GRIH BHOOMI NIRMAN PRIVATE LIMITED

ADDRESS: -
C/O- RAM KRIPAL SINGH, SAGUNA MORE, GAS GODOWN ROAD,
DANAPUR CANT, PATNA- 801503 (BIHAR)

AUDIT REPORT

For the Year Ended 2018-19

SATENDRA & Co.
Chartered Accountants
105B, 1st Floor
Hariom Apartments
Exhibition Road
Patna- 800001
Contact No.- 9308566415, 9294900072
E-mail:- satendra.kumar@icai.org

BOARD REPORT

To,
The Members,
GRIH BHOOMI NIRMAN PRIVATE LIMITED

Your Directors have pleasure in presenting the **Annual Report** of the Company together with the Audited Statements of Accounts for the year ended **31st March, 2019**.

1. FINANCIAL RESULTS

The Company's financial performances for the year under review along with previous year's figures are given hereunder:

Particulars	Amounts (Rs.) 2018-19	Amounts (Rs.) 2017-18
(a) Turnover (Including Other Income)	2,74,35,149.00	7,14,31,316.70
(b) Net Profit/Loss (before depreciation and Tax	21,24,703.74	32,98,403.62
Less : Depreciation	16,02,032.00	45,243.00
(c) Net Profit/(Loss) before Tax	5,22,671.74	32,53,160.62
Less: Provision for Tax (inluding for Deferred Tax)	1,35,895.00	10,05,227.00
(d) Net Profit/Loss after Tax	3,86,776.74	22,47,933.62

2. EXTRACT OF ANNUAL RETURN

The Extract of Annual Return required under Section 134(3)(a) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, forms part of this report as **Annexure-A**.

MEETING DURING THE FINANCIAL YEAR

- **BOARD MEETING**

During the financial year 2018-19, the Board of Directors of the Company dully meet Four (4) times i.e. from 01/04/2018 to 31/03/2019. The intervening gap between the two meetings was within the period as prescribed under the Companies Act, 2013.

Further, the status of attendance of Board Meeting by each of Director is as follow:

Sl. No.	Name of Director	No. of Board Meeting Held	No. of Board Meeting Attended
1.	AMARESH KUMAR	4	4
2.	SHASHI SINGH	4	4

- **COMMITTEE MEETING**

During the financial year 2018-19, the members of the Corporate Social Responsibility (CSR) Committee duly met **1 (One) time i.e.** on 2019.

- **DIRECTORS AND KEY MANAGERIAL PERSONNEL**

There is no change in the Board of Directors of the Company during the Financial Year 2018-19.

Further, the provisions related to Key Managerial Personnel were not applicable for the Financial Year 2018-19.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134 of the Companies Act, 2013, the Directors, to the best of their knowledge and belief, confirm that:

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(d) The Directors had prepared the annual accounts on a going concern basis; and

(e) Clause (e) of section 134(5) is not applicable as the Company is not a listed Company

(f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DETAIL OF FRAUD AS PER AUDITORS REPORT

There is no fraud in the Company during the F.Y. ended 31st March, 2019 This is also being supported by the report of the auditors of the Company as no fraud has been reported in their audit report for the F.Y. ended 31st March, 2019.

BOARD'S COMMENTS ON QUALIFICATION, RESERVATION & ADVERSE REMARKS OR DISCLAIMER MADE BY:

- **Statutory Auditors**

  Observation made by the Statutory Auditors in their Report are self explanatory and therefore, do not call for any further comments under section 134(3)(f) of the Companies Act, 2013.

- **Cost Auditors**

  The Cost audit of the Company has not been conducted for the financial year 2018-19 as provisions of Section 148 of the Companies Act, 2013 are not applicable on the Company.

PARTICULARS OF INTER-CORPORATE LOANS & INVESTMENT

During the financial year 2018-19, the Company has not made any investment.

Further the Company has not given any guarantee or security to any person or body corporate.

PARTICULARS OF RELATED PARTY TRANSACTIONS

Related party transactions that were entered into during the financial year were on arm's length basis and were in ordinary course of business. There are no materially significant related party transactions made by the Company which may have potential conflict with the interest of the Company. As per **Annexure-B** in Form AOC-2.

There are no material related party transactions which are not in ordinary course of business or which are not on arm's length basis and hence there is no information to be provided as required under Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014.

STATE OF COMPANY'S AFFAIRS

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

AMOUNT WHICH IT PROPOSES TO CARRY TO RESERVES

The amount of Rs. 3,86,776.74 to be carried as Profit in the balance sheet for the financial year ended 31st March, 2019. It is not being proposed to carry this amount in to any specific reserve.

DIVIDEND

No, Dividend was declared for the current year due to conservation of Profits by the company for the expansion of Plants during the financial year 2018-19.

MATERIAL CHANGES & COMMITMENTS

There has been no material changes and Commitment affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and date of the Report.

