



INDEPENDENT AUDITORS' REPORT

TO

THE MEMBERS OF DVK CONSTRUCTION PRIVATE LIMITED

1. Report on the Audit of the Standalone Financial Statements :

(a) Opinion :

We have audited the accompanying **Standalone** financial statements of **DVK CONSTRUCTION PRIVATE LIMITED ("the Company")**, which comprise the **Balance Sheet** as at **March 31, 2019**, the **Statement of Profit & Loss** and a **summary of significant accounting policies and other explanatory information** (hereinafter referred to as "**Standalone financial statements**").

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, 2019 and its profit and its cash flows for the year ended on that date.

(b) Basis for Opinion :

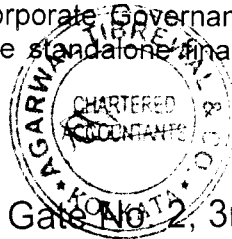
We conducted our audit of the Standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013 (the "Act") (SAs). Our responsibilities under those standards are further described in the **Auditor's Responsibilities for the Audit of the Standalone Financial Statements** section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of the Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

(c) Key Audit Matters :

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone 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 company.

2. Information other than the Standalone Financial Statements and Auditor's Report Thereon :

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Corporate Governance Report, Management Discussion and Analysis, but does not include the standalone financial statements and our auditor's report thereon.



Our opinion on standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

3. Management's Responsibility for the Standalone Financial Statements :

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Accounting Standards and other accounting principles generally accepted in India. 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 Standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Board of Directors is responsible for overseeing the Company's financial reporting process.

4. Auditor's Responsibility for the Audit of the Standalone Financial Statements :

Our objectives are to obtain reasonable assurance about whether the Standalone financial statements as a whole are free from material misstatements, 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 this standalone financial statements.

As a 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 risk of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risk, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control systems 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 exist 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 exist, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is 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 standalone financial statements, including the disclosures, and whether the standalone financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it's 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.

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 relationship and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determined those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We described these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determined that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



5. Report on Other Legal and Regulatory Requirements

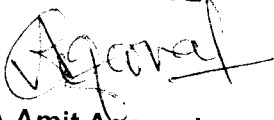
5.1 As required by Section 143(3) of the Act, based on our audit we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose 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** and the **Statement of Cash Flow** dealt with by this Report are in agreement with the relevant books of account;
- (d) In our opinion, the aforesaid **Standalone 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 directors 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**". Our report expresses an **unmodified opinion** on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with requirement of section 197(16) of the Act, as amended in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act;
- (h) 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, as amended 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 litigation 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.

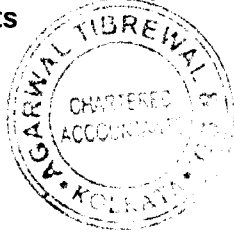


5.2 As required by the Companies (Auditors' Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, a statement on the matters specified in paragraph 3 and 4 of the said Order is not required to be given as same is not applicable upon the company during the year under reference.

For AGARWAL TIBREWAL & CO.
Chartered Accountants
FRN No.328977E



CA Amit Agarwal
Partner
Membership No. 303411



Place: Kolkata
Date: 20th June, 2019

**“ANNEXURE – A” TO THE INDEPENDENT AUDITOR’S REPORT OF EVEN DATE ON THE
STANDALONE FINANCIAL STATEMENTS OF DVK CONSTRUCTION PRIVATE LIMITED**

**Report on the Internal Financial Control under Clause (i) of Sub-section 3 of Section 143 of
the Companies Act, 2013 (“the Act”) - Referred to in paragraph 5.1(f) of our report of even
date to the Standalone financial statements of the Company for the year ended March 31,
2019:**

We have audited the internal financial controls over financial reporting of **DVK CONSTRUCTION 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 Board of Directors of the Company 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 includes 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 respective 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

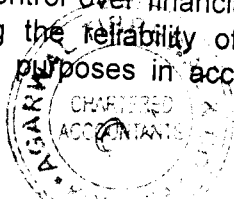
Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute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

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

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 authorizations 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.

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.

