

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				PAN	
	ANUMANS CONSTRUCTIONS PRIVATE LIMITED				AARCA0195J	
	Flat/Door/Block No		Name Of Premises/Building/Village		Form Number.	ITR-6
	3/216/A/12					
	Road/Street/Post Office		Area/Locality			
	3/216/A/12, DR B C ROY SARANI		RISHRA		Status Pvt Company	
	Town/City/District		State		Pin/ZipCode	
	RISHRA, HOOGHLY		WEST BENGAL		712250	
	Assessing Officer Details (Ward/Circle) WARD 23(2), HOOGHLY					
	e-filing Acknowledgement Number 241904961311019					
COMPUTATION OF INCOME AND TAX THEREON	1 Gross total income				1	0
	2 Total Deductions under Chapter-VI-A				2	0
	3 Total Income				3	0
	3a Deemed Total Income under AMT/MAT				3a	0
	3b Current Year loss, if any				3b	1560139
	4 Net tax payable				4	0
	5 Interest and Fee Payable				5	0
	6 Total tax, interest and Fee payable				6	0
	7 Taxes Paid		a Advance Tax		7a	0
			b TDS		7b	0
c TCS			7c	0		
d Self Assessment Tax			7d	0		
e Total Taxes Paid (7a+7b+7c +7d)			7e	0		
8 Tax Payable (6-7e)				8	0	
9 Refund (7e-6)				9	0	
10 Exempt Income		Agriculture		10		
		Others				

Income Tax Return submitted electronically on 31-10-2019 16:36:06 from IP address 110.227.71.18 and verified by

MANISH THAKUR having PAN AMSPT8092R on 31-10-2019 16:36:06 from IP address

110.227.71.18 using **Digital Signature Certificate (DSC)**

DSC details: 2512672223152820956CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



CBC & ASSOCIATES
CHARTERED ACCOUNTANTS

Mathur Bhavan,
1st Floor, Bargachia
Howrah- 711404
Tel .No: 03214-256642
Mob:9734462332

INDEPENDENT AUDITORS' REPORT

To The Members of Anumans Constructions Private Limited

Report on the audit of the standalone financial statements

Opinion

We have audited the accompanying standalone financial statements of **Anumans Constructions Private Limited** ("the Company"), which comprise the balance sheet as at March 31, 2019, the Statement of Profit and Loss, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the 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 code of ethics.

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



Key audit matters

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

Reporting on key audit matters as per Standard on Auditing 701- "Communicating Key Audit Matters in the Independent Auditor's Report" is not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' 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, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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.

Management's responsibility for the financial statements

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



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

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls. However, the reporting on the adequacy of internal financial controls system and operating effectiveness of such controls, is not applicable to the Company, being small company as per section 2(85) of the Companies Act, 2013 vide notification dated 13th June, 2017 of The Ministry of Corporate Affairs.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists,



we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine 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.

Report on other legal and regulatory requirements

1. 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, is not applicable to the Company.

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

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;



(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The balance sheet and the statement of profit and loss dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule made thereunder;

e) On the basis of the written representations received from the directors as on March 31, 2019 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) the reporting on the adequacy of internal financial controls system and operating effectiveness of such controls, is not applicable to the Company.

g) No remuneration to director has been paid by the Company during the year under audit ; hence reporting under section 197(16) of the Act as to whether director's remuneration paid is in accordance with the provisions of Section 197, is not applicable to the Company.

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) Amendment Rules, 2017, in our opinion and to the best of our information and according to the explanations given to us:

i) the Company did not have any pending litigations which would impact its financial position in its financial statements.

ii) the Company did not have any long term contracts including derivation contracts for which there are any material foreseeable losses.

iii) There is no amount which were required to be transferred, to the Investors Education and Protection Fund by the Company during the year.

Place: Kolkata

Date: 19th June, 2019



For C B C & Associates

Chartered Accountants

FRN:- 325794E

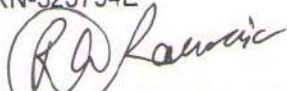

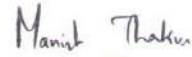
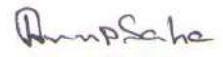
A handwritten signature in black ink, appearing to read "R. K. Chaurasia".