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

Pursuant to provisions of Section 134(3)(m) & Rule 8(3)(A) of Companies (Accounts) Rules, 2014 the details of energy conservation, technology absorption and foreign exchange earnings and outgo has been given in **Annexure-C** to this report.

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

The management of the Company has duly adopted the Risk Management Policy as per the requirement of the Companies Act, 2013. Further, they had taken adequate care in its implementation by identifying various element of risk which may cause serious threat to the existence of the Company.

DETAILS OF COMPANY'S CORPORATE SOCIAL RESPONSIBILITY

The provisions of the Corporate Social Responsibility as contained under the Companies Act, 2013 are applicable on the Company.

The brief outline of the Corporate Social Responsibility (CSR) Policy of the Company and the initiatives undertaken by the Company on CSR activities during the year are set out in **Annexure-D** of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014.

JOINT VENTURE/ ASSOCIATE OR SUBSIDIARY COMPANIES

Details of a subsidiary company of the company is as follows: -

Sl. No.	Name of the Company	% of Shareholding	No. of Shares held
	Not Applicable		

REPORT ON PERFORMANCE OF SUBSIDIARIES, ASSOCIATE COMPANIES & JOINT VENTURE

The Company has no subsidiary company.

- Associate – There is no associate company.
- There is no joint venture company.

DEPOSITS

The Board states that no disclosure or reporting was required in respect of the details relating to deposits covered under Chapter V of the Act as there were no deposits during the financial year 2018-19.

ORDERS PASSED BY REGULATORS/COURTS/TRIBUNALS

There is no such order passed by the Regulators/Courts/Tribunals in respect to the Company during the financial year.

INTERNAL FINANCIAL CONTROLS

The Company has maintained adequate financial control system, commensurate with the size, scale and complexity of its operations and ensures compliance with various policies, practices and statutes in keeping with the organization's pace of growth and increasing complexity of operations.

PARTICULARS OF EMPLOYEES

None of the employees who have worked throughout the year or a part of the financial year were getting remuneration in excess of the threshold mentioned under Section 197(12) of the Act read with rule 5(2) of Companies (Appointment and Remuneration) Rules, 2014.

NO CHANGES IN THE BUSINESS

Your Directors would like to inform that Company is doing its regular business without any deviation to other objects.

VIGIL MECHANISM

Your Directors would like to inform that till now provisions of establishment of Vigil Mechanism do not apply to the Company.

ACKNOWLEDGEMENT

Your Directors wish to place on record their appreciation for the co-operation and support extended by the Share Holders, various authorities, banks, dealers and vendors.

The Directors also acknowledge with gratitude the dedicated efforts and valuable contribution made by all the employees of the Company.

For **GRIH BHOOMI NIRMAN PRIVATE LIMITED**

Director Director

Date:
Place: Patna

SATENDRA & CO.
Chartered Accountants

Office : 9294900072
Mobile : 9308566415
9631049572
Email : satendra.kumar@icai.org

Ref.: ....

Date.: ....

Independent Auditor's Report

To the Members of M/s GRIH BHOOMI NIRMAN PRIVATE LIMITED

Report on the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **M/s GRIH BHOOMI NIRMAN PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at **31st March 2019**, and the statement of Profit and Loss, (statement of changes in equity) and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information [in which are included the Returns for the year ended on that date audited by the branch auditors of the Company's branches located at (location of branches)].

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 March 31, 2019, and profit/loss, (changes in equity) and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Companies Act, 2013 and the Rules 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.

[Description of each key audit matter in accordance with SA 701.]

SATENDRA & CO. PATNA Chartered Accountants

Add.:-105 B.Hariom Apartments, (Adjacent to Narmada Apartment) Exhibition Road, Patna -800 001

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows 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 implementation and maintenance of 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. Those 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 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 these financial statements.

Other Matter

We did not audit the financial statements/ information of Nil (number) branches included in the stand alone financial statements of the Company whose financial statements/financial information reflect total assets of Rs. Nil as at 31st March 2019 and the total revenue of Rs. Nil for the year ended on that date, as considered in the standalone financial statements/information of these branches have been audited by the branch auditors whose reports have been furnished to us, and our opinion in so far as it relates to the amounts and disclosures included in respect of branches, is based solely on the report of such branch auditors. Our opinion is not modified in respect of these matters.

SATENDRA & CO. PATNA Chartered Accountants

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

- 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.

- 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.

- The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.]

- The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

- 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.

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

- 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".

- With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

    - The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note XX to the financial statements; [or the Company does not have any pending litigations which would impact its financial position]

    - The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts – Refer Note XX to the financial statements; [or the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

SATENDRA & CO. PATNA Chartered Accountants

- There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company {or, following are the instances of delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company or there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company}.

