

PAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year

2019-20

PERSONAL EXERCISING AND THE
ACKNOWLEDGEMENT
NUMBER

Name			PAN	
MANSHA BUILDCON PRIVATE LIMITED			AAECM6898D	
Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-6
SCF - 157 Sector - 9, Faridabad				
Road/Street/Post Office	Area/Locality			
	MARKET SECTOR-9		Status Pvt Company	
Town/City/District	State	Pin/Zip Code	Filed u/s	
Faridabad	HARYANA	121006	139(1)-On or before this date	

Assessing Officer Details (Ward/Circle)

CIRCLE 1, FBD

Assessing Officer Number

Number

42951571311019

COMPUTATION OF INCOME
AND TAX THEREON

1	Gross total income	2	4107855
2	Total Deductions under Chapter-VI-A	3	9450
3	Total Income	3	4098410
3a	Deemed Total Income under AMT/CAAT	3a	3235963
3b	Current Year loss, if any	3b	0
4	Tax payable	4	1063587
5	Interest and Fee Payable	5	22772
6	Total tax, interest and Fee payable	6	1186359
7	Taxes Paid		
	a Advance Tax	7a	0
	b TDS	7b	124740
	c TCS	7c	0
	d Self Assessment Tax	7d	1063620
	- Total Taxes Paid (7a+7b+7c+7d)	7e	1188360
8	Tax Payable (6-7e)	8	0
9	Refund (7e-6)	9	0
10	Exempt Income		
	Agriculture		
	Others	10	

Income Tax Return submitted electronically on 31-10-2019 17:50:27 from IP address 182.68.127.97 and verified by

NARENDRA KUMAR MALIK

having PAN AAEPMD579E

on 31-10-2019 17:50:27

from IP address

182.68.127.97

using Digital Signature Certificate (DSC)

DSC details:

2370160523969385016CN=SafeScrip sub-CA for RCAL Class 2 (0114,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	MANSHA BUILDCON PRIVATE LIMITED MANSHA BUILDCON PRIVATE LIMITED		
Address	SCF -157 Sector - 9, Faridabad, MARKET SECTOR-9, Faridabad, HARYANA, 121006		
Status	Company(Domestic)	Assessment Year	2019-2020
Ward	CIRCLE 1 FBD ()	Year Ended	31.3.2019
PAN	AAECM6898D	Incorporation Date	12/06/2006
Residential Status	Resident		
Nature of Business	CONSTRUCTION-Building of complete constructions or parts- civil contractors(06002)		
A.O. Code	---		
GSTIN No.	06AAECM6898D2Z5		
Filing Status	Original		
Last Year Return Filed On	31/10/2018	Serial No.:	366882111311018
Bank Name	PUNJAB NATIONAL BANK, PUNJAB NATIONAL BANK, NIT, FARIDABAD, A/C NO:0167009300181583 ,Type: Current ,IFSC: PUNB0016700		
Tele:	Mob:9311911652		

Computation of Total Income

Income from Business or Profession (Chapter IV D) 4107855

Profit as per Profit and Loss a/c	3535963
Add:	
Donation	18900
Depreciation Debited in P&L A/c	1843276
INTEREST ON TDS	4819
Total	5402953
Less:	
Depreciation as per Chart u/s 32	1295103
	1295103
	4107855

Gross Total Income 4107855

Less: Deductions (Chapter VI-A)

u/s 80 G Donation		
Eligible for 50%	18900	
Eligible Deduction		9450
		9450
Total Income		4098405
Round off u/s 288 A		4098410

Calculation for Mat

Profit as per part II and III of Schedule VI	3535963	3535963
Tax calculated @ 18.5% on Book Profit is Rs. 654153		
Tax Due @ 25% (Turnover for Fin. Year 2016-17 is less than 250 Crore)	1024603	
Health & Education Cess (HEC) @ 4.00%	40984	
	1065587	

T.D.S.	124740
	940847
Interest u/s 234 A/B/C	122772
	1063619
Deposit u/s 140A	1063620
Tax Payable	0

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234A (1 Month)	9408	Non-Salary(as per Annexure)	124740
u/s 234B (7 Month)	65856		
u/s 234C	47508		

(4233+12699+21168+9408)

Interest calculated upto October,2019, Due Date for filing of Return September 30, 2019

Due date extended to 31/10/2019 F.NO.225/157/2019/ITA.II DT. 27.09.2019

As per notification, due date for the purpose of interest u/s 234A, has not been extended.

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:26 Oct 2019

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0360743	30/10/2019	53815	ORIENTAL BANK OF COMMERCE	1063620
Total					1063620

Details of Depreciation

Particulars	Rate	Opening	More Than 120 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Computer	40%	52518	0	0	52518	0	0	52518	21007	31511
Furniture and Fitting	10%	746347	0	0	746347	0	0	746347	74635	671712
OFFICE EQUIPMENT	15%	555882	0	0	555882	0	0	555882	83382	472500
GENERATOR	15%	50860	0	0	50860	0	0	50860	7629	43231
CAR	15%	7193319	0	0	7193319	0	0	7193319	1078998	6114321
PLANT AND MACHINERY	15%	116798	0	0	125758	0	0	125758	18864	106894
RICKSHAW	15%	7810	0	0	7810	0	0	7810	1172	6638
REFRIGERATOR	15%	22597	0	0	22597	0	0	22597	3360	19207
GRASS CUTTING MACHINE	15%	25563	0	0	25563	0	0	25563	3934	21729
FACE ATTENDANT MACHINE	15%	14615	0	0	14615	0	0	14615	2192	12422
Total		8796309	8960	0	8795269	0	0	8795269	1295103	7500166

Details of T.D.S. on Non-Salary(26 AS Import Date:26 Oct 2019)

S.No	Head	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (5) claimed for this year	Section
1	BP	LEKX XXX SHARMA	AVRPS9845D	31000	31000	194A
		Sub Total		31000	31000	
2	BP	VARXXX XHARMA	AYLPS0699G	31000	31000	194A
		Sub Total		31000	31000	
3	BP	SHIVALIK EDUCATIONAL AND PLACEMENT SERVICES PRIVATE	DELS48039G	62740	62740	194A
		Sub Total		62740	62740	
		Total		124740	124740	

