



Smart Vanijya Pvt. Ltd.

Corporate Office : Pusp Niwas, Viswakarma Mandir Road, Khalpara, Siliguri - 734005 (W.B.)

Registered Office : 6 Lyons Range, Unit No. 2, 5th Floor, Kolkata - 700001 (W.B.) India

CIN No. : U51109WB2005PTC103518, Company Pan No. : AAJCS2004A

Ref. No.

Date

DIRECTOR'S REPORT

To,
The Members,

Your Directors have pleasure in presenting the Annual Report of the Company and the accounts for the Financial Year ended March 31, 2018.

1. Financial Results

The company's financial performance for the year ended is given below:-

PARTICULARS	2017-18	2016-17
	(₹)	(₹)
Income	-	-
Less: Expenditure	5,13,707.37	7,080.00
Profit / (Loss) Before Taxation	(5,13,707.37)	(7,080.00)
Less: Provision for Taxation	-	-
Less: Deferred Tax	(1,32,611.00)	-
Profit / (Loss) after Taxation	(3,81,096.37)	(7,080.00)
Profit available for appropriation	(3,81,096.37)	(7,080.00)
Less: Appropriations	-	-
Closing Balance	(3,81,096.37)	(7,080.00)

2. Dividend

The Board does not propose to recommend any dividend on the equity shares of the company.

3. Transfer to Reserves

No amount was transferred to reserves during the aforementioned period.

4. Results of Operations and the State of Company's affair

The company is involved in the construction of residential buildings and has incurred loss of Rs. 3,81,096.37.

5. Change in the nature of business

No change in the nature of business.

6. 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 audit report.

7. Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

No such order has been passed by the Court or Tribunals, affecting the going concern of the company.

8. Details in respect of adequacy of internal financial controls with reference to the Financial Statements



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Ref. No. Internal Financial controls with reference to financial statements were ^{Date}adequate and.....
operating effectively.

9. Details of Subsidiary/Joint Ventures/Associate Companies

The company does not have any Subsidiary/Joint Venture/Associates Companies.

10. Statutory Auditors

M/s. Ashish H Singhal & Co., of Siliguri, the auditor of the Company, expressed their unwillingness to reappoint after the conclusion of the ensuing Annual General Meeting. The Board has expressed their gratitude for the valuable service and advice provided by them during the tenure of their Office.

M/s. G.S. Hora & Associates, Chartered Accountants, Siliguri (Registration No. 316030E) have been offered for appointment. A certificate from them has been received to the effect that their appointment as Statutory Auditors of the Company, if made, would be within the limits prescribed under Section 139 of the Companies Act, 2013.

Further, it is proposed to appoint M/s G.S. Hora & Associates, Chartered Accountants, Siliguri (Registration No. 316030E) as the Statutory Auditors of the Company for a period of 5 years from the conclusion of the ensuing Annual General meeting. The observations, if any, made by the Auditors of the Company in their report read with relevant notes to the Accounts are self explanatory and therefore do not call for any further comments.

11. Comments by board on qualifications made by the Statutory Auditor in his report

No such qualification, reservation or adverse remark or disclaimer has been made by the Statutory Auditor in his report.

12. Comments by board on qualifications made by the Secretarial Auditor in his report

Not applicable to this company.

13. Share Capital

The company has not issued any equity share with differential rights, sweat equity shares or employee stock options during the year.

15. Extract of the annual return

An extract of the annual return in Form MGT - 9 is annexed herewith as **Annexure-A**

16. Conservation of energy, technology absorption and foreign exchange earnings and outgo

Not applicable to the company.

17. Corporate Social Responsibility (CSR)

Not applicable to this Company.

18. Directors:

A) Changes in Directors and Key Managerial Personnel

There have been few changes in the directorship of the company during the year. Mr. Naresh Kumar Bansal and Mrs. Prem Agarwal have ceased to be director of the company with effect from 13th April, 2017 and 15th July, 2017 respectively. Further, Mr. Manoj Kumar Agarwal, Mr.



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Ref. No. Vineet Bansal and Mr. Vikash Bansal have been appointed on the board with effect from 26th
July, 2017 10th April, 2017 and 02nd August, 2018 respectively. Date

B) Declaration by an Independent Director(s) and re- appointment

Not applicable to this company.

C) Formal Annual Evaluation

Not applicable to this company.

19. Number of meetings of the Board of Directors

Seven Board Meetings were held during the financial year 2017-18.

20. Audit Committee

Not applicable to this company.

21. Particulars of loans, guarantees or investments under section 186

The Company has not given loan to other body corporate, which is within the limits prescribed under section 186 of Companies Act 2013.

