



Independent Auditor's Report

To,
The Members of KKMM CONSTRUCTIONS PRIVATE LIMITED
Mercantile Building , Block - B,
3rd Floor, Suite No.3049,
9/12, Lalbazar Street,
Kolkata-700001

Report on the Financial Statements

We have audited the accompanying financial statements of KKMM CONSTRUCTIONS PRIVATE LIMITED, which comprise the Balance Sheet as at 31st March 2018, and 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

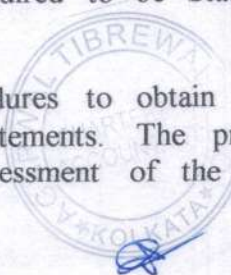
The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013("the Act ") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, 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 Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of





the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements that gives 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 accounting policies used and the reasonableness of the accounting estimates made by 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.

Opinion

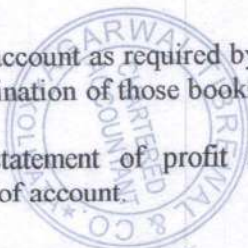
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2018;

b) In the case of the Statement of Profit and Loss, of the Profit for the year ended on that date;

Report on other Legal and Regulatory Requirements

1. As required by the companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act and on the basis of such checks as we consider appropriate and according to the information and explanations given to us and the books and records as produced and examined by us in the normal course of audit and to the best of our knowledge and belief, the said is not applicable for 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 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 written representations received from the directors as on 31 March, 2018, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2018 from being appointed as a director in terms of Section 164(2) of the Act.
- (i) With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to our best of our information and according to the explanations given to us: The Company does not have 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 was no amount that was required to be transferred by the Company to the Investor Education and Protection Fund.

For Agarwal Tibrewal & Co.

Chartered Accountants

FRN: 328977E

Agarwal

A Amit Agarwal

Partner

Membership no. 303411

Place: Kolkata

Dated- 3rd September, 2018





ANNEXURE – B TO THE INDEPENDENT AUDITORS' REPORT

[Referred to in of our report of even date]

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 **KKMM Constructions Pvt. Ltd.** as of 31st March, 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

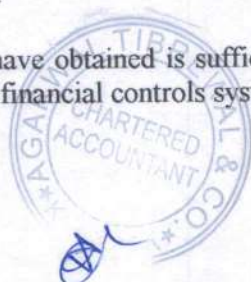
The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). 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 were 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 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 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.

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 condition, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects and adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 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 Agarwal Tibrewal & Co.
Chartered Accountants
FRN: 328977E

CA Amit Agarwal
Partner

Membership no. 303411

Place: Kolkata

Dated-: 3rd September, 2018



KKMM CONSTRUCTIONS PRIVATE LIMITED

Director's Report

To,
The Members,

Your Directors have pleasure in presenting their Annual Report on the business and operations of the Company and the accounts for the financial period ended March 31, 2018.

1. Financial summary or highlights/Performance of the Company

Particulars	(in Rs.)	(in Rs.)
	2017-18	2016-17
Turnover / Gross Income	13558.36	92800.00
Profit Before Interest and Depreciation	13558.36	92800.00
Finance Charges	0	0
Gross Profit	0	0
Provision for Depreciation	0	0
Net Profit Before Tax	(2441.64)	8625.57
Provision for Tax	NIL	464.00
Deferred Tax	(2441.64)	8161.57
Net Profit After Tax	(2441.64)	8161.57

2. Brief description of the Company's working during the year/State of Company's affair

The Company is a Private Limited Company and carrying on the Business of Constructions during the financial year 2017-18. The Company expects better in future.

3. Change in the nature of business

There is no change in the nature of business of the Company during the financial year.

4. Dividend

No dividend has been recommended for the year.

5. Reserves

No amount has been proposed to carry to any reserve.

6. Material Changes and commitments, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statement relate and the date of the report.

There is no such change or commitment.

7. Share Capital

There is no change in share capital during the financial year.

8. Directors

During the year under review Mr. Gopinath Agarwalla resigned from the post as Additional Director of the Company.