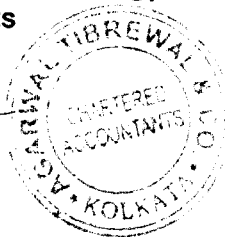
Opinion

In our opinion, to the best of our information and according to the explanations given to us, 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, 2019, 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 AGARWAL TIBREWAL & CO.
Chartered Accountants
FRN No.328977E

Agarwal

CA Amit Agarwal
Partner
Membersrhip No. 303411



Place: Kolkata
Date: 20th June, 2019

DVK CONSTRUCTIONS PRIVATE LIMITED

CIN: U74999WB2018PTC226938

Address: MERCANTILE BUILDINGS, B BLOCK, 3RD FLOOR, SUITE NO. 3049,
9/12, LAL BAZAR STREET KOLKATA-700001
Email ID : kochargroup@live.com

REPORT OF THE BOARD OF DIRECTORS

Dear Shareholders,

The Directors of the company are pleased to present the 1st Annual Report together with the Audited Financial statements for the year ended 31st day of March, 2019.

1. FINANCIAL SUMMARY

The financial summary of the company is as follows:

PARTICULARS	2018-19 Amount (₹)	2017-18 Amount (₹)
Revenue for Operations	0.00	
Other Income		0.00
Profit before depreciation and taxation	37,353	0.00
Less: Depreciation	1,861	0.00
Profit/(Loss) before taxes	0.00	0.00
Less: Provisions for Taxation	1,861	0.00
Profit/(Loss) after taxes	490	0.00
Add: Profit brought from last year	1,371	0.00
Transfer from General Reserve	00.0	0.00
Profit available for appropriation	0.00	0.00
Balance appropriated as under:	1,371	0.00
Transfer to General Reserve	0.00	
Proposed Dividend	0.00	0.00
Tax on Dividend	0.00	0.00
Balance Carried to Balance Sheet	1,371	0.00

2. STATE OF COMPANY'S AFFAIRS

During the year under review, the company incurred Profit as mentioned above. The directors expect that the company will earn profits in the ensuing year. The highlights of the Company's performance during the year are as under:

- The company has incurred Net Profit of ₹1,371.
- The Earnings per share for the company is ₹ (0.01)

3. EXTRACT OF ANNUAL RETURN

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an Extract of Annual Return in Form No. MGT 9 shall form part of the Board's Report as ANNEXURE I.

DVK CONSTRUCTIONS PVT. LTD.

(Signature)

Director

DVK CONSTRUCTIONS PVT. LTD.

(Signature)

Director

3. EXTRACT OF ANNUAL RETURN

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an Extract of Annual Return in Form No. MGT 9 shall form part of the Board's Report as ANNEXURE I.

4. RESERVES

The Board does not proposed any amount to carry to any specific or general reserve.

5. DIVIDEND

In view of the planned business growth, the Directors deem it proper to preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended March 31, 2019.

6. MATERIAL CHANGES AND COMMITMENTS

There are no material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

7. MEETINGS OF THE BOARD

There were 7 (Seven) meetings held during the financial year of the Board of Directors in the company. The details of the same are given below:

S No.	Date of Meetings	No. of directors present in the Meetings
1	17.08.2018	Two
3	20.11.2018	Two
2	30.01.2019	Two
4	19.03.2019	Two

8. PARTICULARS OF CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

There are no contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 during the year.

9. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Loans, guarantees and investments covered under Section 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Annual Report.

10. STATUTORY AUDITORS

The Auditor, Amit Agarwal, Chartered Accountants, (Membership No. 303411) being the existing Auditor of the Company and being eligible and continuing to hold office till the conclusion of the Annual General Meeting [AGM] to be held for the Financial Year 2018-19, the Company intends to ratify the appointment of Amit Agarwal, Chartered Accountant, (Membership No. 303411) in the AGM.

11. AUDITORS REPORT

The notes to accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments. Further the auditors have not made any qualification remark or did not make any adverse remark in their report regarding the financial statements of the company. Therefore, there is no need for any clarification or any comment on Auditors report.

12. SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

The company does not have any subsidiary, joint venture or associates during the period under review.

13. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to requirement under sub-section (5) of Section 134 of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your directors state that:

- i. In the preparation of the Annual Accounts, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- ii. The Directors have 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 as at 31st March 2019 and of the profit/loss of the company for that period;
- iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv. The Directors have prepared the annual accounts on a 'going concern' basis.
- v. As per the Companies (Amendment) Act, 2017, laying down of internal financial control shall be maintained by the company not applicable to the company.
- vi. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

14. ACKNOWLEDGEMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, Government Authorities, customers, vendors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

KARAN KOCHAR
DIN : 01452917
Director

KUNAL KOCHAR
DIN : 03388256
Director

Date : 20th day of June, 2019
Place: Kolkata

(Signature)
Director

(Signature)
Director

Annexure - I

FORM NO. MGT-9

As on the financial year ended on 31st March, 2019
(Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014)

1. REGISTRATION AND OTHER DETAILS

1	CIN	
2	Registration date	U74999WB2018PTC226938
3	Name of the Company	09/07/2018
4	Category/ sub- category of the Company	DVK CONSTRUCTIONS PRIVATE LIMITED
5	Address of the Registered office and contact details	Indian Non-Government Company MERCANTILE BUILDING, 3RD FLOOR, B - BLOCK, SUITE NO. 3049B, 9/12, LAL BAZAR STREET, KOLKATA WB 700001 IN
6	Whether listed company	No
7	Name, Address and Contact details of Registrar and Transfer Agent	Not Applicable

2. PRINCIPAL BUSINES ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the Company shall be stated
(Based on Audited Financial Results 2018-19)

Sl.No.	Name and Description of main products / services	NIC code of the product / services	% to total turnover of the Company
1			

3. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

Sl.No.	Names and Addresses of the Companies	CIN	Holding/Subsidiary/Associate	Percentage of shares held	Applicable Section

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

i) Category-wise Shareholding

Category of Shareholders	No. of Shares held at the beginning of the year 01.04.2018				No. of Shares held at the end of the year 31.03.2019				% change during the year
	Demat	Physical	Total	% of Total shares	Demat	Physical	Total	% of Total shares	
A. Promoter									
1. Indian									
a. Individual/HUF	Nil	100000	100000	100	Nil	100000	100000	100	N.A
b. Central Govt.	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
c. State Govt.	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
d. Bodies Corp.	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
e. Bank/FI	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
f. Any Other	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
Sub- Total-A(1)	Nil	100000	100000	100	Nil	100000	100000	100	N.A

DVK CONSTRUCTIONS PVT. LTD.

DVK CONSTRUCTIONS PVT. LTD.

(i) u.s.m.

(ii) u.s.m.

Category of Shareholders	No. of Shares held at the beginning of the year 01.04.2018				No. of Shares held at the end of the year 31.03.2019				% change during the year
	Demat	Physical	Total	% of Total shares	Demat	Physical	Total	% of Total shares	
2. Foreign									
a. NRI-Individuals	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
b. Other Individuals	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
c. Bodies Corp.	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
d. Bank/FI	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
e. Any Other	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
Sub- Total-A(2)	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
Total Shareholders of Promoters (1+2)	Nil	100000	100000	100	Nil	100000	100000	100	N.A
3. Public Shareholdings									
1. Institution	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
a. Mutual Funds	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
b. Bank/FI	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
c. Cent. Govt.	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
d. State Govt.	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
e. venture Capital	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
f. Insurance co.	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
g. FIIS	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
h. Foreign Portfolio Corporate	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
i. Foreign venture Capital Fund	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
j. Others	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
Sub Total B(1)	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
2. Non-Institution									
a. Body Corp/ Indian Overseas	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
b. Individual Shareholders holding nominal share capital up to Rs. 1 Lakh.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	N.A	N.A
Individual Shareholders holding nominal share capital in excess of Rs. 1 Lakh.	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A

(Signature)

Director

COMPUTER GENERATED

(Signature)

