



18-19

Independent Auditor's Report

To The Members of Omsfree Infratech Private Limited

Report on the Financial Statements

We have audited the accompanying financial statements of **Omsfree Infratech Private Limited** ('the Company'), which comprise the Balance Sheet as at 31st March, 2019, the Statement of Profit and Loss for the year then ended and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

For Omsfree Infratech (P) Ltd.

Heshab Chandan Pandhan
Managing Director



Opinion

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015("the Order") issued by the Central Government of India in terms of Sub-Section (11) of Section 143 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) In our opinion and to the best of our information and according to the explanations given to us, we have no observations or comments on financial transactions or matters which have any adverse effect on the functioning of the Company.
 - f) On the basis of written representations received from the Directors as on 31st March, 2019, taken on record by the Board of Directors, none of the Director is disqualified as on 31st March, 2019, from being appointed as a Director in terms of Section 164(2) of the Act.
 - g) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
 - i. The Company has no pending litigations which would impact on its financial position.
 - ii. The Company did not have any long-term contracts including derivatives contracts that require provision under the applicable law or accounting standards, for which there are any material foreseeable losses.
 - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

Place: Bhubaneswar
Date: 30.06.2019



For BAPS & ASSOCIATES
Chartered Accountants

(CA. M.P. Singh Samant, FCA)
Partner

Membership No: 054472

For Omshree Infratech (P) Ltd.

Kushal Chandan Padhan
Managing Director

Additional Information Annexed to Auditor's Report

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of Omsfree Infratech Private Limited on the accounts of the Company for the year ended 31st March, 2019]

1. In respect of its fixed assets:
 - a) The Company has maintained proper records showing full particulars, including quantitative details and situations of fixed assets.
 - b) As per the information and explanations given to us, fixed assets have been physically verified by the management during the year in accordance with the phased programme of verification adopted by the management which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - c) During the year the Company has not disposed off any substantial /major part of fixed assets.
2. In respect of inventories:
 - (a) The stock of finished goods, stores, spare parts and materials/raw materials at all locations have been physically verified by the management at reasonable intervals.
 - (b) In our opinion the procedures followed by the management in the conduct of physical verification of stock are reasonable and adequate in relation to the size of the Company and the nature of its business.
 - (c) The Company is maintaining proper records of inventory. The discrepancies noticed between the physical stocks and book stocks, were not material and have been properly dealt with the books of account.
3. In respect of loans, secured or unsecured, granted to the parties covered in register maintained under Section 189 of the Companies Act 2013:

According to the information and explanations given to us, the Company has not granted any loans to companies, firms or other parties covered in the Register maintained under Section 189 of the Companies Act, 2013; and therefore paragraph 3(iii) of the Order is not applicable.
4. In our opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the Company and the nature of its business. A separate report on the internal financial controls under clause (i) of sub section 3 of section 143 of the Companies Act, 2013 attached to this report as per Annexure-A.
5. The Company has not accepted any deposits from the public during the financial year.
6. As informed to us, maintenance of cost records under sub-Section (1) of Section 148 of the Act is not applicable in respect of the activities carried on by the Company.

For Omsfree Infratech (P) Ltd.

Jeetab Chandra Roshan
Managing Director



7. In respect of statutory dues:
- a) According to the records of the Company and information and explanations given to us, the Company has generally been regular in depositing undisputed statutory dues, including Income-Tax and other material statutory dues applicable to it, with the appropriate authorities.
 - b) According to the information and explanations given to us, there were no undisputed amounts payable in respect of Income Tax and other material statutory dues in arrears/were outstanding as at 31st March, 2019 for a period of more than six months from the date they became payable.
 - c) There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
8. The Company does not have any accumulated losses at the end of financial year. The Company has not incurred any cash losses during the financial year covered by our audit and the immediately preceding financial year.
9. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to financial institutions, banks and debenture holders.
10. In our opinion, and according to information and the explanation given to us, the Company has not given any guarantee for loans taken by others from banks or financial institutions during the year.
11. The Company has not obtained any term loan during the year; hence this Para of order is not applicable.
12. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

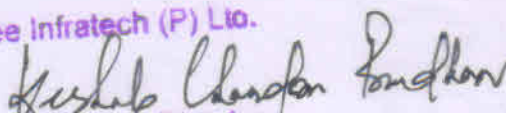
Place: Bhubaneswar
Date: 30.06.2019



For BAPS & ASSOCIATES
Chartered Accountants


(CA. M.P. Singhsamant, FCA)
Partner
Membership No: 054472

For Omshree Infratech (P) Ltd.


