

EVERBLINK HI-RISE PRIVATE LIMITED  
227,AJC BOSE ROAD KOLKATA-700020

Computation of Total Income for the Asst Year 2019-20

Net Loss as per Profit/Loss A/c	(4,709.00)
Rounded Off	(4,710.00)
Tax Thereon	NIL
TDS	-
Tax Refundable	-

Details of Loss to be Carried Forward

A.Y	Amount	Date of Filling
2017-18	42,167.00	29.10.2017
2018-19	57,276.00	06.10.2018
2019-20	61,985.00	

EVER BLINK HI-RISE PVT. LTD.

*N. Bidawatka*  
Director  
DIN : 06659918  
NIKUNJ BIDAWATKA

EVER BLINK HI-RISE PVT. LTD.

*Mamta Bidawatka*  
Director  
DIN : 01354666  
MAMTA BIDAWATKA

**Independent Auditor's Report**

**To the Members of M/S EVER BLINK HI-RISE PVT.LTD**

Report on the Financial Statements

We have audited the accompanying financial statements of M/S Ever Blink Hi-Rise Private Limited ('the Company'), which comprise the balance sheet as at 31 March 2019, the statement of profit and loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 statement

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2019 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, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, and on the basis of such checks as we considered appropriate and according to the information and explanations given to us and to the best of our knowledge and belief, 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, 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 except the following:  
**Non provisioning for deferred Taxation which in contravention with Accounting Standard-22 on Accounting for Taxation issued by the Institute of Chartered Accountants of India.**
  - (e) on the basis of the written representations received from the directors as on 31 March 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2019 from being appointed as a director in terms of Section 164 (2) of the Act;
  - (f) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
    - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements, if any.
    - ii. The Company did not have any material foreseeable losses on long – term contracts including derivative contracts.

for Jambu Jain & Co.

Chartered Accountants

Firm's registration number: 316205E

*Jain*

CA J. K Jain

Partner

Membership number: 052979

Kolkata, The 30th Day of August , 2019

UDIN-19052979AAAACU3556





**CHARTERED ACCOUNTANTS**

**ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE  
STANDALONE FINANCIAL STATEMENTS OF M/S EVER BLINK HI-RISE 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 M/s Ever Blink Hi- rise Private Limited ("the Company") as of March 31, 2019 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 the 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.

**Auditor's 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 as specified 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 internal financial controls system over financial reporting.



**CHARTERED ACCOUNTANTS**

**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 unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

**Inherent Limitations of Internal Financial Controls Over Financial Reporting**

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

**Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 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.

For Jambu Jain & Co.  
Chartered Accountant  
Firm Registration Number: 316205E

*Jain*

CA J.K.Jain  
Partner  
Membership Number: 052979  
Kolkata The 30th day of August, 2019  
UDIN-19052979AAAACU3556





EVERBLINK HI-RISE PRIVATE LIMITED  
227,AJC BOSE ROAD KOLKATA-700020

Balance Sheet as at 31st March 2019			
Particulars	Notes	As at 31st March 2019	As at 31st March 2018
<b>I. EQUITY &amp; LIABILITIES</b>			
<b>1. Shareholders' Fund</b>			
(a) Share Capital	2.1	1,00,000	1,00,000
(b) Reserve & Surplus	2.2	(61,985)	(57,276)
<b>2. Current Liabilities</b>			
(a) Short Term Borrowings	2.3	1,37,70,743	-
(a) Other Liability	2.4	11,62,503	28,300
<b>Total</b>		<b>1,49,71,261</b>	<b>71,024</b>
<b>II. ASSETS</b>			
<b>1. Fixed Assets</b>			
(a) Tangible Assets	2.5	72,000	-
<b>2. Current Assets</b>			
(a) Inventory	2.6	1,26,96,746	-
(b) Advances & Receivables	2.7	7,78,701	-
(c) Cash & Cash Equivalent	2.8	14,23,814	71,024
<b>Total</b>		<b>1,49,71,261</b>	<b>71,024</b>
Singificant Accounting Policies alongwith notes thereon	1 & 2		

Verified and found correct subject to our Audit Report annexed of even date.

For and on behalf of  
Jambu Jain & Co  
Chartered Accountants  
Firm Regn No. 316205E

*J.K. Jain*  
CA J.K. Jain  
Partner  
M. No. 052979

For and on behalf of Board of Directors of  
Everblink Hi Rise Pvt Ltd

EVER BLINK HI-RISE PVT. LTD.