Director

c. Others									
(i) Clearing Members	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
(ii) Foreign Bodies	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
(iii) Foreign Bodies Corporate	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
(iv) Non Resident Indians									
(v) Trust	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
Sub- Total-B(2)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	N.A	N.A
Net Total (1+2)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	N.A	N.A
C. Shares held by Custodian for GDRs & ADRs	Nil	Nil	Nil	N.A	Nil	Nil	Nil	N.A	N.A
Grand Total(A+B+C)	Nil	100000	100000	100	Nil	100000	100000	100	N.A

ii) Shareholdings of Promoters:

Sl. No.	Share Holders' Names	Shareholding at the beginning of the year			Shareholding 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	Karan Kochar	21000	21	Nil	21000	21	Nil	N.A
2	Neeraj Kumar Dhanuka	35000	35	Nil	35000	35	Nil	N.A
	Kunal Kochar	22000	22	Nil	22000	22	Nil	N.A
4	Vishal Garg	22000	22	Nil	22000	22	Nil	N.A

iii) Change in promoters' Shareholding

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the Company	No. of Shares	% of total Shares of the Company
1.	At the beginning of the year	Nil	Nil	Nil	Nil
2.	Date wise Increase/ Decrease in promoters Share holding during the year specifying the reasons for increase/ decrease (e.g.allotment/transfer/bonus/sweat equity etc)	Nil	Nil	Nil	Nil
3.	At the End of the year	Nil	Nil	Nil	Nil

iv) Shareholding pattern of top ten shareholders (other than Directors, promoters and Holders of GDRs and ADRs): None

Sl.No.	Name of Shareholders	Shareholding at the beginning of the year 1.04.2018		Increase / (Decrease) in shareholding during the year	Shareholding at the end of the year 31.03.19	
		No. of shares	% of total Shares of the Company		No. of shares	% of total Shares of the Company

v) Shareholding of Directors and key Managerial personnel:

Sl.No.	Name of Shareholders	Shareholding at the beginning of the year 1.04.2018		Date wise Increase/ Decrease in promoters Share holding during the year specifying the reasons for increase/ decrease (e.g. allotment/transfer/bonus/sweat equity etc)	Shareholding at the end of the year 31.03.19	
		No. of shares	% of total Shares of the Company		No. of shares	% of total Shares of the Company
1	Karan Kochar	21000	21	Nil	21000	21
2	Neeraj Kumar Dhanuka	35000	35	Nil	35000	35
3	Kunal Kochar	22000	22	Nil	22000	22
4	Vishal Garg	22000	22	Nil	22000	22

V) INDEBTNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment (RS.)

Particulars	Secured loans excluding deposits	Unsecured Loans	Deposits	Total
Indebtedness at the beginning of the financial year	-	-	Nil	-
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	-	25,000.00	-	25,000.00
Reduction	-	-	-	-
Net Change	-	25,000.00	-	25,000.00
Indebtedness at the end of the financial year	-	-	-	-

DVK CONSTRUCTIONS PVT. LTD.

i)Principal Amount	-	25,000.00	-	25,000.00
ii)Interest due but not paid	-		-	-
iii)Interest accrued but not due	-		-	-
Total (i+ii+iii)	-	25,000.00	-	25,000.00

VI. REMUNEARTION OF DIRECTORS AND KEY MANEGERIAL PERSONNEL

A. Remuneration to Managing Director/Whole-time directors:

Sl.No.	Particulars of Remuneration	Name of MD/WTD/Manager	Total Amount (')
	Nil	Nil	Nil

B. Remuneration to other directors:

Particulars of Remuneration	Name of Directors		Total Amount (Rs.)
	Independent Directors		
Nil	Nil		Nil

Particulars of Remuneration	Name of Directors		Total Amount (Rs.)
	Non-Executive Directors		
Nil	Nil		Nil

C Remuneration to Key Managerial Personnel other than MD/Manager/WTD

Sl.No.	Particulars of Remuneration	Name of MD/WTD/Manager	Total Amount (Rs.)
	Nil	Nil	Nil

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES: NONE

For and on behalf of the Board of Directors

Place: Kolkata

Dated: 20th June 2019

Kunal Kochar
Director

Karan Kochar
Director

DVA CONSTRUCTIONS PVT. LTD.

(Signature)

Director

DVA CONSTRUCTIONS PVT. LTD.