(CA. Ramesh Kumar Chaurasia)

Partner

Membership No-068030

ANUMANS CONSTRUCTIONS PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2019

		As at 31st March 2019	As at 31st March 2018
Particulars	Note No.	Rs.	Rs.
I. EQUITY AND LIABILITIES			
(1) Shareholders' fund			
(a) Share Capital	2.1	100,000	-
(b) Reserve and Surplus	2.2	(1,560,138)	-
		(1,460,138)	-
(2) Non-Current Liabilities			
(a) Long Term Loans		-	-
(b) Deferred Tax Liabilities (Net)		-	-
(3) Current Liabilities			
(a) Short term borrowings		-	-
(b) Trade payable		-	-
(c) Other Current Liabilities	2.3	7,938,918	-
(d) Short Term Provision	2.4	-	-
		7,938,918	-
Total		6,478,780	-
II ASSETS			
(1) Non Current Assets			
(a) Property , Plant & Equipment		-	-
(b) Non current Investment		-	-
(c) Deferred Tax Assets		-	-
(2) Current Assets			
(a) Trade receivables	2.5	-	-
(b) Cash and Bank balances	2.6	166,780	-
(c) Short term loans and advances	2.7	6,312,000	-
(d) Other current assets		-	-
		6,478,780	-
Total		6,478,780	-
Significant accounting policies & Notes		1	
The accompanying notes form an integral part of the financial statements.			
<i>As per report of even date</i>			
For C B C Associates			
Chartered Accountants			
FRN-325794E			
 CA. Ramesh Kumar Chaurasia Partner (Mem no :068030) Place: Kolkata Date: 19th June , 2019			 Manish Thakur (Director) DIN:08157492
		 Anup Saha (Director) DIN: 08157503	

ANUMANS CONSTRUCTIONS PRIVATE LIMITED

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31ST MARCH 2019

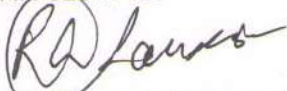
	Particulars	Note No.	For the year ended 31st March 2019	For the year ended 31st March 2018
			Rs.	Rs.
I.	Revenue from Operations	2.8	-	-
III.	Total Revenue (I + II)		-	-
IV.	Expenses :			
	Other expense	2.9	1,560,138	-
V	Total Expenses		1,560,138	-
VI.	Profit before tax (III-IV)		(1,560,138)	-
VII.	Tax expense:			
	(i) Current Tax		-	-
	(ii) Deferred tax Assets/(Liabilities)		-	-
VIII.	Profit / (Loss) for the period (VI-VII)		(1,560,138)	-
IX.	<i>Earnings per equity share: (in Rupees)</i>			
	(1) Basic		(156.01)	-
	(2) Diluted		(156.01)	-

Significant accounting policies & Notes 1 & 2

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

As per report of even date


For C B C Associates
Chartered Accountants
FRN 325794E



CA. Ramesh Kumar Chaurasia
Partner (Mem no :068030)
Place: Kolkata
Date: 19th June , 2019




Manish Thakur
(Director)
DIN:08157492


Anup Saha
(Director)
DIN: 08157503

ANUMANS CONSTRUCTIONS PRIVATE LIMITED

Notes to the Financial Statements

(Financial year: 2018-19)

	<u>2018-19</u>	<u>2017-18</u>
	(Rs)	(Rs)
2.1 Share Capital		
2.1 (i) Authorised		
1,00,000 Equity Shares, Par Value Rs. 10each	<u>1,000,000</u>	-
2.1 (ii) Issued, Subscribed and Fully Paid-up		
10,000 Equity Shares, Par Value Rs. 10 each fully paid up	100,000	-
	<u>100,000</u>	-

2.1 (iii) The reconciliation of the number of shares outstanding and the amount of shares capital :

Particulars	<u>As at 31.03.2019</u>		<u>As at 31.03.2018</u>	
	No. of Shares	(Rs)	No. of Shares	(Rs)
Number of shares vis-à-vis amount at the beginning	10,000	100,000	-	-
Add: Shares issued	-	-	-	-
Number of shares vis-à-vis amount at the end	<u>10,000</u>	<u>100,000</u>	<u>0</u>	<u>-</u>

2.1 (iv) The Company has only one class of shares viz., Equity Shares having a Par Value of Rs.10/- .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 any of the remaining assets of the Company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of shares held by the shareholders.

2.1 (v) The details of shareholders holding more than 5 % shares as at 31.03.2019 and 31.03.2018:

<u>Name of Share holders</u>	<u>As at 31.03.2019</u>		<u>As at 31.03.2018</u>	
	No. of Shares	% held	No. of Shares	% held
1 Manish Thakur	5,000	50.00	0	0
2 Anup Saha	5,000	50.00	0	0
	<u>10000</u>	<u>100.00</u>	<u>0</u>	<u>0</u>

2.1 (vi) Details for preceeding Five Years of Equity Shares:

The company has not issued(i) any equity shares pursuant to contract with payment being received in cash (ii) any bonus shares ,or bought back any equity shares during the last five preceeding financial years.