22. Particulars of contracts or arrangements with related parties:

Information regarding contracts or arrangements with related parties is detailed in financial statements. The particulars of contracts which were required to be entered in register mentioned under the provisions of section 189 of the Companies Act, 2013 have been so entered.

23. Risk management policy

The Board has laid down procedures to mitigate the risks of company. These are periodically reviewed to ensure that Management identifies and controls risk through a properly defined framework.

24. Directors' Responsibility Statement

The Directors' 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 standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments 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 and loss 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 systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.



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25. Disclosure under Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013:

Your Directors state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

26. Detail of Fraud as per Auditors Report

There is no fraud in the Company during the financial year ended 31st March, 2018. This is also being supported by the report of the auditors of the Company as no fraud has been reported in their audit report for the financial year ended 31st March, 2018.

27. State of Company's Affairs

It is imperative that affair of our Company are managed in a fair and transparent manner. This is vital to gain and retain the trust of our shareholders.

28. Compliance with Secretarial Standards

The Company is in compliance with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Central Government under Section 118 (10) of the Act.


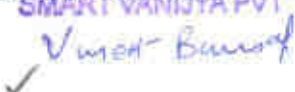
29. Web-Link of Annual Return of the Company

Since the Amended Section 92 (3) has not been notified till the date of this report, there is no such mandate requirement for providing such details.

30. Acknowledgements

An acknowledgement to all stakeholders with whose help, cooperation and hard work the Company is able to achieve the results.

Place : Siliguri,
Date : 27th day of August, 2018

For and on behalf of the Board
SMART VANIJYA PVT LTD SMART VANIJYA PVT LTD
 
Vikash Bansa DIRECTOR Vineet Bansa DIRECTOR
DIRECTOR DIRECTOR
DIN - 00801745 DIN - 02230337



Independent Auditor's Report

To the Members of **SMART VANIJYA PRIVATE LIMITED**

Report on the Financial Statements

We have audited the accompanying financial statements of SMART VANIJYA PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2018, the Statement of Profit and Loss, for the year then ended, and a summary of the 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 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 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 thereunder.

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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



Vinay Banskari



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/loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 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, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

For ASHISH H SINGHAL AND CO

CHARTERED ACCOUNTANT

Ashish Singhal

ASHISH SINGHAL
(PROPRIETOR)

PROPRIETOR
M. No. 308517

Membership No. 308517

Place:-SILIGURI

Date: 27/08/2018



Annexure 'A'

Report on Internal Financial Controls Over Financial Reporting

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 SMART VANIJYA PRIVATE LIMITED ("the Company") as of March 31, 2018 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.





We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2018, 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:-SILIGURI
Date: 27/08/2018

For ASHISH H SINGHAL AND CO
Chartered Accountants & CO.
FRNR 329334E

Ashish Singhal
ASHISH SINGHAL
(PROPRIETOR)
Membership No. 308517

Form MGT-9

EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31/03/2018
 [Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

- i) CIN: U45100WB2005PTC103518
- ii) Registration Date: 03/06/2005
- iii) Name of the company: SMART VANIJYA PRIVATE LIMITED
- iv) Category of the Company: COMPANY LIMITED BY SHARES
 Sub Category of the Company: Company having share capital
- v) Address of the Registered office and contact details: 6, LYONS RANGE UNIT NO. 2, 5TH FLOOR KOLKATA WB 700001
- vi) Whether listed company: YES NO
- vii) Name, Address and Contact details of Registrar and Transfer Agent, if any: NIL

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Name and Description of main products/services	NIC Code of the Product/service	% to total turnover of the company
CONSTRUCTION SERVICES	681	-

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/SUBSIDIARY/ASSOCIATE	% of shares held	Applicable Section
NIL	NIL	NIL	NIL	NIL

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

(i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year			No. of Shares held at the end of the year			% Change during the year
	Demat	Physical	Total	Demat	Physical	Total	
SMART VANIJYA PVT LTD							

SMART VANIJYA PVT LTD
 ✓ Virendra Biswas
 DIRECTOR

SMART VANIJYA PVT LTD
 ✓ Virendra Biswas
 DIRECTOR

A. Promoters																			
(1) Indian																			
a) Individual/ HUF	-	95310	95310	100.00	-	95310	95310.00	100.00	-	95310	95310.00	100.00	-	95310	95310.00	100.00	-	-	-
b) Central Govt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) State Govt (s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
e) Banks/ FI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
f) Any Other..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total (A) (1):-	-	95310	95310.00	100.00	-	95310	95310.00	100.00	-	95310	95310.00	100.00	-	95310	95310.00	100.00	-	-	-
(2) Foreign																			
a) NRIs - Individuals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Other - Individuals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) Banks / FI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
e) Any Other....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total (A) (2):-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	-	95310	95310.00	100.00	-	95310	95310.00	100.00	-	95310	95310.00	100.00	-	95310	95310.00	100.00	-	-	-
B. Public Shareholding																			
I. Institutions																			
a) Mutual Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Banks/ FI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
g) FII's	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SMART VANIJYA PVT LTD