*N. Bidawatka*  
Director

DIRECTOR  
DIN : 06659918  
NIKUNJ BIDAWATKA

EVER BLINK HI-RISE PVT. LTD.

*Mamta Bidawatka*  
Director

DIRECTOR  
DIN : 01354666  
MAMTA BIDAWATKA

Kolkata, the 30th day of August, 2019  
UDIN:- 19052979AAAACU3556



EVERBLINK HI-RISE PRIVATE LIMITED  
227,AJC BOSE ROAD KOLKATA-700020

Statement of Profit & Loss for the year ended 31st March 2019			
Particulars	Notes	Amount as at 31st March 2019	Amount as at 31st March 2018
I. Other Income	2.9	32,000	-
II. Total Revenue		32,000	-
III. Expenses			
Cost of Material Consumed	2.10	1,26,96,746	-
(Increase)/Decrease in Inventory	2.11	(1,26,96,746)	-
Other Expenses	2.12	36,709	15,109
Total Expenses		36,709	15,109
IV. Profit before Tax and Extra Ordinary Items (II-III)		(4,709)	(15,109)
V. Tax For Earlier Year		-	-
VI. Profit/(Loss) before Tax		(4,709)	(15,109)
VII. Provision For Taxation		-	-
VIII. Profit / (Loss) for the year		(4,709)	(15,109)
IX. Earning per share			
Basic	2.14	(0.47)	(1.51)
Singificant Accounting Policies alongwith notes theron	1 & 2		

Verified and found correct subject to our Audit Report annexed of even date.

For and on behalf of  
Jambu Jain & Co  
Chartered Accountants  
Firm Regn No. 316205E

*Jain*

CA. J. K. Jain  
Partner  
M. No. 052979

Kolkata, the 30th day of August , 2019  
UDIN:- 19052979AAAACU3556

For and on behalf of Board of Directors of  
Everblink Hi- Rise Pvt Ltd  
EVER BLINK HI-RISE PVT. LTD. EVER BLINK HI-RISE PVT. LTD.

*N. Bidawatka*  
Director

DIRECTOR  
DIN : 06659918  
NIKUNJ BIDAWATKA

*Mamta Bidawatka*  
Director

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**EVERBLINK HI-RISE PRIVATE LIMITED**  
**227,AJC BOSE ROAD KOLKATA-700020**

**SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS**

(Forming integral part of Balance Sheet as at 31st March 2019 and Statement of Profit & Loss for the year ended as on that date)

**1. SIGNIFICANT ACCOUNTING POLICIES :**

**1.1. Accounting Concept:**

The Company follows the Mercantile System of Accounting and recognises Income & Expenditure on Accrual Basis except retirement benefits payable to the employees which are account for on as and when incurred. Accounts are prepared on Historical Cost convention and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted principles.

**1.2 Inventories:**

The Company has no Inventory.

**1.3 Fixed Assets:**

The Company does not have Fixed Assets.

**1.4 Revenue Recognition:**

Revenues are accounted for on accrual basis except dividend, which is recognised as and when, received.

**1.5 Investments:**

The Company does not have Investments.

**1.6 Retirement Benefits:**

Retirement Benefits are accounted for on cash basis.

**2. Notes to the Accounts**

As at 31st March 2019

As at 31st March 2018

**2.1. Share Capital**

**(A) Authorised, Issued,Subscribed and paid-up share capital and par value per share**

**Authorised Share Capital**

10000 Equity Shares of Rs 10/- each  
(PY 10000 Equity Shares of Rs 10/- each)

1,00,000

1,00,000

**Issued,Subscribed and Paid-up Share Capital**

10000 Equity Shares of Rs 10/- each  
(PY 10000 Equity Shares of Rs 10/- each)

1,00,000

1,00,000

1,00,000

1,00,000

**(B) Reconciliation of number of equity shares outstanding at the beginning and at the end of the year**

	<u>Number of Shares</u>	<u>Amount(Rs.)</u>	<u>Number of Shares</u>	<u>Amount(Rs.)</u>
Number of shares as at the beginning of the year	10,000	1,00,000	10,000	1,00,000
Number of shares as at the end of the year	10,000	1,00,000	10,000	1,00,000



**EVER BLINK HI-RISE PVT. LTD.**

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**Director**  
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**MAMTA BIDAWATKA**



2.5 FIXED ASSETS

DESCRIPTION	GROSS BLOCK		DEPRECIATION				NET BLOCK				
	Rate of Depn On WDV	As at 01.04.2018	Addition During the Year	Deletion During the Year	Total as at 31.03.2019	Up to 01.04.2018	For the Year	Adjustment On Sale	Total Up to 31.03.2019	As at 31.03.2019	As at 31.03.2018
Air Conditioner	25.89%	-	72,000	-	72,000	-	-	-	-	72,000	-
TOTAL : Previous Year		-	72,000	-	72,000	-	-	-	-	72,000	-

EVER BLINK HI-RISE PVT. LTD.