For SATENDRA & Co.
Chartered Accountants

(CA. Satendra Kumar)
Proprietor
M. No. 510200
F. Reg. No.-014382C
UDIN- 19510200AAAAET3777
UDIN- 19510200AAAAEU1716

Place: Patna
Date: 25-11-2019

SATENDRA & CO. PATNA Chartered Accountants

GRIH BHOOMI NIRMAN PRIVATE LIMITED

C/O- RAM KRIPAL SINGH, SAGUNA MORE, GAS GODOWN ROAD,
DANAPUR CANT, PATNA- 801503 (BIHAR)

BALANCE SHEET AS ON 31ST MARCH 2019

Figures (In Rs.)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. **EQUITY AND LIABILITIES**			
(1) Shareholders' Funds			
(a) Share Capital	A'	1,300,000.00	1,300,000.00
(b) Reserves and Surplus	B'	4,080,307.25	3,693,530.51
(c) Money Received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings	C'	5,110,128.00	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long-term Liabilities	D'	-	-
(d) Long-term provisions	E'	-	-
(4) Current Liabilities			
(a) Short-term borrowings	F'	18,376,851.00	37,735,506.00
(b) Trade payables		-	544,290.00
(c) Other current liabilities	G'	122,700.00	131,010.00
(d) Short-term provisions	H'	339,687.00	1,006,932.00
TOTAL (In Rs.)		**29,329,673.25**	**44,411,268.51**
II. **ASSETS**			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	I'	5,194,029.00	81,061.00
(ii) Intangible assets	J'	-	-
(iii) Capital Work In Progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	K'	-	-
(c) Deferred Tax Assets (Net)		200,114.00	54,384.00
(d) Long-term loans and advances	L'	-	-
(e) Other non-current assets	M'	4,000.00	8,000.00
(2) Current assets			
(a) Current investments	N'	-	-
(b) Inventories	O'	17,675,376.25	33,471,086.69
(c) Trade receivables	P'	670,000.00	5,522,254.00
(d) Cash and cash equivalents	Q'	592,814.00	2,453,282.82
(e) Short-term loans and advances	R'	4,933,012.00	2,821,200.00
(f) Other current assets	S'	60,328.00	-
		(0.00)	(0.00)
TOTAL (In Rs.)		**29,329,673.25**	**44,411,268.51**
NOTES ON ACCOUNTS	T'		

Notes refer to above are integral parts of financial statements
In terms of our seprate report of even date annexed herewith.

For SATENDRA & Co.
Chartered Accountants

CA. Satendra Kumar
Proprietor
M. No.- 510200
F. Reg. No.-014382C

Place: Patna
Date: 25-11-2019

SATENDRA & CO. PATNA Chartered Accountants

For and on behalf of Board of Directors
GRIH BHOOMI NIRMAN PRIVATE LIMITED

Directors **Directors**

GRIH BHOOMI NIRMAN PRIVATE LIMITED

C/O- RAM KRIPAL SINGH, SAGUNA MORE, GAS GODOWN ROAD,
DANAPUR CANT, PATNA- 801503 (BIHAR)

PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019

	Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I.	Revenue from operations	1'	27,435,149.00	71,431,316.70
II.	Other income	2'	-	-
III.	**Total Revenue (I+II) (In Rs.)**		**27,435,149.00**	**71,431,316.70**
IV.	**Expenses:**			
	Cost of materials consumed	3'	7,697,990.00	20,868,667.00
	Purchase of Stocks-in-Trade		-	-
	Changes in inventories of Finished Goods	4'	-	-
	Changes in inventories of WIP and Stock-in-Trade	5'	15,795,710.44	45,173,666.33
	Employees benefits expense	6'	410,630.00	456,260.00
	Finance costs	7'	363,096.00	-
	Depreciation and amortization expense	I + J	1,602,032.00	45,243.00
	Other expenses	8'	1,043,018.82	1,634,319.75
	Total expenses (In Rs.)		**26,912,477.26**	**68,178,156.08**
V.	Profit before exceptional and extraordinary items and tax	(III-IV)	522,671.74	3,253,160.62
VI.	Exceptional items		-	
VII.	Profit before extraordinary items and tax	(V-VI)	522,671.74	3,253,160.62
VIII.	Extraordinary Items			
IX.	Profit before tax	(VII-VIII)	522,671.74	3,253,160.62
X.	Tax expense: -			
	(1) Current tax		281,625.00	1,006,932.00
	(2) Deferred tax		(145,730.00)	(1,705.00)
XI.	Profit (Loss) for the period from continuing operations	(IX-X)	386,776.74	2,247,933.62
XII.	Profit (Loss) from discontinuing operations		-	-
XIII.	Tax expense of discontinuing operations		-	-
XIV.	Profit/(Loss) from discontinuing operations (after tax)	(XII-XIII)	-	-
XV.	Profit/(Loss) for the period	(XI+XIV)	386,776.74	2,247,933.62
XVI.	Earning per equity share:			
	(1) Basic		2.98	17.29
	(2) Diluted		-	-
	NOTES ON ACCOUNTS	T'		

Notes refer to above are integral parts of financial statements
In terms of our seprate report of even date annexed herewith.