Vinod Kumar

DIRECTOR

SMART VANIJYA PVT LTD

Vinod Kumar

DIRECTOR

Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-
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)	-	95310	95310.00	100.00	-	95310	95310.00	100.00	-

(ii) Shareholding of Promoters

Sr No	Promoters Name	Shareholding at the beginning of the year				Share holding at the end of the year				% change in share holding 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	DURGA PRASAD AGARWAL	5000	5.25	-	-	5000	5.25	-	-	-
2	PREM AGARWAL	14000	14.69	-	-	14000	14.69	-	-	-
3	BINOD KUMAR BANSAL AND SONS	11000	11.54	-	-	11000	11.54	-	-	-
4	BINOD KUMAR BANSAL	4000	4.20	-	-	4000	4.20	-	-	-
5	HARIKISHAN AGARWAL AND SONS	10000	10.49	-	-	10000	10.49	-	-	-
6	JHANKU DEVI AGARWAL	11000	11.54	-	-	11000	11.54	-	-	-
7	MANOJ KUMAR AGARWAL	11090	11.64	-	-	11090	11.64	-	-	-

SMART VANIJYA PVT LTD

SMART VANIJYA PVT LTD

✓
Virendra Bansal
DIRECTOR

✓
Virendra Bansal
DIRECTOR

8	PUSPA BANSAL	4000	4.20	-	4000	4.20	-
9	SUBHASH CHAND AGARWAL	2220	2.33	-	2220	2.33	-
10	SUSHIL KUMAR AGARWAL	9000	9.44	-	9000	9.44	-
11	NARESH KUMAR BANSAL	14000	14.69	-	14000	14.69	-
	Total	95310	100.00	-	95310	100.00	-

(iii) Change in Promoters' Shareholding (please specify, if there is no change) YES NO

There is no change during the year

Note

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sr No	Top ten Shareholders Name	Shareholding at the beginning/end of the year			Changes during the year			Cumulative Shareholding during the year	
		Date	No. of Shares	% of total Shares of the company	Date	(+)/Increase/ (-)/Decrease	Reason	No. of Shares	% of total Shares of the company
1	BINOD KUMAR BANSAL AND SONS	01-Apr-2017	11000	11.54		-		11000	11.54
		31-Mar-2018	11000	11.54		-		11000	11.54
2	BINOD KUMAR BANSAL	01-Apr-2017	4000	4.20		-		4000	4.20
		31-Mar-2018	4000	4.20		-		4000	4.20
3	HARIKISHAN AGARWAL AND SONS	01-Apr-2017	10000	10.49		-		10000	10.49
		31-Mar-2018	10000	10.49		-		10000	10.49
4	JHAMKU DEVI AGARWAL	01-Apr-2017	11000	11.54		-		11000	11.54
		31-Mar-2018	11000	11.54		-		11000	11.54
5	MANOJ KUMAR AGARWAL	01-Apr-2017	11090	11.64		-		11090	11.64
		31-Mar-2018	11090	11.64		-		11090	11.64
6	PUSPA BANSAL	01-Apr-2017	4000	4.20		-		4000	4.20
		31-Mar-2018	4000	4.20		-		4000	4.20
7	SUSHIL KUMAR AGARWAL	01-Apr-2017	9000	9.44		-		9000	9.44
		31-Mar-2018	9000	9.44		-		9000	9.44
8	SUBHASH CHAND AGARWAL	01-Apr-2017	2220	2.33		-		2220	2.33

SMART VANUJA PVT LTD

Vineet Bansal

DIRECTOR

SMART VANUJA PVT LTD

Vinod Bansal

DIRECTOR

	31-Mar-2018	2220	2.33		-		2220	2.33
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(v) Shareholding of Directors and Key Managerial Personnel

Sr No	Directors and KMP Name	Date	Shareholding at the beginning/end of the year		Changes during the year			Cumulative Shareholding during the year	
			No. of Shares	% of total Shares of the company	Date	(+)/Increase/(-)Decrease	Reason	No. of Shares	% of total Shares of the company
1	DURGA PRASAD AGARWAL	01-Apr-2017	5000	5.25		-		5000	5.25
		31-Mar-2018	5000	5.25		-		5000	5.25
2	VINEET BANSAL	01-Apr-2017	-	-		-		-	-
		31-Mar-2018	-	-		-		-	-
3	MANOJ KUMAR AGARWAL	01-Apr-2017	11090	11.64		-		11090	11.64
		31-Mar-2018	11090	11.64		-		11090	11.64