ANUMANS CONSTRUCTIONS PRIVATE LIMITED

Notes to the Financial Statements

(Financial year: 2018-19)

	31.03.2019 (Rs)	31.03.2018 (Rs)
2.2 Reserve and Surplus		
(i) Securities Premium		
Opening Balance	-	-
Addition during the year	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
(ii) Surplus in the Statement of Profit and Loss		
Opening balance	-	-
Transferred from/ to PL Statement	(1,560,138)	-
Closing Balance	(1,560,138)	-
	<hr/>	<hr/>
Total(i +ii)	(1,560,138)	-
	<hr/>	<hr/>
2.3 Other Current Liabilities		
Advance against projects	7,333,918	
Advance against sale of flat	600,000	-
Audit fee payable	5,000	-
	<hr/>	<hr/>
	7,938,918	-
	<hr/>	<hr/>
2.4 Short Term Provision		
Provision for Income Tax	-	-
	<hr/>	<hr/>



ANUMANS CONSTRUCTIONS PRIVATE LIMITED

Notes to the Financial Statements

(Financial year: 2018-19)

	31.03.2019 (Rs)	31.03.2018 (Rs)
2.5 Trade Receivables		
(i) Trade Receivables outstanding for a period exceeding six months from the date they are due for payment	-	-
(ii) Others	-	-
	<u>-</u>	<u>-</u>
2.6 Cash & Bank Balaces:		
(i) <i>Cash & Cash Equivalents:</i>		
Balances with Bank(in current account)	166,780	-
Cash on hand	-	-
	<u>166,780</u>	<u>-</u>
(ii) <i>Other bank balances</i>	-	-
	<u>-</u>	<u>-</u>
	<u>166,780</u>	<u>-</u>
2.7 Short Term Loans & Advances (unsecured considered good) (Advances recoverable in cash or kind or value to be received)	6,312,000.00	-
	<u>6,312,000.00</u>	<u>-</u>
2.8 Revenue from Operations	<u>-</u>	<u>-</u>
2.9 Other Expense		
Audit Fees	5,000.00	-
Bank Charges	1,220.00	-
Business promotion	126,400.00	-
Commission & Brokerage	33,000.00	-
General Charges	1,000.00	-
Labour charges	1,650.00	-
Landlord Shifting charges	10,800.00	-
Legal fee	424,000.00	-
Municipal expenses	7,000.00	-
Rent	947,168.00	-
Staff welfare	2,900.00	-
	<u>1,560,138.00</u>	<u>-</u>



ANUMANS CONSTRUCTIONS PRIVATE LIMITED

Notes to the Financial Statements

(Financial year-2018-19)

2.10 Disclosure under AS-18 (Related Party Disclosure)			
(i) Key Management Personnel(KMP)			
(a) Manish Thakur	Director		
(b) Anup saha	Director		
(ii) Enterprises over which Directors exercise control			
G S Construction	(i)(a) & (b) are partners		
(iii) Related party transaction		2018-19	2017-18
		(Rs)	(Rs)
G S Construction		7,333,918	
		-	-
Outstanding as at the year		<u>7,333,918</u>	<u>-</u>

2.11 Earning Per share

Particulars	2018-19	2017-18
Profit After Tax(Rs)	(1,560,138)	-
Number of Share	10,000	-
Face Value of Share(Rs)	10	-
Basic & Diluted Earning Per Share(Rs)	(156.01)	-

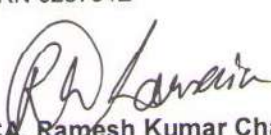

2.12 The accounts of the Company has been prepared for the period starting from 14th June 2018 , being the date of incorporation , and ending on 31st March , 2019; hence previous year financial figures are not given.

2.13 Amount due to small scale industrial undertakings - Rs NIL

2.14 Financial figures are rounded off to nearest rupees.

SIGNATURES TO NOTES : '1' & '2'

For C B C Associates
Chartered Accountants
FRN-325794E

CA. Ramesh Kumar Chaurasia
Partner (Mem no :068030)
Place: Kolkata
Date: 19th June , 2019

Manish Thakur
Manish Thakur
(Director)
DIN:08157492

Anup Saha
Anup Saha
(Director)
DIN: 08157503