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194A	627402	82887199	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :82887199	62740
Business	194IA	6200000	as above	as above	62000

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	940847	15.00	141127	0	141100	3	4233
2.	Second (Up to Sep)	940847	45.00	423381	0	423300	3	12669
3.	Third (Up to Dec)	940847	75.00	705635	0	705600	3	21168
4.	Fourth (Up to March)	940847	100.00	940847	0	940800	1	9408
	Total							47508

Interest Calculation u/s 234B

Interest u/s 234C : 47508

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2019	940847	9408	0	0	0	56916	0
2	May-2019	940847	9408	0	0	0	65324	0
3	June-2019	940847	9408	0	0	0	75732	0
4	July-2019	940847	9408	0	0	0	85140	0
5	August-2019	940847	9408	0	0	0	94548	0
6	September-2019	940847	9408	0	0	0	103956	0
7	October-2019	940847	9408	9408	1033620	122772	0	940845
	Total		65856	9408				

Bank Account Detail

S. No.	Bank	Address	Account No.	MICR NO	IFSC Code	Type
1	PUNJAB NATIONAL BANK		111100210002205		PUNB0111100	
2	ICICI BANK LTD		007105500144		ICIC0000071	
3	HDFC BANK LTD		06197610000225		HDFC0000319	
4	PUNJAB NATIONAL BANK		111100930000727		PUNB0111100	
5	INDIAN OVERSEAS BANK		113702000001482		IOBA0001137	
6	ORIENTAL BANK OF COMMERCE		09215011000203		ORBC0100921	
7	SYNDICATE BANK		82141010008966		SYNB0008214	
8	ICICI BANK LTD		661305500198		ICIC0006613	
9	PUNJAB NATIONAL BANK	PUNJAB NATIONAL BANK, NIT, FARIDABAD	016700930010158		PUNB0016700	Current(Primary)
10	BANK OF INDIA		670820110000017		BIKD0006708	
11	Indian Overseas Bank	SECTOR-12, IDW	113702030001668		IOBA0001137	Current
12	State Bank of India	SECTOR-9	36700574338		SBIN0050582	Current

u/s 80 G Donation Eligible for 50%

S.NO.	PARTICULARS	PAN of Donor	AMOUNT
1	AKHIL BHARTIYA VANVASI KALYAN ASHRAM	AABTA0281G	5100

2	NATIONAL ASSOCIATION FOR THE BLIND	AAATN6330Q	13800
3	NATIONAL ASSOCIATION FOR THE BLIND	AAATN6330Q	0
4	NATIONAL ASSOCIATION FOR THE BLIND	AAATN6330Q	0
5	NATIONAL ASSOCIATION FOR THE BLIND	AAATN6330Q	0
6	HANDICAPPED CHILDREN'S REHABILITATION ASSOCIATION	AAATH3366G	0
TOTAL			18900

Signature
(NARESH KUMAR MALIK)
For MANSHA BUILDCON PRIVATE
LIMITED

CompuTax : 12100022 [MANSHA BUILDCON PRIVATE LIMITED MANSHA BUILDCON PRIVATE LIMITED]



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	MANSHA BUILDCON PRIVATE LIMITED	PAN	AAECM6898D
Form No	3CA	Assessment Year	2019-20
e-Filing Acknowledgement Number	242482891311019	Date of e-Filing	31/10/2019

*For and on behalf of,
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

[Click to Print the Receipt](#)

[Click here to Close the window](#)

RAKESH RAJ & ASSOCIATES

CHARTERED ACCOUNTANTS

FORM NO. 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of
M / s. MANSHA BUILDCON PRIVATE LIMITED
SCF -157 Sector - 9, Faridabad, MARKET SECTOR-9, Faridabad
PAN **AAECM6898D**

was conducted by me RAKESH RAJ AND ASSOCIATES in pursuance of the provisions of the Companies Act 2013 Act, and I annex hereto a copy of my audit report dated along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2018 to ending on 31-MAR-2019
- (b) the audited Balance Sheet as at 31-MAR-2019, and
- (c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD
3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

Place : FARIDABAD

Date : 25.10.2019

UDIN : 19519429 AAAMH933



For RAKESH RAJ & ASSOCIATES
Chartered Accountant
(Firm Regn No.: 0005145N)

(ABHISHEK KUMAR)
PARTNER

Membership No: 519429

FORM NO. 3CD

[See rule on 6G(2)]

Statement of Particulars required to be furnished under section 44AB of the Income Tax Act, 1961

PART -

A

1	Name of the Assessee	MANSHA BUILDCON PRIVATE LIMITED
2	Address	SCF-157, SECTOR-9, FARIDABAD, HARYANA
3	Permanent Account Number	Faridabad-121006 AAECN6698D
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	AS PER ANNEXURE- 'I' ATTACHED
5	Status	PRIVATE LIMITED COMPANY
6	Previous year from	01 April 2018 to 31 March 2019
7	Assessment year	2019-20
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Audit has been conducted under clause (a) of section 44AB of Income Act, 1961

PART - B

9	(a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.	N/A
	(b)	If there is any change in the partners / members or their sharing ratios, the particulars of such change.	N/A
10	(a)	Nature of business or profession.	Builders and contractors
	(b)	If there is any change in the nature of business or profession, the particulars of such change.	There is no change in the nature of business as compared to preceeding year
11	(a)	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.	Not specifically prescribed under section 44AA of the Income Tax Act, 1961
	(b)	List of books of account maintained and the address at which the books of accounts are kept (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	List of books maintained-Cash Book, Bank Book, Journal Register, General Ledger, Purchase Book, Sales Book Books of accounts maintained at address- SCF-157, Sector 9, Faridabad, Haryana-121006
	(c)	List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Journal Register, General Ledger, Sales Book, Purchase Book.
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis; if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	N/A
13	(a)	Method of accounting employed in the previous year.	Mercantile System of Accounting.
	(b)	Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately	There has been no change in the method of accounting employed vis-à-vis the method employed in the
	(c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	N.A.
	(d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income and disclosure.	Yes
	(e)	If answer to (d) above is in the affirmative, give details of such adjustments:	Net Effect (Rs.)
	ICDS I	Accounting Policies	Nil
	ICDS II	Valuation of Inventories	Nil
	ICDS III	Construction Contracts	Nil
	ICDS IV	Revenue Recognition	Nil
	ICDS V	Tangible Fixed Assets	5,48,173
	ICDS VI	Changes in Foreign Exchange Rates	Nil
	ICDS VII	Governments Grants	Nil
	ICDS VIII	Securities	Nil
	ICDS IX	Borrowing Costs	Nil



