



Independent Auditor's Report

**To the Members of
SHANTIDOOT INFRA SERVICES PRIVATE LIMITED
Report on the Audit of the Standalone Financial Statements**

We have audited the accompanying standalone financial statements of **SHANTIDOOT INFRA SERVICES PRIVATE LIMITED R/O: Flat No.201, R Enclave, New P.P Colony, Ptliputra, Patna-800013**, which comprise the Balance Sheet as at March 31st, 2020, the Statement of Profit and Loss, for the year ended, and a summary of significant accounting policies and other explanatory information.

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 there under, 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 of key audit matters as per SA 701, Key Audit Matters are not applicable to the company as it is an unlisted company.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the directors' report, but does not include the financial statements and our auditors' 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 financial statements or our knowledge obtained in the 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.

Responsibility of Management 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 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 accounting policies 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, the Board of Directors 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 the Board of Directors 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 Responsibility 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.

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.
- 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.

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.

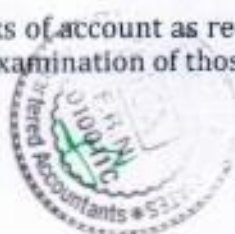
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As required by paragraphs 3 and 4 of 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" a statement on the matters specified in the paragraphs 3 and 4 of the order.

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 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, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.

f. Reporting on the adequacy of the internal financial controls over financial reporting of the Company and its operating effectiveness our separate Report in "Annexure B".

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:

1. The Company does not have any pending litigations which would impact its financial position.
2. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
3. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

FOR ARVIND ARPAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 010011C


CA. ARVIND KUMAR
(PARTNER)
Membership No. 096435

Place: PATNA

Date: 26-09-2020

UDIN:20096435AAAAEM1447

"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March,31,2020:

- 1) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed, whereas there is no fixed assets possesses by the company.
- 2) (a) The management has conducted the physical verification of inventory at reasonable intervals.
- b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material.
- 3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.



- 7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2020 for a period of more than six months from the date on when they become payable.

Particulars	F.Y 2019-20
TDS Payable	Rs.13,652.30

- 8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- 12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- 13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.



- 15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- 16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

FOR ARVIND ARPAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 010011C

(CA ARVIND KUMAR)
PARTNER
M.No.096435



PLACE: PATNA
Date: 26-09-2020
UDIN: 20096435AAAAEM1447

"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of Shantidoot Infra Services Private Limited

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 Shantidoot Infra Services Private Limited as of March 31st, 2020 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The 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. 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

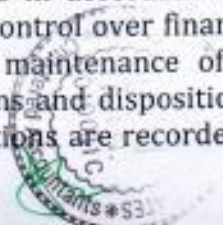
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on 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 was established and maintained and if such controls operated effectively in all material respects.

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

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31st, 2020, 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 ARVIND ARPAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 010011C

CA. ARVIND KUMAR
(PARTNER)
Membership No. 096435



Place: PATNA

Date: 26-09-2020

UDIN: 20096435AAAAEM1447

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH, 2020.

(I) SIGNIFICANT ACCOUNTING POLICIES:

(a) Basis of preparation of Financial Statements

The financial statements are prepared and presented under the historical cost convention on the accrual basis of accounting in accordance with the generally accepted accounting principles and comply with accounting standards issued by the Institute of Chartered Accountants of India and relevant provisions of Companies Act, 2013 to the extent applicable.

(b) Fixed Assets

There is no Fixed Assets possesses by the company.

(c) Current Assets

Current assets, loans and advances are approximately of the value stated, if realized in the ordinary course of business.

(d) Inventory

The Company is engaged in Construction work, therefore Closing Stock of material and work in progress has been valued at cost.

(e) Revenue Recognition

Revenue is recognized based on the nature of Activity when consideration can be reasonably measured and there Exists reasonable certainty of its recovery.

(a) Contract Receipts: - Revenue from contract receipts is recognized when the bill of contract work is passed by the relevant authority.

(f) Taxation

- a. Provision for current tax is made of ₹ Nil/- on the taxable income. Since, Company is registered under Start Up India Registration
- b. Deferred Tax Assets appearing on the financial statements is ₹ Nil during the year reflects the tax effect of timing difference arising due to difference in the rates of depreciation provided on the fixed assets as per the of the Companies Act, 2013 and the Income Tax Act, 1961.