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

Indebtedness at the beginning of the financial year		Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
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	-	-	1,36,00,000.00	-	-
• Reduction	-	-	-	-	-
Net Change	-	-	-	-	-
Indebtedness at the end of the financial year					
i) Principal Amount	-	-	1,36,00,000.00	-	-
ii) Interest due but not paid	-	-	4,36,893.00	-	-

SMART VANIJYA PVT LTD

SMART VANIJYA PVT LTD

✓ *Vinay K. Bawa*
DIRECTOR

✓ *V. K. Bawa*
DIRECTOR

A. COMPANY					
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

SMART VANIJYA PVT LTD

Vijay Kumar
DIRECTOR

SMART VANIJYA PVT LTD

Vinod Kumar
DIRECTOR

Balance Sheet as at 31st March 2018

₹ in rupees

Particulars	Note No.	As at 31st March 2018	As at 31st March 2017
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	9,53,100.00	9,53,100.00
Reserves and surplus	2	28,25,855.18	32,06,951.55
Money received against share warrants			
		37,78,955.18	41,60,051.55
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	3	1,40,36,893.00	
Deferred tax liabilities (Net)	4		
Other long term liabilities	5		5,000.00
Long-term provisions			
		1,40,36,893.00	5,000.00
Current liabilities			
Short-term borrowings			
Trade payables	6	83,53,164.08	34,994.00
Other current liabilities	7	43,37,302.00	
Short-term provisions			
		1,26,90,466.08	34,994.00
TOTAL		3,05,06,314.26	42,00,045.55
ASSETS			
Non-current assets			
Fixed assets			
Tangible assets	8	2,34,594.66	
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)	4	1,32,611.00	
Long-term loans and advances	9	59,690.00	
Other non-current assets			
		4,26,895.66	
Current assets			
Current investments			
Inventories	10	2,48,15,554.34	32,87,471.75
Trade receivables			
Cash and cash equivalents	11	20,80,303.30	9,12,573.80
Short-term loans and advances	9	8,51,490.00	
Other current assets	12	23,32,070.96	
		3,00,79,418.60	42,00,045.55
TOTAL		3,05,06,314.26	42,00,045.55

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For ASHISH H SINGHAL AND CO

Chartered Accountants

(FIRN: 3283745)

CHARTERED ACCOUNTANT

Ashish Singhal

ASHISH SINGHAL

PROPRIETOR

Membership No.: 308517

Place: SILIGURI

Date: 27/08/2018

PROPRIETOR
M. No. 308517

SMART VANIJYA PVT LTD. SMART VANIJYA PVT LTD
For and on behalf of the Board of Directors

Vikash Bansi

VIKASH BANSA
Director
DIN: 00801745

Vineet Bansal

VINEET BANSA
Director
DIN: 02230337

Statement of Profit and loss for the year ended 31st March 2018

₹ in rupees

Particulars	Note No.	31st March 2018	31st March 2017
Revenue			
Revenue from operations			
Less: Excise duty			
Net Sales			
Other income			
Total revenue			
Expenses			
Cost of material Consumed	13	79,15,735.24	
Purchase of stock-in-trade			
Changes in inventories	14	(2,15,28,082.59)	
Employee benefit expenses	15	4,15,572.00	
Finance costs	16	4,85,436.00	
Depreciation and amortization expenses	17	43,088.98	
Other expenses	18	1,31,81,957.74	7,080.00
Total expenses		5,13,707.37	7,080.00
Profit before exceptional, extraordinary and prior period items and tax		(5,13,707.37)	(7,080.00)
Exceptional items			
Profit before extraordinary and prior period items and tax		(5,13,707.37)	(7,080.00)
Extraordinary items			
Prior period item			
Profit before tax		(5,13,707.37)	(7,080.00)
Tax expenses			
Current tax			
Deferred tax		(1,32,611.00)	
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		(3,81,096.37)	(7,080.00)
Earning per share			
Basic	19		
Before extraordinary items		(4.00)	(0.07)
After extraordinary Adjustment		(4.00)	(0.07)
Diluted			
Before extraordinary items			
After extraordinary Adjustment			

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For ASHISH H SINGHAL AND CO

ASHISH H SINGHAL & CO.
Chartered Accountants
(FIRN: 125334E)
CHARTERED ACCOUNTANT

Ashish Singhal
ASHISH SINGHAL PROPRIETOR
M. No. 308517
Membership No.: 308517
Place: SILIGURI
Date: 27/08/2018