	ICDS X	Provisions, Contingent Liabilities and contingent assets	
		Total	Nil
	(f)	Disclosure as per ICDS:	
	ICDS I	Accounting Policies	
	ICDS II	Valuation of Inventories	
	ICDS III	Construction Contracts	
	ICDS IV	Revenue Recognition	
	ICDS V	Tangible Fixed Assets	
	ICDS VII	Governments Grants	
	ICDS IX	Borrowing Costs	
	ICDS X	Provisions, Contingent Liabilities and contingent assets	
			AS PER ANNEXURE - '2' ATTACHED
14	(a)	Method of valuation of closing stock employed in the previous year.	Raw materials, Components, Stores and spares and Packing Material are valued at lower of cost or net realizable value. Cost is determined on the basis is 'first in first out' method. Semi finished goods are valued at material cost and production overhead allocated to them. Closing stock of finished goods are valued at lower of cost or net realizable value.
	(b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish	
		Serial number	
		Particulars	
		Increase in profit(Rs)	
		Decrease in Profit(Rs)	
15		Give the following particulars of the capital Asset Converted into Stock in Trade:	
	a)	Description of Capital Asset	
	b)	Date of Acquisition	
	c)	Cost of Acquisition	
	d)	Amount at which the Asset is Converted into Stock in Trade.	
16		Amounts not credited to the profit and loss account, being, -	
	(a)	the items falling within the scope of section 28;	Nil
	(b)	the proforma credits, drawbacks, refunds of duty of customs or excise, or refunds of sales tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Nil
	(c)	esentation claims accepted during the previous year;	Nil
	(d)	any other item of income;	Nil
	(e)	capital receipt, if any.	Nil
17		Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	
		Details of Property	
		Consideration Received or accrued	
		Value assessed or adopted or assessable	
18		Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-	
	(a)	Description of asset/block of assets.	
	(b)	Rate of depreciation,	
	(c)	Actual cost or written down value, as the case may be.	
	(d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use ; including adjustments on account of -	
	(i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944 in respect of assets acquired on or after 1st March, 1944,	
	(ii)	change in the rate of exchange of currency, and	
	(iii)	subsidy or grant or reimbursement, by whatever name called.	
			AS PER ANNEXURE - '3' ATTACHED
			AS PER ANNEXURE - '3A' ATTACHED



	(e)	Depreciation allowable	
	(f)	Written down value at the end of the year.	
19		Amounts admissible under sections:	
	Section	Amount Debited to profit & loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
	32AC	NIL	NIL
	32AD	NIL	NIL
	33AB	NIL	NIL
	33ABA	NIL	NIL
	35(1)(i)	NIL	NIL
	35(1)(ii)	NIL	NIL
	35(1)(ia)	NIL	NIL
	35(1)(iii)	NIL	NIL
	35(1)(iv)	NIL	NIL
	35(2AA)	NIL	NIL
	35(2AB)	NIL	NIL
	35ABB	NIL	NIL
	35AC	NIL	NIL
	35AD	NIL	NIL
	35CCA	NIL	NIL
	35CCB	NIL	NIL
	35CCC	NIL	NIL
	35CCD	NIL	NIL
	35D	NIL	NIL
	35DD	NIL	NIL
	35DDA	NIL	NIL
	35E	NIL	NIL
20	(a)	Any sum paid to an employee as bonus or commission, for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)]	NIL
	(b)	Any sum received from the employees towards contributions to any provident fund or superannuation fund or any other fund mentioned in section 2(24)(x); and due date for payment and the actual date of payment to the concerned authorities under section 36(1)(va).	
		Serial Number	
		Nature of fund	
		Sum received from employees	
		Due date for Payment	
		The actual amount paid	
		The actual date of payment to the concerned authorities	
			AS PER ANNEXURE - 4 ATTACHED
21	(a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure, etc.	NIL
		Nature	NIL
		Serial Number	NIL
		Particulars	NIL
		Amount in Rs.	NIL
		Capital expenditure	NIL
		Personal expenditure	NIL
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	NIL
		Expenditure incurred at clubs being entrance fees and subscriptions	NIL
		Expenditure incurred at clubs being cost for club services and facilities used.	NIL



	Expenditure by way of penalty or fine for violation of any law for the time being force	NIL
	Expenditure by way of any other penalty or fine not covered above	NIL
	Expenditure incurred for any purpose which is an offence or which is prohibited by law	NIL
(b)	amounts inadmissible under section 40(a);	NIL
(i)	as payment to non-resident referred to in sub-clause (i)	NIL
(A)	Details of payment on which tax is not deducted:	
(I)	date of payment	
(II)	amount of payment	NIL
(III)	nature of payment	
(IV)	name and address of the payee	
(B)	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)	
(i)	date of payment	
(II)	amount of payment	NIL
(III)	nature of payment	
(IV)	name and address of the payee	
(v)	amount of tax deducted	
(ii)	as payment referred to in sub-clause (ia)	
(A)	Details of payment on which tax is not deducted:	
(I)	date of payment	
(II)	amount of payment	NIL
(III)	nature of payment	
(IV)	name and address of the payee	
(B)	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139	
(I)	date of payment	
(II)	amount of payment	NIL
(III)	nature of payment	
(IV)	name and address of the payer	
(V)	amount of tax deducted	
(VI)	amount out of (V) deposited, if any	
(iii)	under sub-clause (ic) [Wherever applicable]	NIL
(iv)	under sub-clause (iii)	NIL
(v)	under sub-clause (iib)	NIL
(vi)	under sub-clause (ii)	NIL
(A)	date of payment	
(B)	amount of payment	NIL
(C)	name and address of the payee	
(vii)	under sub-clause (iv)	NIL
(viii)	under sub-clause (v)	NIL
(c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	N.A
(d)	Disallowance/deemed income under section 40A(3):	NIL
(A)	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	YES however in the absense of necessary evidence in possession of the assessee it is not possible to confirm whether payments in excess of Rs.10000/- are made through a/c payee cheques or bank drafts.
	Serial number	
	Date of payment	
	Nature of payment	
	Amount	
	Name and Permanent Account Number of the payee, if available	