(II) NOTES ON ACCOUNTS:

- (a) This is the first year of business of operations. Profit Loss Account is prepared for the period from 11th March 2019 to 31st March 2020.
- (b) The methods of Accounting employed are generally in compliance with the ICDS I as referred to in section 145 of the Income tax Act 1961.
- (c) Balance of Current Liabilities, Sundry Debtors, Sundry creditors Advance to Suppliers and Loan & Advances has not provided by the management.
- (d) Related Party Disclosures.

As per Accounting standard AS-18 on Related Party disclosures issued by the Institute of Chartered Accountants of India, the disclosure of transactions with the related party as defined in the Accounting standard are given below:

(1) Summary of transactions:

Sr. no.	Particulars	2019-20	Nature of Transaction
1.	Brajesh Ranjan Vyas	₹ 1,20,000.00	Salary
2.	Tripurari Lal	₹ 1,20,000.00	Salary
3.	Brajesh Ranjan Vyas	₹ 13,08,907.00	Director Loan.
4.	Tripurari Lal	₹ 6,79,000.00	Director Loan.

- (e) Balance of cash-in-hand as on 31/03/2020 of Rs.55,537.00 have been taken as verified and certified by the management of the company.

FOR ARVIND ARPAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 010011C

CA. ARVIND KUMAR
(PARTNER)
Membership No. 896435



Place: PATNA

Date: 26-09-2020

UDIN: 20096435AAAAEM1447

PART I FORM OF BALANCE SHEET

SHANTIDOOT INFRA SERVICES PRIVATE LIMITED

CIN : U45309BR2019PTC041303

ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY , PATLIPUTRA PATNA-800013

BALANCE SHEET AS ON 31ST MARCH, 2020

(Amount in Rupees)

PARTICULARS	NOTE NO	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
EQUITY AND LIABILITIES		₹	₹
AUTHORISED CAPITAL		10,00,000.00	-
(A) Shareholder's Funds			
(a) Reserves and Surplus			
1. Capital Reserve	1	5,00,000.00	-
2. Surplus (Addition or Deduction)	2	4,01,465.12	-
(2) Share application money pending allotment	3	-	-
(B) Non-Current Liabilities			
(a) Long term borrowings	4	19,87,907.00	-
(b) Deferred tax liabilities (Net)			
Opening Balance		-	-
Add: During the year		-	-
(c) Other Long Term Liabilities	5	-	-
(d) Long term provisions	6	-	-
(C) Current Liabilities			
(a) Short term borrowings	7	-	-
(b) Trade payables	8	5,84,184.76	-
(c) Other Current Liabilities	9	32,54,731.80	-
(d) Short Term Provisions	10	-	-
Total		67,28,288.68	



Triparni Das

Sanjay Kumar Singh

PART I FORM OF BALANCE SHEET

I. Assets			
(1) Non-Current Assets			
(a) Fixed assets	11	-	-
(b) Non-Current Investments	12	-	-
(2) Current assets			
(a) Current Investments	13	6,04,300.00	-
(b) Inventories	14	5,38,642.00	-
(c) Long Term Loans and Advances	15	-	-
(d) Other Non-Current Assets	16	1,36,000.00	-
(e) Trade Receivables	17	13,49,280.00	-
(f) Cash and Cash Equivalents	18	10,92,844.56	-
(g) Short-Term Loans and Advances	19	26,20,398.86	-
(g) Other Current Assets	20	3,86,823.26	-
	Total	67,28,288.68	-

Notes: No. 1 to 29 is integral parts of the Profit and Loss Account and Balance Sheet.

AUDITOR'S REPORT

In terms of Our separate report of even date

FOR ARVIND ARPAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-010011C

Arvind Kumar
(CA ARVIND KUMAR)
PARTNER
M NO.096435



PLACE: PATNA

DATE: 26/09/2020

UDIN: 20967357 ANNEXURE M 1447

FOR SHANTIDOOT INFRA SERVICES PVT. LTD.