For and on behalf of the Board of Directors
SMART VANIJYA PVT LTD SMART VANIJYA PVT LTD
Vikas Bansal *Vineet Bansal*
VIKASH BANSAL DIRECTOR
Director
DIN: 00801745
VINEET BANSAL DIRECTOR
Director
DIN: 02230337

SMART VANIJYA PRIVATE LIMITED
Notes forming part of the financial statements

Note	Particulars
	Corporate information
	Smart Vanijya Private Limited is a private limited company domiciled in India and incorporated under the Companies Act, 1956. The company is engaged in the business of Real Estate.
1	Significant accounting policies The Company is a Small and Medium Sized Company as defined in the General Instructions in respect of Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act")/ Companies Act, 1956 ("the 1956 Act"), as applicable. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.
1.1	Basis of accounting and preparation of financial statements 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 specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act")/ Companies Act, 1956 ("the 1956 Act"), as applicable. 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.
1.2	Use of estimates 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.
1.3	Inventories Inventories are valued at the lower of cost (on FIFO basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including taxes and other levies, transit insurance and receiving charges. Finished goods include appropriate proportion of overheads and, where applicable, excise duty.
1.4	Cash and cash equivalents Cash comprises cash in hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.
1.5	Cash flow statement Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.
1.6	Depreciation and amortisation Depreciation/amortisation has been provided on the Straight Line method as per the estimated useful lives prescribed in Schedule II to the Companies Act, 2013.

SMART VANIJYA PVT. LTD

SMART VANIJYA PVT. LTD

Vikash Bansal (Vineet Bansal)

(DIN: 00000000) (DIN: 02230337)

DIRECTOR



1.7 Revenue recognition

Sale of Services
Not Applicable

1.8 Other income

Not Applicable

1.9 Tangible fixed assets

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

1.10 Government grants, subsidies and export incentives

Government grants and subsidies are recognised when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants / subsidy will be received. Government grants whose primary condition is that the Company should purchase, construct or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets. The grant is recognised as income over the life of a depreciable asset by way of a reduced depreciation charge.

1.11 Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

1.12 Employee benefits

Employee benefits include provident fund.

Defined contribution plans

The Company's contribution to provident fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.



SMART VANIJYA PVT LTD

SMART VANIJYA PVT LTD

Vikash Bansal
Vikash Bansal

Vineet Bansal
Vineet Bansal

(DIN: 00801745)

(DIN: 02230337)

DIRECTOR

DIRECTOR

1.13 Earnings per share

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. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

1.14 Taxes on income

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.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

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.

Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.

1.15 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which 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 Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

1.16 Insurance claims

Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims.



SMART VANIJYA PVT LTD SMART VANIJYA PVT LTD

Vikash Bansal Vineet Bansal
DIRECTOR DIRECTOR

(DIN: 00801745) (DIN: 02230337)

Notes to Financial statements for the year ended 31st March 2018

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2018	As at 31st March 2017
Authorised :		
150000 (31/03/2017:150000) Equity shares of Rs. 10.00/- par value	15,00,000.00	15,00,000.00
Issued :		
95310 (31/03/2017:95310) Equity shares of Rs. 10.00/- par value	9,53,100.00	9,53,100.00
Subscribed and paid-up :		
95310 (31/03/2017:95310) Equity shares of Rs. 10.00/- par value	9,53,100.00	9,53,100.00
Total	9,53,100.00	9,53,100.00

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

Equity shares

₹ in rupees

	As at 31st March 2018		As at 31st March 2017	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	95,310	9,53,100.00	95,310	9,53,100.00
Issued during the Period				
Redeemed or bought back during the period				
Outstanding at end of the period	95,310	9,53,100.00	95,310	9,53,100.00

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2018		As at 31st March 2017	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	NARESH KUMAR BANSAL	14,000	14.69	14,000	14.69
Equity [NV: 10.00]	BINOD KUMAR BANSAL AND SONS	11,000	11.54	11,000	11.54
Equity [NV: 10.00]	DURGA PRASAD AGARWAL	5,000	5.25	5,000	5.25
Equity [NV: 10.00]	HARIKISHAN AGARWAL AND SONS	10,000	10.49	10,000	10.49
Equity [NV: 10.00]	JHAMKU DEVI AGARWAL	11,000	11.54	11,000	11.54
Equity [NV: 10.00]	MANOJ KUMAR AGARWAL	11,090	11.64	11,090	11.64
Equity [NV: 10.00]	PREM AGARWAL	14,000	14.69	14,000	14.69
Equity [NV: 10.00]	SUSHIL KUMAR AGARWAL	9,000	9.44	9,000	9.44