Managing Director

ANNEXURE-A TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF M/s. OMSHREE INFRA TECH 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 M/s. Omsshree Infratech Private Limited ("the Company") as of 31st march 2019 in conjunction with our audit of the financial statements of the company for the year ended on the 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 establishing 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 the 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.

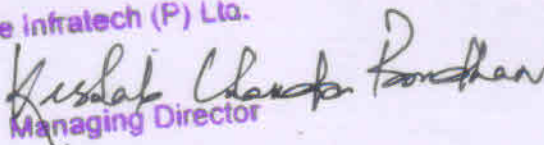
Auditor's Responsibility

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 as specified under section 143(10) of the Companies Act,2013 to the extent 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 required that we comply with ethical requirements and plan 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 auditors judgment, including the assessment of the risk of material misstatement of the financial statement , *whether due to fraud or error.*

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.

For Omsshree Infratech (P) Ltd.


Managing Director

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial controls 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 purpose 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 responsible detail accurately and fairly reflect the transaction 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 expenditure of the company are being made only in accordance with authorizations of management and directors 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

In our opinion, the Company has, in all materials respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2019, 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.

Place: Bhubaneswar
Date: 30.06.2019

For BAPS & ASSOCIATES
Chartered Accountants

(CA. M.P. Singhsamant, FCA)
Partner
Membership No: 054472

For Omshree Infratech (P) Ltd.

Keshab Chandra Panda
Managing Director

OMSHREE INFRATECH PRIVATE LIMITED
PLOT NO.1693/B (OM HOMES) NAHARAKATA, MANCHESWAR, BHUBANESWAR-751010
BALANCE SHEET AS AT 31.03.2019

	Notes	AS AT 31.03.2019	AS AT 31.03.2018
I. EQUITY & LIABILITIES			
1 Share Holders Funds			
Share Capital	1	2,528,000.00	2,528,000.00
Reserve & Surplus	2	1,622,609.00	1,519,073.06
Money Received against Share warrants		-	-
2 Share Application Money Pending Allotment		4,150,609.00	4,047,073.06
3 Non Current Liabilities			
Long Term Borrowings		-	-
Deferred tax Liabilities		-	-
Other Longterm Liabilities		-	-
Long Term Provisions		-	-
4 Current Liabilities			
Short Term Borrowings		-	1,811,800.00
Trade Payables	3	4,929,780.00	1,237,368.06
Other Current Liabilities	4	1,188,400.00	4,814,261.66
Short term Provisions	5	62,407.00	68,006.00
TOTAL		6,180,587.00	7,931,435.72
II. ASSETS			
1 Non Current assets			
Fixed Asset			
Tangible Assets	6	1,074,805.00	1,244,755.00
Intangible Assets		-	-
Capital Work in Progress		-	-
Intangible Assets under Development		-	-
Non Current Investments		-	-
Deferred Tax Assets		26,030.00	-
Long Term Loans & Advances		-	-
Other Non Current Assets	7	-	-
2 Current Assets			
Current Investments		-	10,000.00
Inventories		-	-
Trade Receivable		5,041,630.00	6,074,727.07
Cash & Cash equivalents	8	965,500.00	595,208.00
Short Term Loans & Advances	9	98,127.00	49,852.21
Other Current Assets	10	3,125,104.00	4,003,966.50
TOTAL		9,230,361.00	10,723,753.78
		10,331,196.00	11,978,508.78

As per our report of even date

For OmsHree Infratech (P) Ltd.

Keshab Chandra Pantham
 Managing Director

For OmsHree Infratech (P) Ltd.

Ashwalya Pantham
 Director

For BAPS & ASSOCIATES
 Chartered Accountant

CA. M.P. Singh Samant
 Partner



Bhubaneswar
 Date: 30.06.2019

For OmsHree Infratech (P) Ltd.