Tripurari Lal
(TRIPURARI LAL)
DIRECTOR
DIN: 08385623

Brajesh Ranjan Vyas
(BRAJESH RANJAN VYAS)
DIRECTOR
DIN: 08385624

PART II - FORM OF STATEMENT OF PROFIT AND LOSS

SHANTIDOOT INFRA SERVICES PRIVATE LIMITED

CIN : U45200BR2019PTC041303

ADDRESS: FLAT NO-202, R ENCLAVE, NEW P.P COLONY, PATLIPUTRA PATNA-800013

PROFIT AND LOSS STATEMENT FOR THE PERIOD FROM 11th MARCH 2019 TO 31st MARCH 2020

PARTICULARS	NOTE NO	Figures as at the	Figures as at the
		end of current reporting period	end of previous reporting period
		₹	₹
I. Revenue From Operations	21	2,19,33,208.00	-
II. Other Income	22	39.36	-
III. Total Revenue (I + II)		2,19,33,247.36	-
IV. Expenses:			
Cost of Materials Consumed			
Purchase of Stock in Trade	23	-	-
Changes in Inventories of Finished Goods, Work-in-progress and Stock in Trade	24	(5,38,642.00)	-
Direct Expenses	25	2,06,57,512.13	-
Financial costs	26	8,807.00	-
Employee benefit expense	27	4,36,618.00	-
Depreciation and Amortization Expenses	28	34,000.00	-
Other Expenses	29	9,31,499.31	-
Total Expenses		2,15,31,782.24	-
V. Profit Before Exceptional and Extraordinary Items and tax		4,01,465.12	-
VI. Exceptional Items		-	-
VII. Profit Before Extraordinary Items and Tax (V - VI)		4,01,465.12	-
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		4,01,465.12	-
X. Tax Expense:			
(i) Current Tax		-	-
(ii) Deferred Tax		-	-
XI. Profit/(Loss) From The Period From Continuing Operations		4,01,465.12	-
XII. Profit/(Loss) From Discontinuing Operations		-	-
XIII. Tax Expense of Discontinuing Operations		-	-
XIV. Profit/(Loss) From Discontinuing Operations (XII - XIII)		-	-
XV. Profit/(Loss) For The Period (XI + XIV)		4,01,465.12	-
XVI. Earning per equity share:			
(i) Basic		-	-
(ii) Diluted		-	-

Note No 1 in 29 is integral parts of the Profit and Loss Account and Balance Sheet.

AUDITOR'S REPORT

in terms of Our separate report of even date

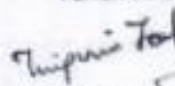
FOR ARVIND ARPAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRN-010011CCA ARVIND KUMAR
PARTNER
M NO 596425


PLACE: PATNA

DATE: 26/04/2020

UDIN : 26096435 9AAA EM 1447

FOR SHANTIDOOT INFRA SERVICES PVT. LTD.


 (TRIPLRARI) (AL)
 DIRECTOR
 DIN: 08285623


 (BRAJESH RANJAN VYAS)
 DIRECTOR
 DIN: 00380624

PART I FORM OF BALANCE SHEET

SHANTIDOOT INFRA SERVICES PRIVATE LIMITED

CIN : U45309BR2019PTC041363

ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY, PATLIPUTRA PATNA-800013

Notes annexed to and forming part of the accounts as at 31st March, 2020

Particulars	Current Year ₹	Previous Year ₹
1. Share Capital		
Authorized 10000 Equity Shares of par value ₹ 100/-	10,00,000.00	-
Issued, Subscribed and Paid up 5000 Equity Shares of par value ₹ 100/- each, Fully paid up	5,00,000.00	-
Total :	5,00,000.00	-

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

Particulars	Period ending 31/03/2020			Period ending 31/03/2019		
	No. of shares	Par value	Amount	No. of shares	Par value	Amount
i) Authorized Share Capital	10,000.00	100.00	10,00,000.00	-	-	-
ii) Issued, Subscribed and Paid-up	5,000.00	100.00	5,00,000.00	-	-	-
iii) Reconciliation of No. of share Outstanding Share Capital as on opening date						
Share capital raised during the year						
a) Fresh Issue	5,000.00	100.00	5,00,000.00	-	-	-
b) Issued as fully paid up bonus shares (Bonus shares have been issued from share premium account)						
Outstanding Share Capital as on closing date	5,000.00	100.00	5,00,000.00	-	-	-

Particulars	No. of shares	Par value	Amount	Period of issue
Share allotted as fully paid-up pursuant to contract without payment being received in cash				NA
Shares allotted as fully paid up by way of bonus shares from 01.04.2019 to 21.03.2020				NA
Aggregate number and class of shares bought back				NA

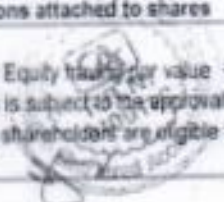
Following shareholders holding shares more than 5%