For SATENDRA & Co.
Chartered Accountants

CA. Satendra Kumar
Proprietor
M. No.- 510200
F. Reg. No.-014382C

Place: Patna
Date: 25-11-2019

SATENDRA & CO. PATNA Chartered Accountants

For and on behalf of Board of Directors
GRIH BHOOMI NIRMAN PRIVATE LIMITED

Directors **Directors**

GRIH BHOOMI NIRMAN PRIVATE LIMITED
C/O- RAM KRIPAL SINGH, SAGUNA MORE, GAS GODOWN ROAD,
DANAPUR CANT, PATNA- 801503 (BIHAR)

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS ACCOUNTS AS ON 31ST MARCH, 2019

Figures (In Rs.)

Particulars		Figures (In Rs.)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - A Share Capital				
(a) **Authorised Share Capital** (5,00,000 Equity Shares of Rs.10/- Each) Previously (5,00,000 Equity Shares of Rs.10/- Each)			**5,000,000.00**	**5,000,000.00**
(b) **Issued, Subscribed & Paid Up Share Capital** (1,30,000 Equity Shares of Rs.10/- Each) Previously (1,30,000 Equity Shares of Rs.10/- Each)			1,300,000.00	1,300,000.00
(In Rs.)			**1,300,000.00**	**1,300,000.00**
(c) **Reconciliation Statement**				
Number of Shares at the beginning of the reporting period			130,000	30,000
Add: Number of Shares Issued during the reporting period			0	100,000
Less: Number of Share buy back during the reporting period			0	0
Number of Shares at the end of reporting period			130,000	130,000
(d) **Shares in the company held by each Shareholders hoding more than 5%**	**Percentage 2018-19**	**2017-18**		
(1) Amresh Kumar	50.00%	50.00%	65,000	65,000
(2) Shashi Singh	50.00%	50.00%	65,000	65,000
Note No. - B Reserves and Surplus				
(a) Capital Reserves				-
Opening Balance		-		
Addition During the Year		-	-	
(b) Capital Redemption Reserve				-
Opening Balance		-		
Addition During the Year		-	-	
(c) Securities Premium Reserve				-
Opening Balance		-		
Addition During the Year		-	-	
(d) Debenture Redemption Reserve				-
Opening Balance		-		
Addition During the Year		-	-	
(e) Revaluation Reserve				-
Opening Balance		-		
Addition During the Year		-	-	
(f) Share Options Outstanding Account				-
Opening Balance		-		
Addition During the Year		-	-	
(g) Other Reserve				-
Opening Balance		-		
Addition During the Year		-	-	
(h) Surplus (Balance in Statement of Profit & Loss A/c)				-
Opening Balance		3,693,530.51		1,445,596.89
Addition During the Year		386,776.74		2,247,933.62
		4,080,307.25		
Less: Dividend		-		
: Bonus Shares		-		
: Transfer		-	4,080,307.25	
(In Rs.)			**4,080,307.25**	**3,693,530.51**

SATENDRA & CO.
PATNA
Chartered Accountants

GRIH BHOOMI NIRMAN PRIVATE LIMITED

C/O- RAM KRIPAL SINGH, SAGUNA MORE, GAS GODOWN ROAD,
DANAPUR CANT, PATNA- 801503 (BIHAR)

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS ACCOUNTS AS ON 31ST MARCH, 2019

Figures (In Rs.)

Particulars		Figures (In Rs.)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - C Long Term Borrowing				
(a) Bonds / debentures			-	-
(b) Term Loans			-	-
From Banks			-	-
ICICI Bank Car Loan A/c No.- 37675990			2,261,206.00	
ICICI Bank Car Loan A/c No.- 37304486			2,848,922.00	
From Others			-	-
(c) Deferred Payment Liabilities			-	-
(d) Deposits			-	-
(e) Loans and Advances From Related Parties			-	-
(f) Long term maturities of Finance Lease Obligations			-	-
(g) Other Loans and Advances			-	-
(In Rs.)			**5,110,128.00**	**-**
Note No. - D Other Long term Liabilities				
(a) Trade payables			-	-
(b) Other			-	-
(In Rs.)			**-**	**-**
Note No. - E - Long- Term Provisions				
(a) Provisions for employee benefits			-	-
(b) Others			-	-
(In Rs.)			**-**	**-**
Note No. - F Short - Term Borrowings				
(a) Loans repayable on demand			-	-
From Banks			-	-
From Other parties			-	-
(b) Loans and Advances from related parties			-	-
(c) Deposits			-	-
(d) Other Loans and Advances **(Advance received from customers against Flat Booking)**			18,376,851.00	37,735,506.00
Opening Balance	37,735,506.00	97,256,233.00		
Add: Receipts during the year	7,306,695.00	38,948,392.00		
Suresh Enclave: Rs. 25,00,000/-				
Gorakh Villa: Rs. 48,06,195/-				
	45,042,201.00	136,204,625.00		
Less: Advance for the Sold Flats	26,665,350.00	98,469,119.00		
(In Rs.)			**18,376,851.00**	**37,735,506.00**
Note No. - G Other Current Liabilities				
(a) Current maturities of long-term debts			-	-
(b) Current maturities of finance lease obligations			-	-
(c) Interest accrued but not due on birrowings			-	-
(d) Interest accrued and due on birrowings			-	-
(e) Income received in advance			-	-
(f) Unpaid Dividends			-	-
(g) Application money received for allotment of Securities			-	-
(h) Unpaid matured deposits and interest accrued thereon			-	-
(i) Unpaid matured debentures and interest accrued thereon			-	-
(j) Other Payables			122,700.00	131,010.00
(In Rs.)			**122,700.00**	**131,010.00**