(Signature)

Director

Annexure - II

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis. NIL

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	
b)	Nature of contracts/arrangements/transaction	
c)	Duration of the contracts/arrangements/ transaction	
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
e)	Justification for entering into such contracts or arrangements or transactions'	
f)	Date of approval by the Board	
g)	Amount paid as advances, if any	
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	

2. Details of contracts or arrangements or transactions at Arm's length basis: NIL

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	
b)	Nature of contracts/arrangements/transaction	
c)	Duration of the contracts/arrangements/ transaction	
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
e)	Date of approval by the Board, if any	
f)	Amount paid as advances, if any	

Form shall be signed by the people who have signed the Board's Report.

For and on behalf of the Board of Directors

Place: Kolkata

Dated: 20th June 2019

Kunal Kochar
Director

Karan Kochar
Director

S.A. CHATTERJEE & CO. PVT. LTD.

Chartered Accountants

Director

S. LTD

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 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER

Name DVK CONSTRUCTIONS PRIVATE LIMITED		PAN AAGCD7664N	
Flat/Door/Block No 3RD FLOOR SUITE NO3049B	Name Of Premises/Building/Village MERCANTILE BUILDINGS		Form Number. ITR-6
Road/Street/Post Office 9/12 LAL BAZAR STREET	Area/Locality B BLOCK LAL BAZAR		
Town/City/District KOLKATA	State WEST BENGAL	Pin/ZipCode 700001	Status Plc Company Filed u/s 139(1)-On or before due date
Assessing Officer Details (Ward/Circle) WARD 6(1), KOLKATA			
e-filing Acknowledgement Number 234587941301019			

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				
2	Total Deductions under Chapter-VI-A	1		1861	
3	Total Income	2		0	
3a	Deemed Total Income under AMT/MAT	3		1860	
3b	Current Year loss, if any	3a		1371	
4	Net tax payable	3b		0	
5	Interest and Fee Payable	4		489	
6	Total tax, interest and Fee payable	5		4	
7	Taxes Paid	a	Advance Tax	7a	0
		b	TDS	7b	0
		c	TCS	7c	0
		d	Self Assessment Tax	7d	490
		e	Total Taxes Paid (7a+7b+7c+7d)		493
8	Tax Payable (6-7e)	6		490	
9	Refund (7e-6)	7e		0	
10	Exempt Income	Agriculture		9	0
		Others		10	

Income Tax Return submitted electronically on 30-10-2019 18:54:44 from IP address 122.163.24.35 and verified by KARAN KOCHAR having PAN ALMPK8040M on 30-10-2019 18:54:44 from IP address 122.163.24.35 using Digital Signature Certificate (DSC)
DSC details: 16783147CN=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

DVK Constructions Pvt Ltd

Computation of Total Income

Asst. Year - 2019-20
Acct. Period - 2018-19

Income from Business

Non - Speculation Business

Profit as per Profit & Loss Account

Add: Depreciation as per Companies Act

Less: Depreciation as per IT Act

Amount
(Rs.)

Amount
(Rs.)

1,861.00

-

-

1,861.00

Gross Total Income

1,861.00

Total Income

1,861.00

Total Income Rounded off u/s. 288A

1,860.00

Taxable Income

1,860.00

Tax on above Income

Income

Tax

Normal tax @ 25%

1,860.00

465.00

1,860.00

465.00

465.00

Tax on above as per 115JB

Book Profit

Tax

MAT @ 18.5 %

1,371.00

253.64

1,371.00

253.64

253.64

Tax on Total Income is higher of A & B

465.00

Tax on Total Income is higher of A & B (Round off)

470.00

Add: Health and education cess @ 4%

18.80

Add: Interest u/s 234A

4.00

Tax Payable

492.80

R.off

490.00

Less: Self Assessment Tax

490.00

Less: TDS

Payable/(Refundable)

-

DVK Constructions Pvt Ltd
CIN- U74999WB2018PTC226938
 9/12 Lalbazar Street B block 3rd Floor Suite No-3049B
 Merchantile Building Kolkata-700001
Balance Sheet as at 31.03.2019