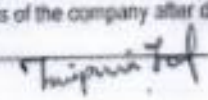
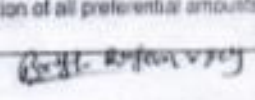
Name of shareholder	As on 31st March 2020		As on 31st March 2019	
	No. of shares	% of Shares	No. of shares	% of Shares
1. DIPURABI LAL	2500	50	-	-
2. RAJESH RANJAN VYAS	2500	50	-	-
Total :	5000	100	-	-

Right, Preferences and Restrictions attached to shares

Equity Shares

The company has only the class of Equity shares of par value ₹100/- per share. Each shareholder is eligible for one vote per share held. The Dividend proposed by the Board of Directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of Liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.



PART I FORM OF BALANCE SHEET

SHANTIDOOT INFRA SERVICES PRIVATE LIMITED

CIN : U45309BR2019PTC041303

ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY , PATLIPUTRA PATNA-800013

Notes annexed to and forming part of the accounts as at 31st March, 2020

Particulars	Current Year ₹	Previous Year ₹
2. Reserves & Surplus		
Surplus Opening	-	-
Surplus current year	4,01,465.12	-
Total :	4,01,465.12	-
3. Share Application Money Pending Allotment		
Share Application Money	-	-
Total :	-	-
4. Long-term borrowings		
<u>Unsecured Loans From Directors</u>		
Loan from Brajesh Ranjan Vyas	13,08,907.00	-
Loan from Tipurani Lal	6,79,000.00	-
Total :	19,87,907.00	-
5. Other Long Term Liabilities		
	-	-
Total :	-	-
6. Long-Term Provisions		
(a) Provision for employee benefit	-	-
Total :	-	-
7. Short-Term Borrowings		
	-	-
Total :	-	-
8. Trade Payables		
Sundry Creditors -Trade (Short Term) (As Per Annexure 'A')	5,84,184.76	-
Total :	5,84,184.76	-
9. Other Current Liabilities		
Advance Taken From Party (Shantidoot Trust)	25,24,832.00	-
Director Remuneration Payable	2,40,000.00	-
Audit Fee Payable	25,000.00	-
Rent Payable	1,02,000.00	-
Salary Payable	29,484.00	-
Expenses Payable	3,09,763.50	-
TDS Payable	13,652.30	-
Total :	32,54,731.80	-
10. Short-Term Provisions		
Provision for Taxation	-	-
Total :	-	-



Tipurani Lal

Brajesh Ranjan Vyas

PART I: FORM OF BALANCE SHEET

SHANTROOP INFRA SERVICES PRIVATE LIMITED

CIN : U45200GJ2012PTC041303

ADDRESS: PLOT NO-21A, ENCLAVE, NEW P.P. COLONY, PART-1,PUTRA PATNA-80013

Notes annexed to and forming part of the accounts as at 31st March, 2020

Particulars	Current Year	Previous Year
12 Non Current Investments		
Total		
13 Current Investments		
Equity Shares from M/s MWD	6,04,300.00	
Total	6,04,300.00	
14 Debtors		
Trade Debtors		
Work-in-progress		
Financial assets		
Others (specify nature)		
Total	6,28,642.00	6,28,642.00
15 Loans from Loans & Advances		
Total	6,28,642.00	6,28,642.00
16 Other Non-Current Assets		
(a) Pre-leased Expenses to the extent not written off	20,000.00	
Balance at the closing of the reporting period		
Add: Addition during the year		
Less: Expenses incurred during the year		
Less: Amortisation during the reporting period	4,000.00	
Balance at the end of the reporting period	16,000.00	
The Tax Under Customs	1,00,000.00	
(b) Bank Right for Trade Receivables	20,000.00	
Less: Amortisation during the reporting period		
Balance at the end of the reporting period	80,000.00	
(c) Other than Financial Instruments	25,000.00	
Less: Amortisation during the reporting period		
Balance at the end of the reporting period	25,000.00	
(d) Other Financial Instruments	25,000.00	
Less: Amortisation during the reporting period	5,000.00	
Balance at the end of the reporting period	20,000.00	
Total	1,26,000.00	
17 Trade Receivables		
Trade Receivables (Contractual, construction, goods)		
Trade Receivables (Finance)		
Trade Receivables (Others)		
Trade Receivables (Government, investment, goods)		
Trade Receivables (Finance)		
Trade Receivables (Others)		
Trade Receivables (Government, investment, goods)		
Trade Receivables (Finance)		
Trade Receivables (Others)		
Total	13,49,280.00	13,49,280.00
18 Cash & Cash equivalents		
Cash balance on hand (As per bank)	55,527.16	
Balance with Depository Banks in Current A/c	10,20,944.00	
Advances from A/c No. 2618		
OCI Bank A/c No.	18,26,000.00	
Total	10,82,471.16	10,82,471.16
19 Loans from Loans & Advances		
Advances from M/s MWD	16,25,000.00	
Loans of a 2019-20	4,28,000.00	
Advances from M/s MWD	4,03,441.94	
72,903.00		
Total	20,96,441.94	20,96,441.94
20 Other Current Assets		
OST Cash Credit (As per bank)	3,86,823.26	
Total	3,86,823.26	3,86,823.26