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2018	As at 31st March 2017
Surplus		
Opening Balance	(1,39,808.45)	(1,32,728.45)
Add: Addition during the year		
Less: Loss for the year	(3,81,096.37)	(7,080.00)
Closing Balance	(5,20,904.82)	(1,39,808.45)
Securities premium		
Opening Balance	33,46,760.00	33,46,760.00
Add: Addition during the year	-	-
Less : Deletion during the year	-	-
Closing Balance	33,46,760.00	33,46,760.00
Balance carried to balance sheet	28,25,855.18	32,06,951.55



SMART VANIJYA PVT LTD
Kolkata, Bengal

DIRECTOR

SMART VANIJYA PVT LTD
DIRECTOR

Note No. 3 Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2018			As at 31st March 2017		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Other Loans and advances						
Aryadeep Trexim Private Limited unsecured	6,32,756.00		6,32,756.00			
Dew Drops Mercantile Private Limited unsecured	1,34,04,137.00		1,34,04,137.00			
	1,40,36,893.00		1,40,36,893.00			
The Above Amount Includes						
Unsecured Borrowings	1,40,36,893.00		1,40,36,893.00			
Net Amount	1,40,36,893.00		1,40,36,893.00			

Note No. 4 Deferred Tax

₹ in rupees

Particulars	As at 31st March 2018	As at 31st March 2017
Deferred tax liability		
Depreciation of Fixed Assets	6,279.00	
Gross deferred tax liability	6,279.00	
Deferred tax assets		
Business Loss	1,26,840.00	
Unabsorbed Depreciation	12,050.00	
Gross deferred tax asset	1,38,890.00	
Net deferred tax assets	1,32,611.00	

Note No. 5 Other long term liabilities

₹ in rupees

Particulars	As at 31st March 2018	As at 31st March 2017
Others		
Audit Fees		5,000.00
		5,000.00
Total		5,000.00

Note No. 6 Trade payables

₹ in rupees

Particulars	As at 31st March 2018	As at 31st March 2017
Sundry Creditors	83,53,164.08	34,994.00
	83,53,164.08	34,994.00
Total	83,53,164.08	34,994.00

Note No. 7 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2018	As at 31st March 2017
Others payables		
TDS Payables	2,06,594.00	
Flat Advances from Clients	40,30,624.00	
Salary Payable	1,00,084.00	
	43,37,302.00	
Total	43,37,302.00	



SMART VANIJYA PVT LTD

Vineet Banerjee

DIRECTOR

SMART VANIJYA PVT LTD

Vineet Banerjee

DIRECTOR

(F.Y. 2017-2018)

SMART VANIJYA PRIVATE LIMITED
6,, LYONS RANGE, UNIT NO. 2, 5th Floor, Kolkata-700001
CIN : U45100WB2005PTC103518

Note No. 8 Fixed Assets Chart as at 31st March 2018

Assets	Gross Block							Accumulated Depreciation/ Amortisation			Net Block		
	Useful Life (in Years)	Balance as at 1st April 2017	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2018	Balance as at 1st April 2017	Provided during the year	Deletion / adjustment during the year	Balance as at 31st March 2018	Balance as at 31st March 2017
A Tangible assets													
Own Assets													
Scooter	10.00		66,981.51					66,981.51		617.64		66,363.87	
Computer	3.00		1,15,870.00					1,15,870.00		31,586.73		84,283.27	
Furniture and Fixture	10.00		44,720.00					44,720.00		2,021.90		42,698.10	
Mobile	5.00		10,705.36					10,705.36		541.98		10,163.38	
Tablet	5.00		39,406.77					39,406.77		8,320.73		31,086.04	
Total (A)			2,77,683.64					2,77,683.64		43,088.98		2,34,594.66	

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2017 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



SMART VANIJYA PVT LTD

Sweet Pransav

DIRECTOR

SMART VANIJYA PVT LTD

Vishal

DIRECTOR

Note No. 9 Loans and advances

₹ in rupees

Particulars	As at 31st March 2018		As at 31st March 2017	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Secured, considered good	59,690.00			
	59,690.00			
Other loans and advances				
Advances to Suppliers		8,51,490.00		
		8,51,490.00		
Total	59,690.00	8,51,490.00		

Note No. 10 Inventories

₹ in rupees

Particulars	As at 31st March 2018	As at 31st March 2017
(Valued at cost or NRV unless otherwise stated)		
WIP	2,48,15,554.34	32,87,471.75
Total	2,48,15,554.34	32,87,471.75

Note No. 11 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2018	As at 31st March 2017
Balance with banks		
HDFC BANK	0.80	8,01,838.80
BANK OF BARODA	16,41,111.50	
Total	16,41,112.30	8,01,838.80
Cash in hand		
Cash in hand	4,39,191.00	1,10,735.00
Total	4,39,191.00	1,10,735.00
Total	20,80,303.30	9,12,573.80