SATENDRA & CO. PATNA Chartered Accountants

GRIH BHOOMI NIRMAN PRIVATE LIMITED

C/O- RAM KRIPAL SINGH, SAGUNA MORE, GAS GODOWN ROAD,
DANAPUR CANT, PATNA- 801503 (BIHAR)

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS ACCOUNTS AS ON 31ST MARCH, 2019

Figures (In Rs.)

Particulars	Figures (In Rs.)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - H Short - Term Provisions			
(a) Provisions for employee benefits		-	-
(b) Provisions for Tax		281,625.00	1,006,932.00
(c) Provisions for Tax (F.Y.- 2017-18)		58,062.00	-
(In Rs.)		**339,687.00**	**1,006,932.00**
Note No. - K Non-current investments			
(a) Investment in Property		-	-
(b) Investment in Equity Instruments		-	-
(c) Investment in Preference Shares		-	-
(d) Investment in Government or Trust Securities		-	-
(e) Investment in debentures or bonds		-	-
(f) Investment in Mutual Funds		-	-
(g) Investment in Partnership Firms		-	-
(h) Investment in Shree Balajee Traders		-	-
(In Rs.)		-	-
Note No. - L Long - Term Loans and Advances			
(a) Capital advance		-	-
(b) Security Deposits		-	-
(c) Loans and Advances to related parties		-	-
(d) Other Loans and Advances		-	-
(In Rs.)		-	-
Note No. - M Other Non-current Assets			
(a) Long Term Trade Receivables		-	-
(b) Preliminary Expenditure to the extent not written off		4,000.00	8,000.00
(In Rs.)		**4,000.00**	**8,000.00**
Note No. - N Current investments			
(a) Investment in Equity Instruments		-	-
(b) Investment in Preference Shares		-	-
(c) Investment in Government or Trust Securities		-	-
(d) Investment in debentures or bonds		-	-
(e) Investment in Mutual Funds		-	-
(f) Investment in Partnership Firms		-	-
(g) Other Non-current Investments		-	-
(In Rs.)		-	-

SATENDRA & CO. PATNA Chartered Accountants

GRIH BHOOMI NIRMAN PRIVATE LIMITED

C/O- RAM KRIPAL SINGH, SAGUNA MORE, GAS GODOWN ROAD,
DANAPUR CANT, PATNA- 801503 (BIHAR)

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS ACCOUNTS AS ON 31ST MARCH, 2019

Figures (In Rs.)

Particulars	Figures (In Rs.)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - O Inventories			
(a) Raw Materials		-	-
(b) Work-in-progress		17,675,376.25	33,471,086.69
(c) Finished Goods		-	-
(d) Stock-in-Trade		-	-
(e) Stores and Spares		-	-
(f) Loose Tools		-	-
(g) Other		-	-
(In Rs.)		**17,675,376.25**	**33,471,086.69**
Note No. - P Trade Receivables			
(a) Trade Receivables within 6 months		670,000.00	5,522,254.00
(b) Trade Receivables above 6 months		-	-
(In Rs.)		**670,000.00**	**5,522,254.00**
Note No. - Q Cash and Cash Equivalents			
(a) **Balance with Banks:**			
1 BOB Current A/C No.:-37240200000051		-	2,451.00
2 BOB, DANAPUR PATNA, CURRENT A/C NO:- 37240200000034		37,534.99	42,645.49
3 H.D.F.C, RAJA BAZAR, PATNA, CURRENT A/C NO:- 16492020001066		237,798.31	346,040.41
4 H.D.F.C, SAGUNA, PATNA, CURRENT A/C NO:- 50200026291132		3,720.00	729,500.00
5 SBI, SAGUNA, PATNA, CURRENT A/C NO:- 37307923632		41,102.70	1,079,805.40
6 ICICI Bank Saguna More, Patna Current A/c No.- 333905000404		25,000.00	-
(b) Cheques, drafts on hand		-	-
(c) Cash on hand		247,658.00	252,840.52
(d) Other		-	-
(In Rs.)		**592,814.00**	**2,453,282.82**
Note No. - R Short Term Loan & Advances			
(a) Loans and Advances to related parties		4,933,012.00	2,821,200.00
(b) Other Loans and Advances		-	-
(In Rs.)		**4,933,012.00**	**2,821,200.00**
Note No. - S Other Current Assets			
(a) TCS		60,328.00	-
(b) Advance Income Tax		-	-
(In Rs.)		**60,328.00**	**-**
Note No. - T Contingent Liabilities and Commitments			
Contingent Liabilities: -			
(a) Claims against the compnay not acknowledged as debt		-	-
(b) Guarantees		-	-
(c) Other money for which the company is contingently liable		-	-
Commitments: -			
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for		-	-
(b) Uncalled liability on shares and other investment partly paid		-	-
(c) Other		-	-
(In Rs.)		**-**	**-**