	(B)	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	YES however in the absence of necessary evidence in possession of the assessee it is not possible to confirm whether payments in excess of Rs.10000/- are made through a/c payee cheques or bank drafts
		Serial number	
		Date of payment	
		Nature of payment	
		Amount	
		Name and Permanent Account Number of the payee, if available	
	(e)	provision for payment of gratuity not allowable under section 40A(7);	NIL
	(f)	any sum paid by the assessee as an employer not allowable under section 40(9);	NIL
	(g)	particulars of any liability of a contingent nature.	NIL
	(h)	Amount of deduction inadmissible in terms of Sec 14A in respect of the expenditure incurred in relation to income which does not form part of the total income.	NIL
	(i)	Amount inadmissible under the proviso to Sec 36(1)(iii).	NIL
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	As informed to us the Suppliers are not registered* wherever the confirmations are received and in other cases, the company is not aware of their registration status and hence information relating to the outstanding balance or interest due is not disclosed as it is not determinable
23		Particulars of any payment made to persons specified under section 40A(2)(b).	AS PER ANNEXURE - 'Anne 5' ATTACHED
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	NIL
25		Any amounts of profits chargeable to tax under section 41 and computation thereof	NIL
26		In respect of any sum referred to in clauses (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-	
	(A)	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	NIL
	(a)	paid during the previous year;	
	(b)	not paid during the previous year;	
	(B)	was incurred in the previous year and was	
	(a)	paid on or before the due date for furnishing the return of income of the previous year 139(1)(a);	
	(b)	not paid on or before the aforesaid date.	
		(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	AS PER ANNEXURE - 'ANNE 6' ATTACHED
27	(a)	Amount of Central Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Modified Value Added Tax Credits in the accounts.	NIL
	(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii), if yes, please furnish the details of the same.	NIL



29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	AS PER MANAGEMENT CONSIDERATION, COMPANY HAS SOLD THE SHARES AT FAIR MARKET VALUE.
29A	(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? (Yes/No)	
	(b)	If yes, please furnish the following details:	
	(i)	Nature of income:	
	(ii)	Amount thereof:	
29B	(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No)	
	(b)	If yes, please furnish the following details:	
	(i)	Nature of income:	
	(ii)	Amount thereof:	
30		Details of any amount borrowed on handi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)	NIL
30A	(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92Ce, has been made during the previous year? (Yes/No)	
	(b)	If yes, please furnish the following details:	
	(i)	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	
	(ii)	Amount (in Rs.) of primary adjustment:	
	(iii)	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE? (Yes/No)	NIL
	(iv)	If yes, whether the excess money has been repatriated within the prescribed time (Yes/No)	
	(v)	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time:	
30B	(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? (Yes/No.)	NO
	(b)	If yes, please furnish the following details:—	
	(i)	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred:	
	(ii)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.):	
	(iii)	Amount (in Rs.) of expenditure by way interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above:	
	(iv)	Details of interest expenditure brought forward as per sub-section (4) of section 94B:	
	(v)	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	
30C	(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (Yes/No.)	NO
	(b)	If yes, please specify:—	
	(i)	Nature of impermissible avoidance arrangement:	
	(ii)	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:	
31	(a)	*Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:—	



i)	name, Address and permanent account number (if available with the assessee) of the lender or depositor;
ii)	Amount of loan or deposit taken or accepted;
iii)	Whether the loan or deposit was squared up during the previous year;
iv)	Maximum amount outstanding in the account at any time during the previous year;
v)	Whether the loan or deposit was taken or accepted otherwise than by an cheque or bank draft or use of electronic clearing system through a bank account;
vi)	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft;
(b)	*Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-
(i)	whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft;
(ii)	amount of specified sum taken or accepted;
(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;
(iv)	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft;
	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)
(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-
(i)	Name, address and Permanent Account Number (if available with the assessee) of the payer;
(ii)	Nature of transaction;
(iii)	Amount of receipt (in Rs.);
(iv)	Date of receipt;
(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year;—
(i)	Name, address and Permanent Account Number (if available with the assessee) of the payer;
(ii)	Amount of receipt (in Rs.);
(bc)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year;—
(i)	Name, address and Permanent Account Number (if available with the assessee) of the payee;
(ii)	Nature of transaction;
(iii)	Amount of payment (in Rs.);
(iv)	Date of payment;

AS PER ANNEXURE - 'Anne 7' ATTACHED

NIL

NIL

NIL

NIL



	(bd)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:—
	(i)	Name, address and Permanent Account Number (if available with the assessee) of the payee;
	(ii)	Amount of payment (in Rs.);
		(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)
	(c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year:—
	i)	name, address and permanent account number (if available with the assessee) of the payee;
	ii)	Amount of the repayment;
	iii)	Maximum amount outstanding in the account at any time during the previous year;
	iv)	whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account
	v)	in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
	(d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—
	i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;
	ii)	repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.
	(e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—
	i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;
	ii)	repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
		(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).
	(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:—
		Serial Number
		Assessment Year

NIL

AS PER ANNEXURE- 'Anne 8' ATTACHED



NIL

		Nature of loss/ allowance (in rupees)	
		Amount as returned (in rupees)	
		Amounts as assessed (give reference to relevant order)	
		Remarks	
	(b)	Whether a change in shareholding of a company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of Section 79	NIL
	(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish the details of the same.	NIL
	(d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	NIL
	(e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NIL
33	(a)	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	
	(b)	Section under which deduction is claimed	<u>AS PER ANNEXURE 9 ATTACHED</u>
		80G	
34	(a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	YES
	1	Tax deduction & collection account number (TAN)	
	2	section	
	3	nature of payment	
	4	total amount of payment or receipt of the nature specified in column(3)	
	5	Total amount on which tax was required to be deducted or collected out of (4)	
	6	Total Amount on which tax was deducted or collected at specified rate out of (5)	<u>AS PER ANNEXURE 'Anne 10' ATTACHED</u>
	7	Amount of tax deducted or collected out of (6)	
	8	Total amount on which tax was deducted or collected at less than specified rate out of (7)	
	9	Amount of tax deducted collected on (8)	
	10	Amount of Tax deducted or Amount of Tax deducted or Collected not deposited to the credit of the Central Government out of (6) and (8)	
	(b)	whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:	
		Tax deduction and collection Account Number(TAN)	
		Type of Form	
		Due date for furnishing	
		Date of furnishing, if furnished	Yes
		Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	