Keshab Chandra Pantham
 Managing Director

OMSHREE INFRATECH PRIVATE LIMITED
PLOT NO.1693/B (OM HOMES) NAHARAKATA, MANCHESWAR, BHUBANESWAR-751010
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

INCOME:	Note	For the year Ended	For the year Ended
		31.03.2019	31.03.2018
		Amount(Rs.)	Amount(Rs.)
I. Revenue from Operation	11	9,300,540.00	4,788,330.00
II. Other Income		-	200.00
III. Total Revenue		<u>9,300,540.00</u>	<u>4,788,530.00</u>
IV. EXPENSES:			
Cost of Materials Consumed	12	4,510,520.00	4,406,617.67
Purchase of Stock in Trade		-	1,564,770.00
Changes in Inventories of Finished Goods, Work in Progress & Stock in Trade		-	-
Employee benefits Expenses	13	1,033,097.07	(6,074,727.07)
Finance Costs	14	462,400.00	450,800.00
Depreciation & Amortization Expenses	6	205,410.00	1,157,000.00
Other Expenses	15	2,949,200.00	2,913,048.94
Total Expenses		<u>9,160,627.07</u>	<u>4,679,016.54</u>
V. Profit before exceptional and extraordinary items & tax			
Exceptional items		139,912.93	109,513.46
Profit before extraordinary items and tax		-	-
Extraordinary items		139,912.93	109,513.46
Profit before tax		-	-
Tax expenses		139,912.93	109,513.46
Current tax		62,407.00	68,006.00
Deferred Tax		(26,030.00)	-
Profit (Loss) for the period from Continuing Operations		103,535.93	41,507.46
Profit/ (Loss) from discontinuing operations		-	-
Tax expenses of discontinuing operations		-	-
Profit/(Loss) from discontinuing operations (after tax)		-	-
Profit (Loss) for the period		103,535.93	41,507.46
Earning per Share			
Basic		4.10	1.64
Diluted		-	-

As per our report of even date

For Omshree Infratech (P) Ltd.

Bhubaneswar
Date: 30.06.2019

Keshab Chandra Pradhan
Managing Director

Managing Director

For Omshree Infratech (P) Ltd.

Analya Pradhan
Director

Director

Director

For BAPS & ASSOCIATES
Chartered Accountant

(CA.M.P. Singhsamant, FCA)
Partner



For Omshree Infratech (P) Ltd.

Keshab Chandra Pradhan
Managing Director

M/s OMSHREE INFRATECH PRIVATE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2019

Amount(Rs.)

CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit After Tax & extraordinary items		103,536.00
Adjustments for:-		
Depreciation as per Companies Act	205,410.00	
Preliminary Expenses written off	-	
Foreign exchange loss	-	
DTA	-	
Profit/loss on sale of Assets	-	
Interest & Finance Charges	-	
Interest on FD	-	
Dividend Income		205,410.00
Operating Profit before Working Capital Changes		308,946.00
Adjustments for:-		
Decrease/(Increase) in Receivables/Debtors	(370,292.00)	
Decrease/(Increase) in Other Current Assets	1,911,959.57	
Increase/(Decrease) in Payables/Current liabilities	(1,750,848.72)	(209,181.00)
Cash generated from operation		99,765.00
Net Cash flow from Operating Activities	(A)	99,765.00
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(35,460.00)	
Sale of Fixed Assets	-	
Decrease in Investment	-	
Rectification of MAT Credit	-	
Increase in Advances & Others	-	
Decrease in Other Non current Assets	(16,030.00)	
Interest on FD	-	
Dividend Income	-	(51,490.00)
Net Cash used in Investing activities	(B)	(51,490.00)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Insuance of Share Capital	-	
Proceeds from Long term Borrowings	-	
Interest paid	-	-
Net cash used in financing activities	(C)	-
Net Increase in cash & cash Equivalents(A+B+C)		48,275.00
Cash & cash Equivalent as at 31.03.2018		49,852.00
Cash & cash Equivalent as at 31.03.2019		98,127.00



OMSHREE INFRATECH PRIVATE LIMITED

The financial statements are prepared under the historical cost convention on going concern concept and in compliance with the Accounting Standard notified under section 211(3C) of the Companies Act, 2013 (the "Act"). The Company follows mercantile system of accounting and recognises income and expenditure on accrual basis to the extent measurable and where there is certainty of ultimate realisation in respect of incomes. Accounting policies not specifically referred to otherwise, are consistent and in consonance with the generally accepted accounting policies.