		(Amount in Rs)	
Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
1	2	3	4
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	1	1,000,000.00	-
(b) Reserves and surplus	2	1,371.00	-
(c) Other Long term liabilities			
(d) Long-term provisions			
Non Current Liabilities			
(a) Deferred Tax Liability		-	-
(b) Other Non Current Liabilities		-	-
Current liabilities			
(a) Trade Payable		-	-
(b) Short-term provisions	3	490.00	-
(c) Other current liabilities	4	30,000.00	-
TOTAL		1,031,861.00	-
II. ASSETS			
Non-current assets			
(a) Fixed Assets			
(i) Tangible Assets		-	-
(b) Non Current Investments		-	-
(c) Deferred Tax Asset		-	-
(d) Long term Loans & Advances		-	-
Current assets			
(a) Current investments			
(b) Inventories			
(c) Trade receivables			
(d) Cash and cash equivalents	5	1,031,861.00	-
TOTAL		1,031,861.00	-

Significant Accounting Policies
 Notes on Financial Statements
 As per our report of even date
 For Agarwal Tibrewal & Co.
 Chartered Accountants
 FRN:328977E

1 to 15

For and on behalf of the board of directors

CA Amit Agarwal
 Partner
 Membership No.303411



(Signature)
 Director

(Karan Kochar)
Director
 Din:01452917

(Kunal Kochar)
Director
 Din:03388256

Place: Kolkata
 Date: The 20th day of June, 2019

(Signature)

DVK Constructions Pvt Ltd
CIN-U74999WB2018PTC226938
 9/12 Lalbazar Street B block 3rd Floor Suite No-3049B
 Merchantile Building Kolkata-700001
Statement of Profit and Loss for the year ended 31.03.2019

Particulars		Refer Note No.	Figures for the current reporting period	Figures for the previous reporting period
I. Revenue from operations		6	-	-
II. Other income		7	37,353.00	-
III. Total Revenue (I + II)			37,353.00	-
IV. Expenses:				
Purchase of Stock -in-trade			-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade			-	-
Employee benefits expense			-	-
Other expenses		8	35,492.00	-
Total expenses			35,492.00	-
V Profit before tax				
VI Tax expense:			1,861.00	-
(1) Current tax			490.00	-
(2) Deffer Tax			-	-
(3) Income Tax adjustment for earlier year			-	-
Net Current Tax			490.00	-
VII Profit (Loss) for the period (V - VI)			1,371.00	-
VIII Earnings per equity share:				
(1) Basic		10	0.01	-
(2) Diluted		10	0.01	-

Significant Accounting Policies
 Notes on Financial Statements
 As per our report on even date
 For Agarwal Tibrewal & Co.
 Chartered Accountants
 FRN:328977E

1 to 15

For and on behalf of the board of directors

CA Amit Agarwal
 Partner
 Membership No.303411



(Signature)

(Karan Kochar)
 Director
 Din:01452917

(Kunal Kochar)
 Director
 Din:03388256

Place: Kolkata
 Date: The 20th_ day of June, 2019

(Signature)

DVK Constructions Pvt Ltd

Notes forming part of the financial statement

1 Share Capital

Share Capital	As at 31st March 2019		As at 31st March 2018	
	Number	Amount (Rs)	Number	Amount (Rs)
Authorised				
Equity Shares of Rs 10 each	100,000.00	1,000,000.00		
Total	100,000.00	1,000,000.00		
Issued, Subscribed & Paid up				
Equity Shares of Rs 10 each	100,000.00	1,000,000.00		
Total	100,000.00	1,000,000.00		

Particulars	Equity Shares	
	Number	Amount (Rs)
Weighted Average Shares outstanding at the beginning of the year		
Shares Issued during the year		
Shares outstanding at the end of the year	100,000.00	
	100,000.00	

c) Shares in the Company held by each shareholders more that 5% shares

Name of Shareholder	As at 31st March 2019		As at 31st March 2018	
	No. of Equity Shares held	% of Holding	No. of Equity Shares held	% of Holding
Karan Kochar	21,000.00	21%		
Neeraj Kumar Dhanuka	35,000.00	35%		
Kunal Kochar	22,000.00	22%		
Vishal Garg	22,000.00	22%		
	100,000.00	100%		