	(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: Tax deduction and collection Account Number (TAN) Amount of interest under section 201(1A)/206C(7) is payable Amount paid out of column (2) along with date of payment	Interest on TDS-4819
35	(a)	In the case of a trading concern, give quantitative details of principal items of goods traded; i) opening stock; ii) purchases during the previous year; iii) sales during the previous year; iv) closing stock; v) shortage/excess, if any.	N.A.
	(b)	In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products.	
	(A)	Raw materials; i) opening Stock; ii) purchases during the previous year; iii) consumption during the previous year; iv) sales during the previous year; v) closing stock; vi) * yield of finished products; vii) * percentage of yield; viii) * shortage/excess, if any.	NA
	(B)	Finished products / By products : i) opening stock; ii) purchases during the previous year; iii) quantity manufactured during the previous year; iv) sales during the previous year; v) closing stock; vi) shortage/excess, if any. * Information may be given to the extent available.	
36		In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :- (a) total amount of distributed profits; (b) amount of reduction as referred to in section 115-O(1A)(i); (c) amount of reduction as referred to in section 115-O(1A)(ii); (d) total tax paid thereon; (e) dates of payment with amounts.	N.A.
36A	(a)	Whether the assessee has received any amount niant uthee of dividend as referred to in sub-clause (e) of clause (22) of section 27 (Yes/No)	
	(b)	If yes, please furnish the following details: — (i) Amount received (in Rs.); (ii) Date of receipt;	N.A.
37		Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	NO
38		Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.	NO AUDIT WAS CONDUCTED DURING THE YEAR
39		Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.	NA

40		Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	
	Serial No.	Particulars	
	1	Total turnover of the assessee	
	2	Gross profit/Turnover,	
	3	Net profit/Turnover,	
	4	Stock-in-Trade/Turnover,	
	5	Material consumed/Finished goods produced.	
		(The details required to be furnished for principal items of goods traded or manufactured or services rendered)	
			AS PER ANNEXURE 'II' ATTACHED
41		Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.	NIL
42	(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B? (Yes/No)	NA
	(b)	If yes, please furnish :	
43	(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286? (Yes/No)	NA
	(b)	If yes, please furnish the following details :	
	(i)	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	
	(ii)	Name of parent entity	
	(iii)	Name of alternate reporting entity (if applicable)	
	(iv)	Date of furnishing of report	

FOR RAKESH RAJ & ASSOCIATES
CHARTERED ACCOUNTANTS
REGN. NO 005145N

ABHISHEK KUMAR
PARTNER
M.N.: 519429



PLACE : FARIDABAD

DATE : 25.10.2019

UDIN: 13519429AAAA MH 8933

MANSHA BUILDCON PRIVATE LIMITED
SCF-157, SECTOR-9, FARIDABAD

(ASSESSMENT YEAR 2019-2020)

ANNEXURE 1

S.NO.	RELEVANT INDIRECT TAX LAW WHICH REQUIRES REGISTRATION	PLACE OF BUSINESS FOR WHICH REGISTRATION IS IN PLACE	REGISTRATION NUMBER
1	SALES TAX REGISTRATION NO.	SCF-157, SECTOR-9, FARIDABAD, HARYANA	06501232165
2	GOODS AND SERVICE TAX REGISTRATION NO.	SCF-157, SECTOR-9, FARIDABAD, HARYANA	06AAECM6898D2Z5
3	SERVICE TAX	SCF-157, SECTOR-9, FARIDABAD, HARYANA	AAECM6898DSD001



MANSHA BUILDCON PRIVATE LIMITED
SCF-157, SECTOR-9, FARIDABAD

(ASSESSMENT YEAR 2019-2020)

ANNEXURE 2

	Disclosure as per ICDS:	
ICDS I	Accounting Policies	
	Disclosure of Accounting policies	As per notes to accounts to Financial statements
ICDS II	Valuation of Inventories	
	Disclosure of Accounting policies	
	Carrying amount of inventories and its classification	As per note no-3.3 To notes to accounts to Financial statements
ICDS III	Construction Contracts	
	Disclosure relating to Contract Revenue	NA
	Disclosure relating to contracts in progress	NA
ICDS IV	Revenue Recognition	
	Disclosures relating to transactions related to sale of goods	As per note no-3.2 To notes to accounts to Financial statements
	Disclosures relating to Transactions relating to Services	NA
ICDS V	Tangible Fixed Assets	
	Disclosures relating to Tangible Fixed Assets	As per annexure-3 OF Tax Audit Report
ICDS VII	Governments Grants	
	Disclosures relating to government Grants	NA
ICDS IX	Borrowing Costs	
	Disclosure of accounting policy adopted for borrowing costs	As per note no-3.8 To notes to accounts to Financial statements
	Amount of borrowing costs capitalised during the previous year	NA
ICDS X	Provisions, Contingent Liabilities and contingent assets	
	Disclosures Relating to provisions	
	Disclosures relating to Contingent Assets	As per note no-3.6 To notes to accounts to Financial statements