9. Meetings of the Board of Directors

During the year 5 (Five) Board Meetings were convened and held. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

10. Particulars of Employees as required pursuant to Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

There is no such employee.

11. Details of Subsidiary/Joint Ventures/Associate Companies

The company does not have any subsidiary, joint venture or an associate company.



12. Auditors:

M/s. Agarwal Tibrewal & Co. (Firm Registration No. 328977E), Chartered Accountants, Statutory Auditors of the Company, retires at the ensuing Annual General Meeting and are eligible for re-appointment. The Auditors has given their consent in writing and has furnished a certificate to the effect that their re-appointment, if made, would be in accordance with the provisions of Section 139(1) of the Act and they meet with the criteria prescribed under Section 141 of the Act. Therefore, re-appointment of Statutory Auditors is being proposed to be approved by the members at Annual General Meeting of the Company.

13. Auditors' Report

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further comments.

14. Disclosure about Cost Audit

As per the Cost Audit Orders, Cost Audit is not applicable to the Company for the Financial Year under review.

15. Secretarial Audit Report

In terms of Section 204 of the Act and Rules made there under Secretarial Audit is not applicable to the Company.

16. 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**.

17. 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

There is no order passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

18. Deposits

The details relating to deposits, covered under Chapter V of the Act, -The Company has no such Deposit during the year under review.

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

Details of Loans: NIL

SL No	Date of making loan	Details of Borrower	Amount	Purpose for which the loan is to be utilized by the recipient	Time period for which it is given	Date of BR	Date of SR (if reqd)	Rate of Interest	Security

Details of Investments:- NIL

SL No	Date of investment	Details of Investee	Amount	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Date of BR	Date of SR (if reqd)	Expected rate of return

Details of Guarantee / Security Provided: NIL

SL No	Date of providing security/guarantee	Details of recipient	Amount	Purpose for which the security/guarantee is proposed to be utilized by the recipient	Date of BR	Date of SR (if any)	Commission



20. Particulars of contracts or arrangements with related parties:

As required pursuant to sub-section (1) of section 188 of the Companies Act, 2013 the particulars of every contract or arrangements entered into by the Company with related parties including certain arms length transactions under third proviso thereto are disclosed in Form No. AOC -2 and the same shall form part of the Board's Report as **ANNEXURE II**.

21. Risk management policy:

The Company has adopted a risk management policy for the Company including identification therein of elements of risk, if any, which in the opinion of the Board may threaten the existence of the company.

22. Obligation of Company under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

Company has adopted a policy for prevention of Sexual Harassment of Women at workplace. The Company is committed to provide a safe and conducive work environment to its employees. During the year Company has not received any complaint of sexual harassment.

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

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

(a) Conservation of energy: NIL

(i)	the steps taken or impact on conservation of energy	
(ii)	the steps taken by the company for utilizing alternate sources of energy	
(iii)	the capital investment on energy conservation equipment's	

(b) Technology absorption: NIL

(i)	the efforts made towards technology absorption	
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	
	(a) the details of technology imported	
	(b) the year of import;	
	(c) whether the technology been fully absorbed	
(iv)	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	
	the expenditure incurred on Research and Development	

(c) Foreign exchange earnings and Outgo

During the year the Company does not have any earnings or expenses in Foreign Currency.

24. Transfer of Amounts to Investor Education and Protection Fund

There were no amounts which were required to be transferred to Investor Education and Protection Fund by the company.

25. Directors' Responsibility Statement

Pursuant to Section 134(5) of the Companies Act, 2013, the Board of Directors of the Company Confirms that:

- (a) in the preparation of the annual accounts for the financial year ended 31st March, 2018, the applicable accounting standards had been followed along with proper explanation relating to material departures if any;
- (b) 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, 2018 and of the profit and loss of the Company for that period;



- (c) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (d) the directors have prepared the annual accounts on a going concern basis;
- (e) the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and
- (f) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

26. Acknowledgements

Your Directors would like to express their sincere appreciation to all with whose help, co-operation and hard work the Company is able to achieve the results.