2 Reserve and Surplus

Particulars	As at 31st March 2019	As at 31st March 2018
	Amount (Rs)	Amount (Rs)
Securities Premium		
Opening balance		
Add: Securities premium credited on share issue		
Closing balance		
Surplus in the statement of Profit & Loss Account		
Opening balance		
Add: Net Profit for the current year	1,371.00	
Less: Appropriations	1,371.00	
Total	1,371.00	

3 Provision for Income Tax

Particulars	As at 31st March 2019	As at 31st March 2018
	Amount (Rs)	Amount (Rs)
Provision for Income Tax FY 18-19	490.00	
	490.00	

4 Other Current Liabilities

Particulars	As at 31st March 2019	As at 31st March 2018
	Amount (Rs)	Amount (Rs)
Unsecured Loans(KVK Constructions)	25,000.00	
Other liabilities	5,000.00	
Audit fees payable	30,000.00	

DVK CONSTRUCTIONS PVT LTD.

(Signature)

Director

(Signature)

Director

5 Cash and Cash Equivalents

Particulars	As at 31st March 2019	As at 31st March 2018
	Amount (Rs)	Amount (Rs)
Cash in hand (As certified by the Management)	978,497.00	-
Balance with banks IDBI Bank	53,364.00	-
Total	1,031,861.00	-

6 Revenue from Operations

Particulars	-	-
	Amount (Rs)	Amount (Rs)
Sales	-	-
Total	-	-

7 Other Income

Particulars	-	-
	Amount (Rs)	Amount (Rs)
Miscellaneous Receipt	37,353.00	-
Total	37,353.00	-

8 Other Expenses

Particulars	For the year ended 31st March 2019	For the year ended 31st March 2018
	Amount (Rs)	Amount (Rs)
Audit fees	5,000.00	-
Office Expenses	17,856.00	-
General Expenses	12,636.00	-
Total	35,492.00	-

9 Payment to the Auditor

Payments to the auditor as	For the year ended 31st March 2019	For the year ended on 31st March 2018
	Amount (Rs)	Amount (Rs)
a. Auditor	5,000.00	-
Total	5,000.00	-

(Signature)
Director

(Signature)



10 Earning per share (EPS)

Particulars	For the year ended on 31st March 2019	
Profit after tax	Rs.	1,371.00
Weighted average number of equity shares outstanding during the year	Nos.	1,00,000.00
Nominal value of equity per share	Rs.	10.00
Basic earning per share (EPS)	Rs.	0.0137

11 As per Accounting Standard-18- ' Related Party Disclosures' issued by the Institute of Chartered Accountants of India, are given below :

Name of Related Parties

- a) **Key Management Personnel (KMP)**
- | | |
|----------------------|----------|
| Karan Kochar | Director |
| Neeraj Kumar Dhanuka | Director |
| Kunal Kochar | Director |
| Vishal Garg | Director |

Disclosure of related party transactions (Rs.)

Particulars	KMP	Relatives of KMP	Enterprises over which KMP & Relatives of KMP have significant influence
a) Directors Salary			

b) Enterprises in Which Key Managerial personnel and their relatives are able to exercise significant (other related parties)

12 Deferred Tax Liability arising due to time difference comprises of :-

Particulars	2018-19	Change during the year	2017-18
Deffered Tax Asset			
In account of Dpreciation Expenses as	-		-
Net Deffered Tax Liqability	-		-

- 13 Previous year's figures have been regrouped/rearranged, wherever necessary.
 14 Figures in the bracket relate to previous year.
 15 Figures have been rounded off to nearest rupee.

As per our report of even date attached
 For AGARWAL TIBREWAL & CO.
 Chartered Accountants
 FRN:328977E

CA Amit Agarwal
 Partner
 Membership No.303411

Place, Kolkata
 Date The 20th day of June, 2019

For and on behalf of the board of directors

(Karan Kochar)
 Director
 Din:01452917

(Kunal Kochar)
 Director
 Din:03388256

AGARWAL TIBREWAL & CO. CHARTERED ACCOUNTANTS
 DVK CONSTRUCTIONS PVT. LTD.
 Director