MANSHA BUILDCON PRIVATE LIMITED
SCF-157, SECTOR-9, FARIDABAD

ANNEXURE 3

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep %	Actual cost or writtendown values	More than 180 days	Less than 180 days	Total	Depreciation allowable	Written down value at the end of the year 31.03.2018
Office Equipment	15	555882.15	0	0	555882.15	83,382	4,72,500
Furniture and Fixtures	10	746346.6	0	0	746346.6	74,633	6,71,712
Computer	40	52518	0	0	52518	21,007	31,511
Generator	15	50859.75	0	0	50859.75	7,629	43,231
Car	15	7193318.8	0	0	7193318.8	10,78,998	61,14,321
PLANT AND MACHINERY	15	116798.5	8960	0	125758.5	18,864	1,06,895
Rickshaw	15.00	7809.8	0	0	7809.8	1,171	6,638
Refrigerator	15.00	22597.25	0	0	22597.25	3,390	19,208
Face Attendance Machine	15.00	14614.9	0	0	14614.9	2,192	12,423
Grass cutting machine	15.00	25562.9	0	0	25562.9	3,834	21,728
Total		8786309	8960	0	8795268.65	12,95,102	75,00,166



MANSHA BUILDCON PRIVATE LIMITED
SCF-157, SECTOR-9, FARIADBAD

(ASSESSMENT YEAR 2019-2020)

ANNEXURE 3A

ADDITION DURING THE YEAR

S.NO	ASSETS	DATE OF PURCHASE	MORE THAN 180 DAYS	LESS THAN 180 DAYS
1	PLANT & MACHINERY	01.06.2018	8,960	-
TOTAL			8,960	-



MANSHA BUILDCON PRIVATE LIMITED
SCF-157, SECTOR-9, FARIADBAD

(ASSESSMENT YEAR 2019-2020)

ANNEXURE 4

Details of Employees' Contribution to ESI Deposited during the Year A.Y 2019-20

MONTH	EMPLOYEE SHARE	DUE DATE	PAID AMOUNT	DATE OF PAYMENT
April	2,727	15-May-18	2,727	15-Apr-19
May	2,394	15-Jun-18	2,394	15-Apr-19
June	2,797	15-Jul-18	2,797	14-Jul-18
July	2,241	15-Aug-18	2,241	14-Aug-18
August	2,249	15-Sep-18	2,249	14-Sep-18
September	2,159	15-Oct-18	2,159	13-Oct-18
October	2,208	15-Nov-18	2,208	15-Nov-18
November	2,357	15-Dec-18	2,357	14-Dec-18
December	2,076	15-Jan-19	2,076	15-Jan-19
January	2,427	15-Feb-19	2,427	14-Feb-19
February	2,212	15-Mar-19	2,212	15-Mar-19
March	2,205	15-Apr-19	2,205	15-Apr-19
Total	28,052		28,052	

Details of Employees' Contribution to PF Deposited during the Year AY 2019-20

MONTH	EMPLOYEE SHARE	DUE DATE	PAID AMOUNT	PAID DATE
April	15,480	15-May-18	15,480	9-Jun-18
May	14,400	15-Jun-18	14,400	9-Jun-18
June	14,224	15-Jul-18	14,224	14-Jul-18
July	12,011	15-Aug-18	12,011	14-Aug-18
August	12,240	15-Sep-18	12,240	14-Sep-18
September	11,904	15-Oct-18	11,904	13-Oct-18
October	12,060	15-Nov-18	12,060	15-Nov-18
November	13,260	15-Dec-18	13,260	14-Dec-18
December	13,132	15-Jan-19	13,132	15-Jan-19
January	15,180	15-Feb-19	15,180	14-Feb-19
February	15,960	15-Mar-19	15,960	15-Mar-19
March	15,869	15-Apr-19	15,869	15-Apr-19
TOTAL	1,65,720		1,65,720	



MANSHA BUILDCON PRIVATE LIMITED
SCF-157, SECTOR-9, FARIADBAD

ANNEXURE 5

(ASSESSMENT YEAR 2019-2020)

STATEMENT OF PAYMENT MADE TO PERSON SPECIFIED U/S 40A(2)(b) DURING A.Y 2019-20

SL. NO.	NAME OF PERSON	NATURE OF PAYMENT	AMOUNT	RELATION
(1)	(2)	(3)	(4)	(5)
1	Mr. Naresh Malik	Remuneration	24,00,000	Director
2	Mr. Baljeet Singh	Salary	12,00,000	Director's Father
3	Mr. Baljeet Singh	Rent	1,98,000	Director's Father
4	Mrs. Rajnesh Malik	Rent	1,98,000	Director's Wife
5	Mrs. Rajnesh Malik	Salary	10,80,000	Director's Wife
6	Mrs. Secma	Salary	6,00,000	Director's Wife
7	Mr. Himanshu Malik	Salary	7,20,000	Director's Son
8	Mansha Realty	Commission	12,60,807	Director's Proprietorship firm
9	Malik & Associates	Commission	5,61,768	Director's Son Proprietorship firm



MANSHA BUILDCON PRIVATE LIMITED
SCF-157, SECTOR-9, FARIADBAD

ANNEXURE 6

(ASSESSMENT YEAR 2019-2020)

DETAILS OF SUM REFERRED TO IN CLAUSE (A)(C)(D)(E) OR (F) OF SECTION 43B LIABILITY DURING THE ASSESSMENT YEAR 2019-20

Particulars	Amount incurred in Previous year but outstanding at the end of the year	Date of Payment	Amount (Paid)	Amount unpaid upto date of filing of return
SI Payable	27,211	15.04.2019	27,211	-
PF Payable	33,060	15.04.2019	33,060	-
DS Payable	3,23,636	29.04.2019	3,23,636	-
Total	3,83,907		3,83,907	-



(ASSESSMENT YEAR 2019-2020)

rs of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Address if available with the assessee(s) of the Lender/Depositor	PAN NO.	Amount of Loan or Deposit taken or accepted	Whether the Loan or Deposit was squared up during the year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an a/c payee cheque or an a/c payee bank draft
24, Sec-9, Fardabad)	BIVPS2988A	1,41,03,000	NO	39,59,450	NO
Malik 16, Sector-8, Fardabad-121006)	BRUPM4947A	16,00,000	YES	16,00,000	NO
Amir Malik 16, Sector-8, Fardabad-121006)	AARPM19671E	1,75,95,000	NO	1,37,92,668	NO
Amir Malik & Sons HUF 16, Sector-8, Fardabad-121006)	AAEHN8132N	5,12,967	NO	47,49,700	NO
Malik 16, Sector-8, Fardabad-121006)	ACUPM7078C	15,95,000	NO	14,20,000	NO
24, Sec-9, Fardabad)	AKHPR7991M	95,45,000	NO	79,05,000	NO