KKMM CONSTRUCTION

LTD.

(Signature)

Director

For and on behalf of the Board of Directors

KKMM CONSTRUCTION SVT. LTD.

(Signature)

Director

Date: 03/09/18
Place: Kolkata

Karan Kochar
Director
DIN: 01452917

Kunal Kochar
Director
DIN: 03388256

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

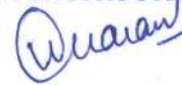
SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	
b)	Nature of contracts/arrangements/transaction	
c)	Duration of the contracts/arrangements/transaction	
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
e)	Justification 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:

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Gopinath Agarwalla, Vishal Garg, Alipore, Karan Kochar, Kunal Kochar, Rashi Garg
b)	Nature of contracts/arrangements/transaction	Loans and Advances
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	42,00,000/-

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

**For and on behalf of the Board of Directors
K K M M CONSTRUCTIONS PVT. LTD.**



Karan Kochar
Director

DIN - 01452917

K K M M CONSTRUCTIONS PVT. LTD.



Jagat Kochar
Director

DIN - 01452916

Place: Kolkata

Dated: 03rd September, 2018

Annexure - I

FORM NO. MGT-9

as on the financial year ended on 31st March, 2018

(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	U45400WB2013PTC196222
2	Registration date	08/08/2013
3	Name of the Company	KKMM CONSTRUCTIONS PRIVATE LIMITED
4	Category/ sub- category of the Company	Private Company Limited by Shares
5	Address of the Registered office and contact details	9/12, Lal Bazar Street, Merchantile Buildings, Block - B, 3rd Floor, Suit No. 3049-B, Kolkata - 700001
6	Whether listed company	No
7	Name, Address and Contact details of Registrar and Transfer Agent	Not Applicable

2. PRINCIPAL BUSINESS 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 2017-18)

Sl. No.	Name and Description of main products / services	NIC code of the product / services	% to total turnover of the Company
1	NIL	NIL	100

3. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES: NONE

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

4. 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 01.04.2017				No. of Shares held at the end of the year 31.03.2018				% change during the year
	Demat	Physical	Total	% of Total shares	Demat	Physical	Total	% of Total shares	
A. Promoter									
1. Indian									
a. Individual/HUF	Nil	10000	10000	100	Nil	10000	10000	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	10000	10000	100	Nil	10000	10000	100	N.A

Category of Shareholders	No. of Shares held at the beginning of the year 01.04.2017				No. of Shares held at the end of the year 31.03.2018				% 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

Total (i+ii+iii)	0	44,00,000	-	44,00,000
Change in Indebtedness during the financial year				
Addition	0	0	-	0
Reduction	0	200000	-	200000
Net Change	0	0	-	0
Indebtedness at the end of the financial year				
i) Principal Amount	0	42,00,000	0	42,00,000
ii) Interest due but not paid	0.00	0.00	-	-
iii) Interest accrued but not due	0.00	-	-	-
Total (i+ii+iii)	0	42,00,000	-	42,00,000

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

Sl. No.	Particulars of Remuneration	Name of MD/WTD/Manager	Total Amount (Rs.)
	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
K K M M CONSTRUCTIONS PVT. LTD.

Karan

Director
Karan Kochar

Director

DIN - 01452917

K K M M CONSTRUCTIONS PVT. LTD.