Fixed assets are stated at the cost inclusive of incidental expenses related thereto and are net of Cenvat Credit less accumulated depreciation.

Depreciation on Fixed Assets is provided on the straight line methods at the rates and in the manner prescribed under Schedule XIV to the Companies Act, 2013. Depreciation on addition/ Delitions to fixed assets is calculated pro-rata from/up to the date of such of additions/delitions.

Notes-1

(Attached to and forming part of the Balance Sheet)

CAPITAL FUND:

	As on 31.03.2019 Amount(Rs.)	As on 31.03.2018 Amount(Rs.)
Authorised Capital (30,000 equity shares of Rs. 100/- each)	3,000,000.00	3,000,000.00
Issued & Paid-up Capital (24,780 equity shares of Rs. 100/- each fully paid)	2,528,000.00	2,528,000.00
	<u>2,528,000.00</u>	<u>2,528,000.00</u>

Additional Information: Shareholders holding more than 5 percent shares in the company:

Name of Shareholders	As on 31.03.2019		As on 31.03.2018	
	No. of Share	%age	No. of Share	%age
Keshab Chandra Pradhar	24,780	98.02%	24,780	98.02%

Notes-2

(Attached to and forming part of the Balance Sheet)

RESERVE & SURPLUS:

	As on 31.03.2019 Amount(Rs.)	As on 31.03.2018 Amount(Rs.)
Capital Reserve		
General Reserve	103,535.93	1,477,565.60
General Reserve Previous Year	1,519,073.06	41,507.46
	<u>1,622,609.00</u>	<u>1,519,073.06</u>

Notes-3

(Attached to and forming part of the Balance Sheet)

TRADE PAYABLE:

	As on 31.03.2019 Amount(Rs.)	As on 31.03.2018 Amount(Rs.)
Sundry Creditors	4,929,780.00	1,237,368.06
	<u>4,929,780.00</u>	<u>1,237,368.06</u>

For Omshree Infratech (P) Ltd.

Keshab Chandra Pradhar
Managing Director

For Omshree Infratech (P) Ltd.

Ahalya Pradhar
Director

For Omshree Infratech (P) Ltd.

Keshab Chandra Pradhar
Managing Director



Notes-4
(Attached to and forming part of the Balance Sheet)

OTHER CURRENT LIABILITIES:	As on 31.03.2019 Amount(Rs.)	As on 31.03.2018 Amount(Rs.)
Advance From Customer	-	3,090,751.00
Advance From Director-Keshab Chandra Pradhan	1,081,000.00	1,081,000.00
Audit Fees Payable	25,000.00	23,600.00
Duties & Taxes payable	-	213,323.83
CGST Payable	-	213,323.83
SGST Payable	-	125,803.00
Service Tax Payable	-	20,000.00
House Rent Payable	30,000.00	20,000.00
Salary Payable	52,400.00	46,460.00
Other Outstanding Expenses	-	-
	1,188,400.00	4,814,261.66

Notes-5
(Attached to and forming part of the Balance Sheet)

SHORT TERM PROVISIONS:	As on 31.03.2019 Amount(Rs.)	As on 31.03.2018 Amount(Rs.)
Income Tax	62,407.00	68,006.00
	62,407.00	68,006.00

Provision for current tax is made considering various allowances and benefits available to the Company under the provisions of Income Tax Act 1961.