SATENDRA & CO. Chartered Accountants PATNA

GRIH BHOOMI NIRMAN PRIVATE LIMITED

C/O- RAM KRIPAL SINGH, SAGUNA MORE, GAS GODOWN ROAD,
DANAPUR CANT, PATNA- 801503 (BIHAR)

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS ACCOUNTS AS ON 31ST MARCH, 2019

Figures (In Rs.)

Particulars	Figures (In Rs.)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - 1 Revenue From Operation			
(a) Sale of Products			
(b) Sale of Service		27,435,149.00	71,431,316.70
(c) Other Operating Revenues		-	-
		-	-
(In Rs.)		27,435,149.00	71,431,316.70
Note No. - 2 Other Income			
(a) Interest Income			
(b) Dividend Income		-	-
(c) Net gain / Loss on sale of investment		-	-
(d) Adjustment to the carrying amount of Investment		-	-
(e) Other non-operating Income		-	-
		-	-
(In Rs.)		-	-
Note No. - 3 Cost of materials consumed			
Suresh Enclave:			
(a) Purchase		1,023,212.00	6,933,786.00
(b) Wages to Labour		1,714,365.00	11,799,020.00
(c) Other Expenses		341,619.00	2,135,861.00
Gorakh Villa:			
(a) Purchase		1,534,818.00	
(b) Wages to Labour		2,571,547.00	
(c) Other Expenses		512,429.00	
(In Rs.)		7,697,990.00	20,868,667.00
Note No. - 4 Changes in inventories of finished goods			
Opening stock of Finished goods		-	-
less: Closing stock of Finished goods		-	-
(In Rs.)		-	-
Note No. - 5 Changes in inventories of WIP and Stock-in-Trade			
Opening stock of WIP and Stock-in-Trade		33,471,086.69	78,644,753.02
less: Closing stock of WIP and Stock-in-Trade		17,675,376.25	33,471,086.69
(In Rs.)		15,795,710.44	45,173,666.33

SATENDRA & CO.
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GRIH BHOOMI NIRMAN PRIVATE LIMITED

C/O- RAM KRIPAL SINGH, SAGUNA MORE, GAS GODOWN ROAD,
DANAPUR CANT, PATNA- 801503 (BIHAR)

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS ACCOUNTS AS ON 31ST MARCH, 2019

Figures (In Rs.)

Particulars	Figures (In Rs.)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - 6 Employees benefits expense			
(a) Salaries and Wages		386,010.00	428,900.00
(b) Contribution to Provident and other funds		-	-
(c) Contribution to ESI		-	-
(d) Expenses on ESOP & ESPP		-	-
(e) Staffs Welfare Expenses		24,620.00	27,360.00
(f) Bonus Payments		-	-
(g) Gratuity Payments		-	-
(h) Ex-gratia Payments		-	-
(i) Other		-	-
(In Rs.)		410,630.00	456,260.00
Note No. - 7 Finance costs			
(a) Interest Expense		-	-
Interest on ICICI Bank Car Loan A/c No.- 37675990		126,144.00	
Interest on ICICI Bank Car Loan A/c No.- 37304486		236,952.00	
(b) Other Borrowing Cost		-	-
(c) Net Gain / Loss on foreign currency transactions and translations		-	-
(In Rs.)		363,096.00	-
Note No. - 8 Other Expenses			
(a) Payment to Auditors			
i) As Auditor -			
- Statutory Audit		40,000.00	40,000.00
- Tax Audit		-	-
- VAT Audit		-	-
- Internal Audit		-	-
- Special Audit u/s 142(2A) of Income Tax Act		-	-
- Special Audit u/s 233A of Companies Act		-	-
ii) For taxation Matters		-	-
iii) For Company law Matters		5,000.00	5,000.00
iv) For Management Services		-	-
v) For other Services		3,000.00	3,000.00
vi) For reimbursement of expenses		-	-
(b) Consumption of stores and spare parts		-	-
(c) Advertisement & Publicity		-	-
(d) Donation & Subscription		-	-
(e) Telephone, Mobile & Internet Expenses		33,100.00	32,380.00
(f) Legal Expenses		-	-
(g) News Paper & Periodicals		3,490.00	3,430.00
(h) Office Maintenance Expenses		-	-
(i) Printing & Stationery		37,780.00	46,850.00
(j) Travelling & Conveyance		41,970.00	60,760.00
(k) Vehicle Repair & Maintenance Expenses		10,660.00	14,960.00
(l) Vehicle Running Expenses		21,400.00	30,790.00
(m) Power and fuel		161,190.00	266,520.00
(n) Rent		-	456,120.00
(o) Repairs to buildings		-	-
(p) Repairs to machinery		-	-
(q) Insurance		-	-
(r) Round Off		0.12	-
(s) Miscellaneous Expenses		78,117.00	61,830.00
(t) Director Remuneration		600,000.00	600,000.00
(u) Bank Charges		3,311.70	8,679.75
(v) Preliminary Expenses written off		4,000.00	4,000.00
(In Rs.)		1,043,018.82	1,634,319.75