Jagat

Jagat Kochar

Director

DIN - 01452916

Place: Kolkata

Dated: 03rd September, 2018

KKMM CONSTRUCTIONS PRIVATE LIMITED

ASST. YEAR - 2018-19

PREVIOUS YEAR - 2017-18

PAN - AAFCK 2694 C

STATUS - RESIDENT

COMPUTATION OF TOTAL TAXABLE INCOME FOR THE ASST. YEAR 2017-18

<u>PARTICULARS</u>	<u>AMOUNT (₹)</u>	<u>AMOUNT (₹)</u>
<u>Income from Business & Profession</u>		
Net Profit as per Statement of Profit & Loss		(2,441.64)
TOTAL TAXABLE INCOME		(2,441.64)
Rounded Off U/s 288A		(2,440.00)
(A) Tax on Above @ 30%		(732.00)
<u>Minimum Alternate Tax U/s 115JB</u>		
Book Profit as per Statement of Profit & Loss	(2,441.64)	
Add/(Less): Adjustments	-	(2,441.64)
(A) Tax on Above @ 18.50%		(452.00)
HIGHER OF A & B		(452.00)
Add: Education Cess @ 3%		(14.00)
Less: Tax Deducted at Source		(466.00)
Less: Advance Tax Paid		-
Add: Interest U/s 234C		(466.00)
Total Tax Payable		(466.00)
Less: Paid U/s 140A		(466.00)
Tax to Pay		NIL

KKMM CONSTRUCTIONS PVT. LTD.


Director

KKMM CONSTRUCTIONS PVT. LTD.


Director

KKMM CONSTRUCTIONS PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2018

	<u>Note No.</u>	<u>As at 31.03.2018 (Amount in `)</u>	<u>As at 31.03.2017 (Amount in `)</u>
<u>EQUITY AND LIABILITIES</u>			
<u>Shareholders Funds</u>			
(a)Share Capital	1	100,000.00	100,000.00
(b)Reserves & Surplus	2	9,535.70	8,846.34
<u>Non-Current Liabilities</u>			
(a)Long-Term Borrowings		-	-
<u>Current Liabilities</u>			
(a)Short-Term Borrowings	3	4,200,000.00	4,400,000.00
(b)Trade Payables	4	2,734,665.00	3,320,566.50
(c)Other Current Liabilities	5	22,505,952.40	2,002,040.00
(d)Short-Term Provisions	6	-	3,131.00
TOTAL		29,550,153.10	9,834,583.84
<u>ASSETS</u>			
<u>Non-Current Assets</u>			
(a)Fixed Assets			
Tangible Assets		-	-
Intangible Assets		-	-
(b)Capital work-in-Progress		28,108,231.75	7,664,974.50
(c)Non Current Investments			
(d)Deferred Tax Asset			
(e)Long Term Loans & Advances			
<u>Current Assets</u>			
(a)Current investments	7	500,000.00	500,000.00
(b)Inventories	8		
(c)Trade Receivables		-	
(d)Cash and Cash Equivalent	9	571,799.89	669,609.34
(e)Short term Loans and Advances	10	370,121.46	1,000,000.00
(f)Other Current Asset			
TOTAL		29,550,153.10	9,834,583.84

Summary of significant accounting policies 1

The accompanying notes are an integral part of the financial statements.
As per our Report of even date.

For Agarwal Tibrewal & Co.
Chartered Accountants
FRN: 328977E

CA Amit Agarwal
Partner
Membership no. 303411

Place: Kolkata

Dated- 3rd September, 2018

(KARAN KOCHAR)
Director
DIN : 01452917

(KUNAL KOCHAR)
Director
DIN : 03388256

KKMM CONSTRUCTIONS PVT. LTD.

(KUNAL KOCHAR)
Director

KKMM CONSTRUCTIONS PRIVATE LIMITED

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2018

	Note No.	As at 31.03.2018 (Amount in `)	As at 31.03.2017 (Amount in `)
Income			
Revenue from Operations		-	-
Other Income	11	13,558.36	92,800.00
Total Revenue (I)		13,558.36	92,800.00
Expenses			
Cost of Raw Material and Components Consumed		-	-
Employee Benefits Expense	12	-	33,200.00
Other Expenses	13	16,000.00	50,974.43
Total Expenses (II)		16,000.00	84,174.43
Earnings before Exceptional and extraordinary items and tax		(2,441.64)	8,625.57
Exceptional Items		-	-
Profit / (Loss) before extraordinary items and tax		(2,441.64)	8,625.57
<u>Tax expenses</u>			
Current Tax		-	464.00
Deferred Tax		-	-
Total Tax Expense		-	464.00
Profit/(Loss) for the year from Continuing Operations (A)		(2,441.64)	8,161.57
Earnings per Equity Share per Nominal Value of Share:- ` 10/-			
Basic		(0.02)	0.82
Diluted		(0.02)	0.12
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements.
As per our Report of even date.