Notes-7
(Attached to and forming part of the Balance Sheet)

OTHER NON CURRENT ASSETS	As on 31.03.2019 Amount(Rs.)	As on 31.03.2018 Amount(Rs.)
Security Deposit	10,000.00	10,000.00
	10,000.00	10,000.00

Notes-8
(Attached to and forming part of the Balance Sheet)

TRADE RECEIVABLE:	As on 31.03.2019 Amount(Rs.)	As on 31.03.2018 Amount(Rs.)
Bills Receivable (undry Debtors)	965,500.00	595,208.00
	965,500.00	595,208.00

For Omshree Infratech (P) Ltd.
Keshab Chandra Pradhan
Managing Director

For Omshree Infratech (P) Ltd.
Ahalya Pradhan
Director

For Omshree Infratech (P) Ltd.
Keshab Chandra Pradhan
Managing Director



Notes-9
(Attached to and forming part of the Balance Sheet)

CASH & CASH EQUIVALENT:

	As on 31.03.2019 Amount(Rs.)	As on 31.03.2018 Amount(Rs.)
State Bank of India		
Bank of India	73,182.00	42,227.50
Cash in Hand	12,862.00	557.11
	12,083.00	7,067.60
	<u>98,127.00</u>	<u>49,852.21</u>

Notes-10
(Attached to and forming part of the Balance Sheet)

SHORT TERM LOAN & ADVANCES:

	As on 31.03.2019 Amount(Rs.)	As on 31.03.2018 Amount(Rs.)
Advance to Land Owners	3,100,000.00	600,000.00
Advance to Suppliers	-	1,279,907.22
Input GST	25,104.00	63,675.28
Works Contract Tax	-	2,060,384.00
	<u>3,125,104.00</u>	<u>4,003,966.50</u>

Notes-11
(Attached to and forming part of the Balance Sheet)

REVENUE FROM OPERATION:

	As on 31.03.2019 Amount(Rs.)	As on 31.03.2018 Amount(Rs.)
Revenue From Project		
Revenue From Contract Work	9,300,540.00	4,788,330.00
	<u>9,300,540.00</u>	<u>4,788,330.00</u>

Notes-12
(Attached to and forming part of the Balance Sheet)

COST OF MATERIALS CONSUMED:

	As on 31.03.2019 Amount(Rs.)	As on 31.03.2018 Amount(Rs.)
Consumption of Materials	4,510,520.00	4,406,617.67
	<u>4,510,520.00</u>	<u>4,406,617.67</u>

Notes-13
(Attached to and forming part of the Balance Sheet)

EMPLOYEES BENEFITS EXPENSES:

	As on 31.03.2019 Amount(Rs.)	As on 31.03.2018 Amount(Rs.)
Salary & Wages	462,400.00	450,800.00
	<u>462,400.00</u>	<u>450,800.00</u>

For Omshree Infratech (P) Ltd.

For Omshree Infratech (P) Ltd.
Managing Director

Kushab Chandan Pandhan
Managing Director

For Omshree Infratech (P) Ltd.

Ahalya Pandhan
Director



Notes-14
(Attached to and forming part of the Balance Sheet)

FINANCE COSTS:	As on 31.03.2019	As on 31.03.2018
	Amount(Rs.)	Amount(Rs.)
Bank Charges & Commissions	-	1,157,000.00
	-	<u>1,157,000.00</u>

Notes-15
(Attached to and forming part of the Profit & Loss Account)

ADMINISTRATIVE & OTHER EXP.:	As on 31.03.2019	As on 31.03.2018
	Amount(Rs.)	Amount(Rs.)
BDA Approval Expenses	-	124,000.00
Civil Works	1,984,320.00	1,855,234.40
Freight Inward	2,620.00	2,800.00
Project Development Expenses	46,750.00	58,600.00
Site Expenses	294,630.00	292,175.00
Subcontract Expenses	225,000.00	220,000.00
Bank Charges & Commission	25,000.00	23,600.00
Brokerage	1,522.00	4,757.39
Business Promotion	-	40,000.00
Entry Fee	8,600.00	-
House Rent	-	113.21
Lental & Professional Expenses	180,000.00	120,000.00
Office & Miscellaneous Expenses	82,000.00	80,100.00
Postage & Telegram	24,150.00	23,984.00
Printing & Stationary	825.00	-
Repairs & Maintenance	7,138.00	6,745.00
Royalty	31,240.00	27,769.00
Telephone & Telex & Fax	-	25.94
Travel Expenses	1,125.00	950.00
Transportation Charges	10,450.00	10,450.00
Transportation Conveyance	2,470.00	2,730.00
	21,360.00	19,015.00
TOTAL	<u><u>2,949,200.00</u></u>	<u><u>2,913,048.94</u></u>
Payment of Dividends		
Share Application Fees	25,000.00	20,000.00
	-	-
	-	-
	<u>25,000.00</u>	<u>20,000.00</u>

Prior year figures have been rearranged & reclassified to confirm with the current years presentation, wherever applicable.