Note No. 12 Other current assets

₹ in rupees

Particulars	As at 31st March 2018	As at 31st March 2017
Other Assets		
SGST INPUT	11,61,645.48	
IGST INPUT	3,360.00	
GST CASH LEDGER	5,420.00	
CGST INPUT	11,61,645.48	
Total	23,32,070.96	

Note No. 13 Cost of material Consumed

₹ in rupees

Particulars	31st March 2018	31st March 2017
Inventory at the beginning		
Add:Purchase		
Raw Material	79,15,735.24	
	79,15,735.24	
Less:-Inventory at the end		
Total	79,15,735.24	

Note No. 14 Changes in inventories

₹ in rupees

Particulars	31st March 2018	31st March 2017
Inventory at the end of the year		
Work-in-Progress	2,48,15,554.34	32,87,471.75
	2,48,15,554.34	32,87,471.75
Inventory at the beginning of the year		
Work-in-Progress	32,87,471.75	32,87,471.75
	32,87,471.75	32,87,471.75
(Increase)/decrease in inventories		
Work-in-Progress	(2,15,28,082.59)	
	(2,15,28,082.59)	



SMART VANIJYA PVT LTD
Bansal
DIRECTOR

SMART VANIJYA PVT LTD
DIRECTOR

Note No. 15 Employee benefit expenses

₹ in rupees

Particulars	31st March 2018	31st March 2017
Salaries and Wages		
Salary and wages	3,44,199.00	
Other Employee Related Expenses	71,373.00	
Total	4,15,572.00	

Note No. 16 Finance costs

₹ in rupees

Particulars	31st March 2018	31st March 2017
Interest		
Interest on other borrowings	4,85,436.00	
Total	4,85,436.00	

Note No. 17 Depreciation

₹ in rupees

Particulars	31st March 2018	31st March 2017
Depreciation on tangible assets	43,088.98	
Total	43,088.98	

Note No. 18 Other expenses

₹ in rupees

Particulars	31st March 2018	31st March 2017
Advertising expenses	52,87,163.58	
Bank charges	5,171.50	
Construction Expenses	7,36,536.77	
Interest on TDS	464.00	
Office Expenses	7,946.44	
Postage expenses	41.00	
Electricity expenses	40,000.00	
Printing and stationery	19,711.00	360.00
Professional expenses	22,49,690.00	
Rates and taxes	35,24,294.00	1,200.00
Repairs and Maintenance	20,693.97	
Sales Promotion	28,000.00	
Conveyance expenses	55,250.00	520.00
Consultancy Fees	12,06,835.00	
Miscellaneous expenditure	160.48	
Audit fees		5,000.00
Total	1,31,81,957.74	7,080.00

Note No. 19 Earning Per Share

₹ in rupees

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2018	31st March 2017	31st March 2018	31st March 2017
Basic				
Profit after tax (A)	(3,81,096.37)	(7,080.00)	(3,81,096.37)	(7,080.00)
Weighted average number of shares outstanding (B)	95,310	95,310	95,310	95,310
Basic EPS (A / B)	(4.00)	(0.07)	(4.00)	(0.07)
Face value per share	10.00	10.00	10.00	10.00



SMART VANIJYA PVT LTD
Bansal

DIRECTOR

SMART VANIJYA PVT LTD

DIRECTOR

SMART VANIJYA PRIVATE LIMITED
6, LYONS RANGE, UNIT NO.2, 5TH FLOOR, KOLKATA - 1

Accounting Year : 2017-18
DOI: 03.06.2009

Assessment Year : 2018-19
PAN No. AAJCS2004A

COMPUTATION OF TOTAL INCOME

Amount(Rs.)

A. Profit and Gains From Business and Profession

Net profit as per Profit & Loss Account	(513,707.37)
Add : Interest on TDS	464.00
Add : Depreciation as per Companies Act	43,088.98
	<hr/>
	(470,154.39)
Less : Depreciation as per income Tax	44,559.00
	<hr/>
Total Income from Business	(514,713.39)

Application of 115 JB i.e. Minimum Alternate Tax

Net profit as per Profit & Loss Account (513,707.37)