For Agarwal Tibrewal & Co.
Chartered Accountants
FRN: 328977E

CA Amit Agarwal
Partner

Membership no. 303411

Place: Kolkata

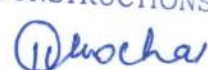
Dated- 3rd September, 2018

KKMM CONSTRUCTIONS PVT. LTD.


KARAN KOCHAR)
Director
DIN : 01452917

(KUNAL KOCHAR)
Director
DIN : 03388256

KKMM CONSTRUCTIONS PVT. LTD.


Director

KKMM CONSTRUCTIONS PRIVATE LIMITED

(Amount in `)

Note No:- 1. Share Capital

	As at 31.03.2018	As at 31.03.2017
AUTHORISED:		
50,000 (50,000) Equity Shares of ` 10/- each	500,000.00	500,000.00
ISSUED, SUBSCRIBED & PAID UP:		
10,000 (10,000) Equity Shares of ` 10/- each	100,000.00	100,000.00
	100,000.00	100,000.00

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

Equity Shares	As at 31.03.2017		As at 31.03.2016	
	Nos.	Amount In `	Nos.	Amount In `
At the beginning of the period	10,000	100,000.00	10,000	100,000.00
Issued during the period:- Private Placements	-	-	-	-
Issued during the period:- Bonus Issue	-	-	-	-
Outstanding at the end of the period	10,000	100,000.00	10,000	100,000.00

b. Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of ` 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c. The company has not issued any bonus shares or any shares for consideration other than cash.

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

(Equity shares of ` 10 each fully paid)

Name of the Shareholders	As at 31.03.2017		As at 31.03.2016	
	Nos.	% of Holding	Nos.	% of Holding
Karan Kochar	2,500	25.00	2,500	25.00
Kunal Kochar	2,500	25.00	2,500	25.00
Nanda Mandal	2,500	25.00	2,500	25.00
Rathin Majumder	2,500	25.00	2,500	25.00

Note No:-2. Reserve & Surplus

	As at 31.03.2018	As at 31.03.2017
Net Surplus in the Statement of Profit and Loss		
Balance as per last financial statements	8,846.34	2,887.77
Profit / (Loss) for the year	(2,441.64)	8,625.57
Net surplus / (Deficit) in the statement of profit and	6,404.70	11,513.34
Add / (Less) : Appropriations		
Current Tax	-	(2,667.00)
Earlier year Tax provision adjustment	3,131.00	-
Deferred Tax	-	-
Depreciation Adjustment	-	-
Income Tax (M/14)	-	-
Self Assessment Tax (M/13)	-	-
Total Reserve and Surplus	9,535.70	8,846.34



K K M CONSTRUCTIONS PVT. LTD.

(Signature)

Director

K K M CONSTRUCTIONS PVT. LTD.

(Signature)

Director

8,846.34

6,255.57

11,513.34

(2,667.00)

KKMM CONSTRUCTIONS PRIVATE LIMITED

(Amount in `)

Note No:- 3. Short Term Borrowings

	<u>As at 31.03.2018</u>	<u>As at 31.03.2017</u>
<i>Loans and Advances from related parties</i>		
Gopinath Agarwal		550,000.00
Vishal Garg	800,000.00	
Alipore Vinimay Pvt Ltd		2,150,000.00
Astabhuja Tradelinks Pvt Ltd		400,000.00
Bluemotion Corporation Pvt Ltd		300,000.00
Pram Solutions Pvt Ltd		1,000,000.00
Karan Kochar	1,400,000.00	
Kunal kochar	1,200,000.00	
Rashi Garg	800,000.00	
	<u>4,200,000.00</u>	<u>4,400,000.00</u>