SATENDRA & CO.
PATNA
Chartered Accountants

GRIH BHOOMI NIRMAN PRIVATE LIMITED

C/O- RAM KRIPAL SINGH, SAGUNA MORE, GAS GODOWN ROAD,

DANAPUR CANT, PATNA- 801503 (BIHAR)

Note No.-J & K

Fixed Assets Statement Forming Part of Balance Sheet as on 31st March 2019

(In ₹)

Date of Purchase / Put to use	Particular	Original Cost (Rs.)	Depreciation charged upto 31.03.2018	WDV as on 01.04.2018	Life as per Co. Act, 2013	Life Used till 31/03/2019	Remaining Life	Salvaged value	Depreciable amount over whole life	Rate of Depreciation	Depreciation for the Year 2018-19	WDV as on 31st Mar 2019
Tangible Assets												
(A) Plant & Machinary												
03/02/2015	Vibrator	28,600.00	17,997.00	10,603.00	12.00	4.16	7.84	1,430.00	27,170.00	22.54%	2,390.00	8,213.00
(B) Furniture and Fixtures												
01/01/2012	Furnitur & Fixtures	18,400.00	15,648.00	2,752.00	10.00	7.25	2.75	920.00	17,480.00	32.86%	904.00	1,848.00
27/05/2014	Furnitur & Fixtures	187,600.00	134,679.00	52,921.00	10.00	4.85	5.15	9,380.00	178,220.00	28.52%	15,093.00	37,828.00
(C) Other Assets												
24/05/2014	Air Conditioner	13,000.00	12,265.00	735.00	5.00	4.85	0.15	650.00	12,350.00	57.10%	420.00	315.00
03/06/2014	CC TV Camera	82,300.00	77,544.00	4,756.00	5.00	4.83	0.17	4,115.00	78,185.00	56.77%	2,700.00	2,056.00
04/06/2014	Computer	30,000.00	28,263.00	1,737.00	5.00	4.82	0.18	1,500.00	28,500.00	56.68%	985.00	752.00
10/06/2014	Mobile Phone	8,850.00	8,330.00	520.00	5.00	4.81	0.19	443.00	8,407.00	56.64%	295.00	225.00
16/05/2014	Office Equipments	126,661.00	119,624.00	7,037.00	5.00	4.88	0.12	6,333.00	120,328.00	57.47%	4,044.00	2,993.00
16/08/2018	Audi A3	2,850,000.00	-	2,850,000.00	12.00	0.62	11.38	142,500.00	2,707,500.00	23.15%	659,720.00	2,190,280.00
30/04/2018	Audi Q3	3,865,000.00	-	3,865,000.00	12.00	0.92	11.08	193,250.00	3,671,750.00	23.69%	915,481.00	2,949,519.00
	Total	**7,210,411.00**	**414,350.00**	**6,796,061.00**				**360,521.00**	**6,849,890.00**		**1,602,032.00**	**5,194,029.00**
Intangible Assets												
	Total	-	-	-				-	-		-	-
	Grand Total	**7,210,411.00**	**414,350.00**	**6,796,061.00**				**360,521.00**	**6,849,890.00**		**1,602,032.00**	**5,194,029.00**

GRIH BHOOMI NIRMAN PRIVATE LIMITED

C/O- RAM KRIPAL SINGH, SAGUNA MORE, GAS GODOWN ROAD, DANAPUR CANT, PATNA- 801503 (BIHAR)

Fixed Assets Statement As Per Income Tax Act as on 31st March 2019

Figures (In Rs.)

