P	19,202,538	6,162,367
Appartment Project Expenses	<b>5,832,636</b>	<b>3,150,000</b>



**ABHISIKTA NIRMAN PRIVATE LIMITED****Notes Forming Parts of Financial Statements**

PARTICULARS	As at 31 March, 2019	As at 31 March, 2018
	Amount In Rs.	Amount In Rs.
<b>Note 14</b>		
<b>Other Expenses</b>		
Accounting Charges	36,000	12,000
Consultancy Charges	24,000	18,000
Travelling Expenses	11,699	-
Audit Fee	10,000	10,000
Preliminary Expenses Written off	-	-
Bank Charges	4,637	1,496
Donation	-	-
Interest/fee on Tax	18,096	2,545
MCA Fees	3,050	11,200
Municipal License Fees	-	30,000
Rent	-	6,000
Misc. Expenses	1,700	100
Professional Tax	2,500	2,500
Repairing Expenses	29,700	
	<b>141,382</b>	<b>93,841</b>



# ABHISIKTA NIRMAN PRIVATE LIMITED

## Notes Forming Parts of Financial Statements

### Note 15 Disclosures under Accounting Standards

Note	Particulars		
15.1	<b>Related party transactions</b>		
15.1.a	<b>Details of related parties:</b>		
	Description of relationship	Names of related parties	
	NIL	NIL	
	Note: Related parties have been identified by the Management.		
	<b>Details of related party transactions during the year ended 31 March, 2019 and balances outstanding as at 31 March, 2019:</b>		
15.1.b		Entities in which ANPL / shareholders/relatives of ANPL have significant influence	Total
	AJAY KUMAR SAHA	10280	10280
	ARATI SAHA	405000	405000
	SUSHANTA SAHA(DIRECTOR) C/A	620150	620150
	AJAY KUMAR SAHA Salary	240000	240000
	ARATI SAHA Salary	240000	240000
	SUSHANTA SAHA(DIRECTOR) Salary	300000	300000
	RASHMI SINHA Salary	360000	360000
	ARPIT KUMAR (DIRECTOR) Salary	420000	420000
	<b>PARTICULARS</b>	<b>As at 31 March, 2019</b>	<b>As at 31 March, 2018</b>
		<b>Amount In Rs.</b>	<b>Amount In Rs.</b>
15.2	<b>Earnings per share</b>		
	<b>Basic</b>		
15.2.a	<b>Continuing operations</b>		
	Net profit / (loss) for the year from continuing operations	105,659.00	63,448.00
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	105,659.00	63,448.00
	Weighted average number of equity shares	15,000	15,000
	Par value per share	10.00	10.00
	Earnings per share from continuing operations - Basic	7.04	4.23
	<b>Basic (excluding extraordinary items)</b>		
15.2.b	<b>Continuing operations</b>		
	Net profit / (loss) for the year from continuing operations	105,659.00	63,448.00
	(Add) / Less: Extraordinary items (net of tax) relating to continuing operations	-	-
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders, excluding extraordinary items	105,659.00	63,448.00
	Weighted average number of equity shares	15,000	15,000
	Par value per share	10.00	10.00
	Earnings per share from continuing operations, excluding extraordinary items - Basic	7.04	4.23



**ABHISIKTA NIRMAN PRIVATE LIMITED**

Notes Forming Parts of Financial Statements

**Note 16 Previous year's figures**

**Particulars**

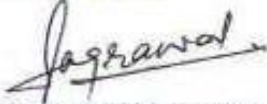
- 16.1 The Revised Schedule III has become effective from 1 April, 2014 for the preparation of financial statements. This has significantly impacted the disclosure and presentation made in the financial statements. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

In terms of our report attached,

**FOR STAG & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
F.R.NO. 328413E

**By Order of the Board**  
for and on behalf of

For ABHISIKTA NIRMAN PRIVATE LTD



(SATISH KUMAR AGRAWAL)  
PARTNER

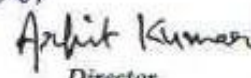
M.NO. 303516

Place: Kolkata

Date: 25th June, 2019



Director



Director