MANSHA BUILDCON PRIVATE LIMITED
SCF-157, SECTOR-9, FARIDABAD

ANNEXURE 8

(ASSESSMENT YEAR 2019-2020)

Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-

Name, Address (if available with the assessee) of the Lender/Depositor	PAN NO.	Amount of the repayment	Whether the Loan or Deposit was squared up during the year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an a/c payee cheque or an a/c payee bank draft
ajay singh 4 No 1024, Sec-9, Faridabad)	BLVPS2988A	1,21,23,330	NO	39,59,450	NO
manisha Malik 1 NO 486, Sector-8, Faridabad-121006)	DDGJPM4947A	15,00,000	YES	16,00,000	NO
nresh Kumar Malik 1 NO 486, Sector-8, Faridabad-121006)	AARPMD679E	1,93,10,000	NO	1,37,92,068	NO
nresh Kumar Malik & Sons HLF 1 NO 486, Sector-8, Faridabad-121006)	AAEHN8132N	5,12,067	NO	47,49,700	NO
nresh Malik 1 NO 486, Sector-8, Faridabad-121006)	ACUJPM7078C	5,25,000	NO	14,20,000	NO
avinder 1 No 1024, Sec-9, Faridabad)	AKHPR7990M	26,29,485	NO	79,05,000	NO



MANSHA BUILDCON PRIVATE LIMITEDSCP-157, SECTOR-9, FARIADBADANNEXURE "D"A.Y.: 2019-20

DETAILS OF ORGANISATION	DATE OF DONATION	SECTION FOR ELIGIBILITY	AMOUNT PAID	ELIGIBLE AMOUNT
NATIONAL ASSOCIATION FOR THE BLIND	06.06.2018	80G	2500	1250
NATIONAL ASSOCIATION FOR THE BLIND	05.09.2018	80G	2100	1050
NATIONAL ASSOCIATION FOR THE BLIND	05.12.2018	80G	2500	1250
NATIONAL ASSOCIATION FOR THE BLIND	08.01.2019	80G	2500	1250
VANVASI KALYAN ASHRAM	29.12.2018	80G	5100	2550
NATIONAL ASSOCIATION FOR THE BLIND	15.09.2018	80G	2100	1050
NATIONAL ASSOCIATION FOR THE BLIND	15.09.2018	80G	2100	1050
TOTAL			18900	9450



**MANSHA BUILDCON PRIVATE LIMITED
SCF-157, SECTOR-9, FARIADBAD**

ANNEXURE 10

(ASSESSMENT YEAR 2019-2020)

Section & account (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was deducted or collected out of (4)	Total Amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted collected in (8)	Amount of Tax deducted or Amount of Tax collected not deposited to the credit of the Central Government out of (6) and (8)
105737E	102	SALARY	1,52,75,129	71,10,000	71,10,000	8,62,785	-	-	-
	104A	INTEREST	88,43,265	14,01,721	14,01,721	1,40,176	-	-	-
	104J	PROFESSIONAL	11,40,220	10,88,611	10,88,611	1,08,861	-	-	-
	104C	CONTRACTOR	1,30,42,999	1,30,42,999	1,30,42,999	1,45,331	-	-	-
	104H	COMMISSION	37,02,482	37,02,482	37,02,482	1,85,123	-	-	-
	104I	ENT - plant & machines	47,135	47,125	47,125	943	-	-	-
	104I	RENT	6,46,000	6,46,000	6,46,000	64,601	-	-	-
			4,26,07,210	2,70,38,938	2,70,38,938	15,07,820	-	-	-



Independent Auditor's Report

To,

The Members of
M/s MANSHA BUILDCON PRIVATE LIMITED
Faridabad

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of M/s MANSHA BUILDCON PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31st, 2019, the Statement of Profit and Loss and Notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for opinion

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

Information other than the financial statements and auditors' report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, 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; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

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, 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:

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



(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

(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 does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- iii. The Company does not require to transfer any amount to the Investor Education and Protection Fund.

For RAKESH RAJ & ASSOCIATES

Chartered Accountants

FRN 005145N



ABHISHEK KUMAR

Partner

M No 519429

Place: Faridabad

Date : 26.06.2019



Annexure to the Independent Auditors' Report

The Annexure as referred in paragraph (1) 'Report on Other Legal and Regulatory Requirements of our Independent Auditors' Report to the members of **MANSHA BUILDCON PRIVATE LIMITED**, on the financial statements for the year ended March 31, 2019, we report that:

- i. (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 according to the programme of periodical verification in phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its Fixed Assets. In accordance with the programme, fixed assets were verified during the year and no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties are held in the name of the company.
- ii. As explained to us, company is in Real Estate Business and follow Percentage Of Completion Method. Project WIP is Rs. 2642036367/- as on 31/03/2019 as per Percentage Of Completion Method.
- iii. The Company has not granted loans to any body corporate covered in the register maintained under section 189 of the Act.
- iv. In our opinion and according to the information and explanations given to us, the company have complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits with public consequently, the directives issued by the Reserve Bank of India, the provisions of Section 73 to 76 or any other relevant provisions of the Act and the rules framed there under are not applicable to the company.
- vi. To the best of our knowledge and as explained, the company is not required to maintain cost records as specified by the Central Government under Section 148(1) of the Companies Act 2013. Accordingly, Para (vi) of the order is not applicable to the Company.
- vii. (a) The Company has been generally regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Sales Tax, Service Tax, Custom Duty, Excise Duty and Cess and any other material statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect to Provident Fund, Employees' State Insurance, Sales-Tax, Income Tax, Service Tax, Value Added Tax and any other material statutory dues were in arrears as at March 31, 2016 for a period of more than six months from the date they become payable.
(b) According to the information and explanations given to us, there are no dues of Sales Tax, Income Tax, Custom Duty, Wealth Tax, Service Tax, Excise Duty and Cess, which have not been deposited on account of any dispute.