Losses to be carried forward for tax purposes

Assessment Year	Nature of loss	Brought Forward	Utilised	Lapsed	Carried Forward
2009-10	Business Loss	15,088.00	-	15,088.00	-
2010-11	Business Loss	4,565.00	-	-	4,565.00
2011-12	Business Loss	3,900.00	-	-	3,900.00
2012-13	Business Loss	3,600.00	-	-	3,600.00
2013-14	Business Loss	19,400.00	-	-	19,400.00
2014-15	Business Loss	13,700.00	-	-	13,700.00
2015-16	Business Loss	8,160.00	-	-	8,160.00
2016-17	Business Loss	8,820.00	-	-	8,820.00
2017-18	Business Loss	7,080.00	-	-	7,080.00
2018-19	Business Loss	-	470,154.39	-	470,154.39
2018-19	Unabsorbed Depreciation		44,559.00	-	44,559.00
	TOTAL				583,938.39

SMART VANIJYA PVT
Vineer Banerjee
DIRECTOR

SMART VANIJYA PVT LTD
Vineer Banerjee
DIRECTOR

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 SMART VANIJYA PRIVATE LIMITED			PAN AAJCS2004A			
	Flat/Door/Block No 6, LYONS RANGE		Name Of Premises/Building/Village UNIT NO.2, 5TH FLOOR		Form No. which has been electronically transmitted ITR-6		
	Road/Street/Post Office		Area/Locality DALHOUSIE				
	Town/City/District KOLKATA		State WEST BENGAL	Pin/ZipCode 700001	Status Pvt Company Aadhaar Number/Enrollment ID		
	Designation of AO(Ward/Circle) WARD 2(3), SILIGURI				Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 253177211241017			Date(DD/MM/YYYY) 24-10-2017			
	COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
		2	Deductions under Chapter-VI-A			2	0
		3	Total Income			3	0
		3a	Current Year loss, if any			3a	7080
4		Net tax payable			4	0	
5		Interest payable			5	0	
6		Total tax and interest payable			6	0	
7		Taxes Paid	a	Advance Tax	7a	0	
			b	TDS	7b	0	
			c	TCS	7c	0	
	d		Self Assessment Tax	7d	0		
	e		Total Taxes Paid (7a+7b+7c +7d)	7e	0		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	0		
10	Exempt Income	Agriculture		10			
		Others					

This return has been digitally signed by VINEET BANSAL in the capacity of DIRECTOR

having PAN AHGPB8342M from IP Address 103.89.171.158 on 24-10-2017 at SILIGURI

Dsc SI No & issuer 2345695126023680602CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2016-17

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name SMART VANIJYA PRIVATE LIMITED			PAN AAJCS2004A			
	Flat/Door/Block No PUSP NIWAS	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-6			
	Road/Street/Post Office VISWAKARMA MANDIR ROAD	Area/Locality KHALPARA					
	Town/City/District SILIGURI	State WEST BENGAL	Pin 734005	Status Pvt Company	Aadhaar Number		
	Designation of AO(Ward/Circle) WARD 2(3), SILIGURI			Original or Revised ORIGINAL			
	E-filing Acknowledgement Number 473754281300916			Date(DD/MM/YYYY) 30-09-2016			
	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	8820
4		Net tax payable			4	0	
5		Interest payable			5	0	
6		Total tax and interest payable			6	0	
7		Taxes Paid	a	Advance Tax	7a	0	
			b	TDS	7b	0	
			c	TCS	7c	0	
	d		Self Assessment Tax	7d	0		
	e		Total Taxes Paid (7a+7b+7c +7d)	7e	0		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	0		
10	Exempt Income	Agriculture		10			
		Others					

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

having PAN AGOPB5838R from IP Address 103.226.52.34 on 30-09-2016 at SILIGURI

Dsc Sl No & issuer 1910708CN=e-Mudhra Sub CA for Class 2 Individual 2014, OU=Certifying Authority, O=eMudhra Consumer Services Limited, C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

2015-16

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

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	SMART VANIJYA PRIVATE LIMITED			AAJCS2004A		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-6	
	430, NEHRU ROAD					
	Road/Street/Post Office	Area/Locality		Status Pvt Company		
	KHALPARA	SILIGURI				
	Town/City/District	State	Pin	Aadhaar Number		
	DIST. DARJEELING	WEST BENGAL	734005			
	Designation of AO(Ward/Circle) AC/DC/CIR-2/SLG			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number		838635021300915	Date(DD/MM/YYYY) 30-09-2015		
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	8160
	4	Net tax payable			4	0
	5	Interest payable			5	0
	6	Total tax and interest payable			6	0
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
			c	TCS	7c	0
d			Self Assessment Tax	7d	0	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	0	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

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

having PAN AGOPB5838R from IP Address 117.201.113.38 on 30-09-2015 at SILIGURI

Dsc SI No & issuer 1916708CN=e-Mudhra Sub CA for Class 2 Individual 2014, OU=Certifying Authority, O=eMudhra Consumer Services Limited, C=IN

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