Place: For Omshree Infratech (P) Ltd.

Date: *Keshav Chandra Pandhan*
Managing Director

Managing Director

For Omshree Infratech (P) Ltd.

Thalya Rana
Director

Director

For BAPS & ASSOCIATES
Chartered Accountant

CA. M.P. Singh Samant
(CA.M.P. Singh Samant, FCA)
Partner



For Omshree Infratech (P) Ltd.

Keshav Chandra Pandhan
Managing Director

Particulars	Rate	Original Cost	Addition	Total	As on		Total	Net Block	
					01.04.2018	During the Year		31.03.2019	As on 31.03.2018
Furniture & Fixture	6.33%	1,951,128.00	-	1,951,128.00	1,074,789.00	123,506.00	1,198,295.00	876,339.00	752,833.00
Computer Systems	16.21%	280,320.00	35,460.00	315,780.00	245,841.00	51,188.00	297,029.00	34,479.00	18,751.00
Plant & Machinery	4.75%	268,360.00	-	268,360.00	88,395.00	12,747.00	101,142.00	179,965.00	167,218.00
Electrical Equipments	4.75%	93,282.00	-	93,282.00	42,499.00	4,431.00	46,930.00	50,783.00	46,352.00
Misc. Fixed Assets	9.50%	142,500.00	-	142,500.00	39,311.00	13,538.00	52,849.00	103,189.00	89,651.00
		2,735,590.00	35,460.00	2,771,050.00	1,490,835.00	205,410.00	1,696,245.00	1,244,755.00	1,074,805.00

Schedule of Depreciation as per Income Tax Act, 1961

Particulars	Rate	W.D.V As on 01.04.2018	Addition		Total	Depreciation During the Year	W.D.V As on 31.03.2018
			≥180 Days	<180 Days			
Furniture & Fixture	10.00%	603,609.00	-	-	603,609.00	60,361.00	543,248.00
Computer Systems	40.00%	18,753.00	35,460.00	-	54,213.00	21,685.00	32,528.00
Plant & Machinery	15.00%	103,226.00	-	-	103,226.00	15,484.00	87,742.00
Electrical Equipments	15.00%	51,769.00	-	-	51,769.00	7,765.00	44,004.00
Misc. Fixed Assets	100.00%	777,357.00	35,460.00	-	812,817.00	105,295.00	707,522.00

For Omshree
Keshav Chandra Prabhu
 Managing Director



COMPUTATION OF TOTAL INCOME & INCOME TAX THEREON

NAME: OMSHREE INFRATECH PRIVATE LIMITED
 PAN: AAACO9941K
 DATE OF INCORPORATION: 17.01.2008
 ASSESSMENT YEAR: 2019-2020
 FINANCIAL YEAR: 2018-2019
 STATUS: COMPANY

INCOME FROM BUSINESS OR PROFESSION:

Net Profit as per Profit & Loss Account: 139,912.93
 Add: Provision as per Companies Act: 205,410.00
 Less: Provision as per Income Tax Act: 105,295.00

Net Income after Setup: 240,027.93

Income Tax thereon U/s 115JB: 60,007.00
 Add: Surcharge: 2,400.00
 Total: 62,407.00

Add: Dividend Income U/s 234A: 1,983.00
 U/s 234B: 5,949.00
 U/s 234C: 3,334.00
 U/s 234F: 1,000.00
 Total: 42,266.00

1872
 5616
 3147
 1000

11635
 74545

Less: Deduction at Source: 74,673.00
 Less: Assessment Tax Paid: 74,673.00
 Total: NIL

For Omsshree Infratech (P) Ltd.
Kushal Chandra Bhandari
 Managing Director
 Managing Director

For Omsshree Infratech (P) Ltd.
Kushal Chandra Bhandari
 Managing Director