Note No:- 4. Trade Payables

	<u>As at</u>	<u>As at</u>
<i>Sundry Creditors</i>		
Aghore Bandhu Ghosh	1,776,700.00	3,000,000.00
Manoj Das		49,274.50
S M Enterpries		188,372.00
Somnath Talukder		82,920.00
Haresh Electricals	721,965.00	
Maa Manasa Engineers	236,000.00	
	<u>2,734,665.00</u>	<u>3,320,566.50</u>

Note No:- 5. Other Current Liabilities

Accrued Expenses :

Outstanding Audit Fees	11,000.00	6,000.00
TDS Payable	5,060.00	55,800.00

Other Liability :

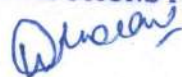
Directors Remuneration Payable	97,806.00	
Advance against Flat (AAROHAN)	15,439,788.40	1,689,240.00
Advance against Flat (AASHRAY)	5,902,298.00	11,000.00
Advance against Garage	1,050,000.00	240,000.00
	<u>22,505,952.40</u>	<u>2,002,040.00</u>

Note No:- 6. Short Term Provisions

Provision for Taxation (A.Y.2017-18)	-	2,667.00
Provision for Taxation (A.Y.2016-17)	-	464.00
	<u>-</u>	<u>3,131.00</u>

K K M M CONSTRUCTIONS PVT. LTD.

K K M M CONSTRUCTIONS PVT. LTD.





Director

Director



KKMM CONSTRUCTIONS PRIVATE LIMITED

(Amount in `)

Note No:- 7..Current Investments

Reliance Money Manager fund	500,000.00	500,000.00
	<u>500,000.00</u>	<u>500,000.00</u>

Note No:- 8.. Inventories

Capital work-in-progress	28,108,231.75	
	<u>28,108,231.75</u>	<u>-</u>

Note No:-9.. Cash and Cash Equivalents

Cash and Bank Balances

Balances with Banks

In Current Accounts

Cash In Hand

334,102.89	399,154.34
237,697.00	270,455.00

<u>571,799.89</u>	<u>669,609.34</u>
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Note No:-10 Short Term Loans & Advances

Asis Ray (AASHRAY)		1,000,000.00
Duties & Taxes	213,521.46	
Transformer Charges	59,600.00	
Goutam Singh (Staff Advance)	7,000.00	
Sukanta Das (Staff Advance)	90,000.00	
	<u>370,121.46</u>	<u>1,000,000.00</u>

Note No:- 11. Other Income

	As at 31.03.2018	As at 31.03.2017
Other Incomes		
Miscellaneous Income	-	92,800.00
Land Demolition	-	
Short Term Capital Gain	13,558.36	
Additional Work	-	
	<u>13,558.36</u>	<u>92,800.00</u>

Note No:-12. Employee Benefit Expense

Salaries, Wages and Bonus	-	33,200.00
	<u>-</u>	<u>33,200.00</u>

K K M M CONSTRUCTIONS PVT. LTD.

K K M M CONSTRUCTIONS PVT. LTD.

[Signature]

Director

[Signature]

Director



KKMM CONSTRUCTIONS PRIVATE LIMITED

(Amount in `)

Note No:- 13. Other Expenses

Rent	-	-
Accounting Expenses		12,600.00
Donation		1,500.00
Audit Fees	5,000.00	3,000.00
Professional Tax	11,000.00	-
Income Tax	-	490.00
Interest on TDS	-	363.00
Office Expenses	-	2,000.00
Office Maintenance	-	6,845.00
Office Rent	-	12,600.00
Consultancy Charges		-
General Expenses	-	6,721.00
Preliminary Expenses Written off		-
Telephone Expenses	-	4,581.00
<i>Miscellaneous Expenses</i>		
Bank Charges	-	274.43
	<u>16,000.00</u>	<u>50,974.43</u>

For Agarwal Tibrewal & Co.

Chartered Accountants

FRN: 328977E


CA Amit Agarwal

Partner

Membership no. 303411

Place: Kolkata

Dated-



KKMM CONSTRUCTIONS PVT. LTD.


(KARAN KOCHAR)

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Director