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*Mamta Bidawatka*

Director  
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(C) Shares of the Company held by each shareholders holding more than 5% shares

<u>Name of Shareholder</u>	<u>Number of Shares held</u>	<u>Percentage of Shares held</u>	<u>Number of Shares held</u>	<u>Percentage of Shares held</u>
1. Santosh Kumar Tiwari	-	-	5000	50.00%
2. Pankaj Khemka	-	-	5000	50.00%
3. Mamta Bidawatka	4,200.00	42.00%	-	-
4. Nikunj Bidawatka	4,200.00	42.00%	-	-
5. Vaishali Bidawatka	1,600.00	16.00%	-	-

**2.2. Reserve & Surplus**

<u>Surplus</u>		
As per the last Financial Statements	(57,276)	(42,167)
Add: Profit / (Loss) for the year	(4,709)	(15,109)
Balance as on 31.03.2019	<u>(61,985)</u>	<u>(57,276)</u>

**2.3 Short Term Borrowings**

From Shareholders	1,37,70,743	-
	<u>1,37,70,743</u>	<u>-</u>

**2.4 Other Liability**

Other Payables	5,34,813	8,300
Audit Fess Payable	23,000	20,000
Sundry Creditors	6,04,690	-
	<u>11,62,503</u>	<u>28,300</u>

**2.6. Inventory**

Andul Road Project WIP	1,26,96,746	-
	<u>1,26,96,746</u>	<u>-</u>

**2.7. Advances & Receivable**

Advances	1,00,000	-
Other Receivables	6,78,701	-
	<u>7,78,701</u>	<u>-</u>

**2.8. Cash & Cash Equivalents**

A. Balance with Scheduled Banks	5,914	524
B. Cash in Hand ( as certified)	14,17,900	70,500
	<u>14,23,814</u>	<u>71,024</u>

**2.9. Other Income**

Misc Receipts	32,000	-
	<u>32,000</u>	<u>-</u>

**2.10. Cost of Material Consumed**

Material Consumed	1,26,96,746	-
	<u>1,26,96,746</u>	<u>-</u>



EVER BLINK HI-RISE PVT. LTD.

*Nikunj Bidawatka*  
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*Mamta Bidawatka*  
Director  
DIN : 01354666  
MAMTA BIDAWATKA

**2.11. (Increase)/Decrease in Inventory**

Change in Inventory- Andul Road Projects WIP

Opening Balance	-	-
	-	-
Closing Balance	1,26,96,746	-
	1,26,96,746	-
Change in Inventory	(1,26,96,746)	-

**2.12. Other Expenses**

Audit Fees				
- as statutory auditors	20,000		7,500	10,000
- for company law matters	3,000	23,000	2,500	3,009
Bank charges		1,209		1,800
Filling fees		3,500		-
Professional fees		9,000		300
Interest		-		15,109
		36,709		

2.13. In the opinion of the Board of Directors the Current Assets are approximately of the value stated if realised in the ordinary course of

**2.14. Earning per share**

**As at 31.03.2019**

**As at 31.03.2018**

Profit after tax as per Profit & Loss A/c	(4,709)	(15,109)
No. of shares at the end of the year	10,000	10,000
Earning per share	(0.47)	(1.51)

2.15. Previous years figures have been re-grouped, re-arranged and re-casted, wherever required.

**Signature to Notes 1 & 2**

For and on behalf of Board of Directors of

Everblink Hi-Rise Pvt Ltd

**EVER BLINK HI-RISE PVT. LTD. EVER BLINK HI-RISE PVT. LTD.**

For and on behalf of  
Jambu Jain & Co  
Chartered Accountants  
Firm Regn No. 316205E

*Nikunj Bidawatka*  
Director

*Mamta Bidawatka*  
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CA. J. K. Jain  
Partner

M. No. 052979

Kolkata, the 30th day of August, 2019

UDIN:- 19052979AAAACU3556

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