Manoj Mohan & Associates
Chartered Accountants
L/100, 3rd Floor Manikunj Apartment, Road No. 21 S.K. Nagar, Patna-1
Mob.: 9934411666, 8271744044, 9708889533

AUDITOR'S REPORT

TO THE MEMBERS OF

M/S MAHENDRA GREEN HOMES PRIVATE LIMITED

1. REPORT ON THE STANDALONE FINANCIAL STATEMENTS

We have audited the accompanying standalone financial statements of **M/S MAHENDRA GREEN HOMES PRIVATE LIMITED**, which comprise the Balance Sheet as at 31st March, 2016, and the Statement of Profit and Loss, a summary of the significant accounting policies and other explanatory information for the year 2015 – 16, ended on 31.03.2016.

2. 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 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the preparation of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

MANOJ MOHAN & ASSOCIATES PATNA

(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 standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2016, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2016, from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in **"Annexure A"**.

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

i. The Company has not any pending litigations having impact on its financial position in its financial statements.

ii. 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.

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

For Manoj Mohan & Associates.
Chartered Accountants

(Manoj Kumar Singh)
Partner
M. No. - 513929
FRN 009195C

Place: Patna
Date: 29.08.2016

exists, and testing and evaluating the design and operation effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 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 the receipts and payments 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 conditions, or that the degree of compliance with the policies or procedures may deteriorate.

MANOJ MOHAN & ASSOCIATES
Chartered Accountants

MAHENDRA GREEN HOMES PRIVATE LIMITED

C/O MR RAVINESH KUMAR, E - 85, P. C. COLONY, KANKARBAGH, PATNA - 800020

Profit and Loss A/C For The Year Ended 31st March, 2016

Particulars	Schedule No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations		-	-
II. Other Income			
III. Total Revenue (I +II)		-	-
IV. Expenses:			
Cost of materials consumed		-	-
Purchase of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-
Employee benefit expense		-	-
Financial costs		-	-
Depreciation and amortization expenses		-	-
Other expenses	G	9,635.00	16,672.00
Total Expenses		**9,635.00**	**16,672.00**
V. Profit before exceptional and extraordinary items and tax	**(III - IV)**	(9,635.00)	(16,672.00)
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax	**(V - VI)**	(9,635.00)	(16,672.00)
VIII. Extraordinary Items		-	-
IX. Profit before tax	**(VII - VIII)**	**(9,635.00)**	**(16,672.00)**
X. Tax expense:			
(1) Current Tax		-	-
(2) Deferred Tax Asset	L	-	-
XI. Profit/(Loss) from the period from continuing operations	**(IX-X)**	**(9,635.00)**	**(16,672.00)**
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations	**(XII - XIII)**	-	-
XV. Profit/(Loss) for the period	**(XI + XIV)**	**(9,635.00)**	**(16,672.00)**
XVI. Earning per equity share:			
(1) Basic		(2.41)	(4.17)
(2) Diluted		-	-

MAHENDRA GREEN HOMES PRIVATE LIMITED

MAHENDRA GREEN HOMES PVT. LTD.

Ravinesh Kumar

For MAHENDRA GREEN HOMES PVT. LTD.

Director

In term of Our report of even date
For Manoj Mohan & Associates
Chartered Accountants

(Manoj Kumar Singh)
Partner
M.No.513929

Date:
Place: Patna

Schedule- E

Fixed Assets

Particuluars	USEFULL LIFE IN Yr	GROSS BLOCK As on 12.01.2015	GROSS BLOCK Addition During the year	GROSS BLOCK Total As on 31.03.2016	Depreciable amount	DEPRECIATION UNDER SLM Upto 12.01.2015	DEPRECIATION UNDER SLM For The Year	DEPRECIATION UNDER SLM Upto 31.03.2016	NET BLOCK As on 31.03.2016	NET BLOCK As on 12.01.2015
Computer	3	-	25,000.00	25,000.00	24,750.00	-	8,250.00	8,250.00	16,750.00	-
Furniture & Fixtures	10	-	10,500.00	10,500.00	10,395.00	-	1,039.50	1,039.50	9,460.50	-
Total		-	35,500.00	35,500.00		-	9,289.50	9,289.50	26,210.50	-

ANNEXURE TO THE STATEMENT OF PARTICULARS U/S 44AB OF THE INCOME TAX ACT,1961

PARTICULARS OF DEPRECIATION ALLOWABLE AS PER THE INCOME TAX ACT,1961 IN RESPECT EACH ASSETS AND BLOCK OF ASSETS

Particuluars	Rate of Depreciaiton	W.D.V as on 12.01.2015	Addition during year More than six months	Addition during year Less than six months	Total Addition	Total	Depreciation during year	W.D.V ason 31.03.2016
Computer	60.00%	-	25,000.00		25,000.00	25,000.00	15,000.00	10,000.00
Furniture & Fixtures	10.00%	-	10,500.00		10,500.00	15,000.00	1,500.00	13,500.00
	TOTAL	-	35,500.00	-	35,500.00	40,000.00	16,500.00	23,500.00

For MAHENDRA GREEN HOMES PVT. LTD.

Director

MANOJ MOHAN & ASSOCIATES
* Chartered Accountants *
PATRA

For MAHENDRA GREEN HOMES PVT. LTD.

Director

c) For such items of expenditure for which original voucher / bill / invoices are not available, necessary internal vouchers have been drawn up duly signed & passed by the directors of the company to the effect that all the expenses are made for purpose of the company.

7. Earning per Share - NIL

8. Related Parties Transactions : - NIL

9. The quantitative details of raw material and finished goods - **N/A**

10. Break-up of expenditure incurred on employees who were in receipt of the aggregate of and not less than Rs. 60,00,000/- per year or not less than Rs. 5,00,000/- per month where employed for a part of the year - **Not Applicable**

11. Additional information pursuant para 5 (viii) of the Part – II of the Schedule III of the Companies Act, 2013 as under:

i) Value of imports calculated on C.I.F basis by the company during the financial year in respect of –

   1. Raw Material – NIL
   2. Components and spare parts – NIL
   3. Capital goods – NIL

ii) Expenditure in foreign currency – NIL

iii) Total value if all imported raw materials, spare parts and components consumed during the financial year and the total value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total consumption – NIL

iv) Amount remitted in foreign currency – NIL

v) Earning in foreign exchange classified under the following heads namely:-

   a) Exports of goods calculated on F.O.B. basis - NIL
   b) Royalty, Know – how, professional and consultation fees -NIL
   c) Interest and dividend – NIL
   d) Other income – NIL

For MAHENDRA GREEN HOMES PVT. LTD.

Ravindra Kumar

Director

MANOJ MOHAN & ASSOCIATES
Chartered Accountants
PATNA