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PART II- FORM OF STATEMENT OF PROFIT AND LOSS

SHANTIDOOT INFRA SERVICES PRIVATE LIMITED

CIN : U45309BR2019PTC041303

ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY , PATLIPUTRA PATNA-800013

Notes annexed to and forming part of the accounts as at 31st March, 2020

Particulars	Current Year ₹	Previous Year ₹
21. Revenue from operations		
Contract Receipt	2,19,33,208.00	
Total :	2,19,33,208.00	-
22. Other Income		
Round Off	39.36	
Total :	39.36	-
23. Purchase of Stock-in-Trade		
Material Purchase	-	
Total :	-	-
24. Change in Inventory		
Opening Stock	5,38,642.00	
Closing Stock	(5,38,642.00)	
Total :	(5,38,642.00)	-
25. Direct Expenses		
Materials Purchases	1,48,31,892.13	
Labour charges	55,60,180.00	
Freight Inward Expenses	2,65,440.00	
Total :	2,06,57,512.13	-
26. Financial Cost		
Bank Charges	8,807.60	
Total :	8,807.60	-
27. Employee Benefit Expenses		
Director Remuneration	2,40,000.00	
Salary & Wages	1,98,618.00	
Total :	4,38,618.00	-
28. Depreciation and Amortisation Expenses		
Depreciation	-	
Provisionary & Amortisation Expenses Write Off	34,000.00	
Total :	34,000.00	-
29. Other Expenses		
Consultancy Fee	2,10,000.00	
Dep. Charges of Machine & Tools	2,03,945.00	
Vendor Expenses	60,760.00	
Form	1,02,000.00	
Business Promotion Expenses	44,830.51	
Security Expenses	34,380.00	
Fuel & Oil Expenses	39,431.00	
Shoe Expenses	72,641.00	
Office Expenses	6,500.00	
Repairing & Maintenance	52,598.00	
Printing & Stationery Expenses	3,000.00	
Travelling Expenses	12,148.00	
Site Expenses	21,300.00	
Soil Testing Expenses	30,930.00	
OSI Late Fee	490.00	
Water Fee	25,000.00	
Telephone & Mobile Expenses	11,473.00	
TOTAL :	9,31,466.51	-



TOTAL :

9,31,466.51

Thipani Jaf

Bijal Kishorey

SHANTIDOOT INFRA SERVICES PRIVATE LIMITED
CIN : U45309BR2019PTC041303

ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY , PATLIPUTRA PATNA-
800013

Annexure "A" : Sundry Creditors details during period from
11th March 2019 to 31st March 2020.

Sr.No	Particulars	Amount
1	Kongress Kr	23,345.00
2	Maa Durga Traders	27,374.00
3	Sai Patliputra Electricals	24,115.00
4	Satya Traders	30,495.00
5	Shiv Bricks	46,800.00
6	Shyama Ply	2,337.76
7	Steel Enterprises	3,46,779.00
8	Shailendra Jee (Tender)	60,760.00
9	Vishal Bricks	22,179.00
	Grand Total	5,84,184.76

Annexure "B" : Advance Given To Supplier during period from
11th March 2019 to 31st March 2020.

Sr.No	Particulars	Amount
1	Prism Johnson Ltd	5,100.00
2	Rastriya Ispat Nigam Ltd.	1,14,876.56
3	Shankar JCB	3,23,469.38
4	Abhishek Architect	50,000.00
	Grand Total	4,93,445.94



Tripathi Raj

Dr. P. R. Rajan 17/03