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK					DEPRECIATION				WDV As On 31.03.2019
			WDV 01.04.2018	Addition Ist Half	Addition 2nd Half	Sale/ Scrap	Total As on 31.03.2019	On WDV	Addition Ist Half	Addition 2nd Half	Total As on 31.03.2019	
Tangible Assets												
1	Vibrator	15.00%	16,247.00	-	-	-	16,247.00	2,437.00	-	-	2,437.00	13,810.00
2	Air Conditioner	15.00%	6,786.00	-	-	-	6,786.00	1,018.00	-	-	1,018.00	5,768.00
3	CC TV Camera	15.00%	42,962.00	-	-	-	42,962.00	6,444.00	-	-	6,444.00	36,518.00
4	Furnitur & Fixtures	10.00%	132,374.00	-	-	-	132,374.00	13,237.00	-	-	13,237.00	119,137.00
5	Mobile Phone	15.00%	4,620.50	-	-	-	4,620.50	693.00	-	-	693.00	3,927.50
6	Office Equipments	15.00%	66,117.85	-	-	-	66,117.85	9,918.00	-	-	9,918.00	56,199.85
7	Audi A3	15.00%	-	2,850,000.00	-	-	2,850,000.00	-	427,500.00	-	427,500.00	2,422,500.00
8	Audi Q3	15.00%	-	3,865,000.00	-	-	3,865,000.00	-	579,750.00	-	579,750.00	3,285,250.00
9	Computer	40.00%	1,333.00	-	-	-	1,333.00	533.00	-	-	533.00	800.00
	Current Year's Figures		**270,440.35**	**6,715,000.00**	-	-	**6,985,440.35**	**34,280.00**	**1,007,250.00**	-	**1,041,530.00**	**5,943,910.35**
Intangible Assets												
1	Goodwill											
2	Brands / trademarks											
3	Computer Software											
4	Mastheads and Publishing titles											
5	Mining Rights											
6	Copyrights, patents, Intellectual property rights, services and operating rights											
7	Recipes, Formulae, models, designs and prototypes											
8	Licenses and Franchise.											
9	Others											
	Current Year's Figures		-	-	-	-	-	-	-	-	-	-
	Grand Total		270,440.35	6,715,000.00	-	-	6,985,440.35	34,280.00	1,007,250.00	-	1,041,530.00	5,943,910.35

SATENDRA & CO. PATNA Chartered Accountants

GRIH BHOOMI NIRMAN PRIVATE LIMITED, PATNA (F.Y. 2018-19)

SCHEDULE "T": SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS:

1. SIGNIFICANT ACCOUNTING POLICIES:

A. ACCOUNTING CONCEPTS:

These Financial statements have been prepared in accordance to 'GAAP'. The Company follows mercantile system of accounting. Accounting policies not referred to otherwise are consistent with generally accepted accounting principals. The Financial Statements have been prepared under the historical cost convention.

B. REVENUE RECOGNITION:

The Principal activity of the company is to develop the place of land on conversion agreement and sale it to prospective buyer under consideration to sale. The Company engaged in such activities commonly referred to as "real estate developers, builders or property developers. During the year management of company received advance from prospective buyer against and subject to different term and conditions specified in the agreement for sale. It may, however, be noted that in case of real estate sales, the seller "**GRIH BHOOMI NIRMAN PRIVATE LIMITED**" usually enters into an agreement for sale with the buyer at initial stages of construction and taken the advance from customer. When the construction is completes as per agreement all the rights & rewards of ownership are also considered to be transferred to buyer if the seller has entered into a legally enforceable agreement for sale with the company.

Whereas Revenue from construction contracts is recognised on the percentage of completion method as mention in accounting standard (AS- 7) Construction contracts notified by the companies accounting standard rule, 2006 (as amended).

The percentage of completion is determined by the proportion that contract cost incurred for work performed up to the balance sheet date bear to the estimated to the contract cost.

However, profit is not recognised unless there is reasonable progress on contract less than 25% of construction and development cost is incurred.

Its applied is determining the percentage completion and in recognition of project revenue over the period during the project continues i.e. starts recognising the revenue for the real estate projects which is substance minimum 25% of the saleable projects area is covered by contract or agreement with buyer. Whereas minimum 10% of total revenue is realised with respect to contact entered into with customers.

C. INVENTORIES:

Inventories have been valued and certified by the Board of Directors. Inventory here includes W.I.P. of **Rs. 1,76,75,376.25/-** which shows the cost incurred to construct the flats which are not complete till 31.03.2019

SATENDRA & CO. PATNA Chartered Accountants

D. <u>NOTES ON ACCOUNTS:</u>

I. Contingent Liabilities: Nil

II. No personal expenses of Managing Director, directors and employees of the company have been charged to the revenue account, other than those payable under contractual obligation.

III. Additional information pursuant to Part II of Schedule VI.: Nil.

IV. Payment to Auditors for services rendered as statutory auditors Rs. 48,000/-

Signature to Schedule `**A**' TO `**T**'.

In terms of our report annexed.

For Satendra & Co. Chartered Accountants	**For, GRIH BHOOMI NIRMAN PRIVATE LIMITED**	
(CA. Satendra Kumar) *Proprietor* M. No. 510200 F. Reg. No. - 014382C	DIRECTOR	DIRECTOR

Place: Patna
Date: 25-11-2019

SATENDRA & CO. PATNA Chartered Accountants