- viii. Based on our audit procedures and as per the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans to the bank. The company does not have any outstanding dues / loans in respect of financial institution, government or debentures during the year.
- ix. According to the information and explanations given to us, the company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. The term loans have been applied for the purpose for which they were raised.
- x. According to the information and explanations given to us, no instance of fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
- xi. The provisions of Section 197 are not applicable to the Company. Therefore reporting under Clause 3(xi) shall not be applicable.
- xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the record of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act, where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. According to the information and explanations given to us and based on our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debenture during the year.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

For RAKESH RAJ & ASSOCIATES

Chartered Accountants

Firm Regn. No. 005145N


Abhishek Kumar

Partner

Membership No. 519429



Place: Faridabad

Date: June 26, 2019

M/S MANSHA BUILDCON PRIVATE LIMITED

(Registered Office : 290/9 Basement Bihari Park Devli Road New Delhi-110062)

BALANCE SHEET AS ON 31.03.2019

Particulars	Notes No.	31.03.2019	31.03.2018
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	44,818,810	44,818,810
(b) Reserves and Surplus	2	113,489,966	111,017,623
(c) Money received against share warrants		-	-
(2) Share application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	43,689,467	56,866,740
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities	4	9,118,129	7,515,816
(d) Long term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables	5	10,008,792	36,696,246
(c) Other current liabilities	6	102,620,431	76,717,804
(d) Short-term provisions	7	1,063,620	1,670,070
Total		324,809,215	335,303,109
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	8	5,639,647	7,473,963
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	9	14,572,426	15,473,426
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	10	264,203,387	209,700,825
(c) Trade receivables	11	35,125,831	35,478,845
(d) Cash and cash equivalents	12	438,425	1,391,170
(e) Short-term loans and advances	13	4,565,124	65,548,479
(f) Other current assets	14	264,394	236,397
Total		324,809,215	335,303,109

Significant Accounting Policies and Notes to accounts A to D
The notes referred to above form an integral part of financial statements

As per our Audit report of even date annexed
For Rakesh Raj & Associates
Chartered Accountants
FRN 005145N

ABHISHEK KUMAR
(Partner)
Membership No.: 519429



For and On Behalf of the Board of Directors
MANSHA BUILDCON PVT. LTD.

Naresh Kumar Malik
(Director)
DIN:00004690
H.No-486, Sector-8
Faridabad, Haryana

Ravinder
(Director)
DIN:07135941
H.No-1024, Sector-9
Faridabad, Haryana

Place : Faridabad
Date : 26.06.2019

M/S MANSHA BUILDCON PRIVATE LIMITED

(Registered Office : 290/9 Basement Bihari Park Devli Road New Delhi-110062)

PROFIT & LOSS A/C FOR THE YEAR ENDED ON 31.03.2019

Particulars	Notes No.	31.03.2019	31.03.2018
I. Revenue from operations	15	80,297,777	181,875,245
II. Other Income	16	2,589,422	4,059,561
III. Total Revenue (I+II)		82,887,199	185,934,806
IV. Expenses:			
Cost of Project	17	73,958,599	174,808,100
Purchase of Stock-in-Trade	18	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-Trade	19	-	-
Employee benefit expense	20	-	-
Financial costs	21	-	-
Depreciation and amortization expense		-	-
Other expenses	22	5,392,637	7,113,595
Total Expenses		79,351,236	181,921,695
V. Profit before tax		3,535,963	4,013,111
VI. Tax expenses:			
(1) Current tax		1,063,620	1,670,070
(2) Deferred tax		0	284,017
VII. Profit/(Loss) for the period (V-VI)		2,472,343	2,059,024
VIII. Earning per equity share:			
(1) Basic		0.55	0.46
(2) Diluted		-	-

Significant Accounting Policies and Notes to accounts A to D
The notes referred to above form an integral part of financial statements

As per our Audit report of even date annexed
For Rakesh Raj & Associates
Chartered Accountants
FRN 005145N

ABHISHEK KUMAR
(Partner)
Membership No.: 519429



For and On Behalf of the Board of Directors
MANSHA BUILDCON PVT. LTD.

Naresh Kumar Malik
(Director)

DIN:00004690
H.No-486, Sector-8
Faridabad, Haryana

Ravinder
(Director)

DIN:07135941
H.No-1024, Sector-9
Faridabad, Haryana

Place : Faridabad
Date : 26.06.2019

M/s MANSHA BUILDCON PVT. LTD.
Cash Flow Statement for the year ended 31st March 2019

Particulars	As at 31st March, 2019 Rs.	As at 31st March, 2018 Rs.
Cash Flow from Operating Activities		
Net Profit before Tax (as per Profit & Loss Account)	3,535,963	4,013,111
Adjustment for:		
Depreciation / Amortisation	1,843,276	1,920,685
Interest Expenses	8,843,266	11,488,065
Profit on sale of car	-	-
Loss on sale of car	-	-
Interest Income	-	(6,071)
Operating profit before working capital changes	14,222,505	17,415,791
Adjustment for:		
Increase / (decrease) in Other long term Liabilities	1,602,313	(162,748)
Increase / (decrease) in trade payable	(26,687,453)	(44,498,676)
Increase / (decrease) in Short term provision	(606,450)	(6,243,950)
Increase / (decrease) in Other Current Liabilities	25,902,627	(22,186,080)
(Increase) / decrease in Non Current investment	901,000	-
(Increase) / decrease in Inventories	(54,302,542)	(15,278,961)
(Increase) / decrease in Trade receivable	353,017	86,082,039
(Increase) / decrease in Short-Term Loans & Advances	60,983,355	(17,373,437)
(Increase) / decrease in Other Current assets	(27,997)	5,745,475
Cash Generated from Operations	22,140,373	3,299,452
Direct Taxes Paid	1,063,620	1,670,070
Net Cash Flow from Operating Activities (A)	21,076,753	1,629,382
Cash Flow from Investing Activities		
Purchases of Fixed Assets [including Advances for projects]	(8,960)	(161,191)
Proceeds from Sale of Fixed Assets & CWIP	-	-
Interest Received	-	6,071
Net Cash Flow from Investing Activities (B)	(8,960)	(155,120)
Cash Flow from Financing Activities		
Proceeds from Long Term Borrowings	(13,177,273)	9,718,587
Issue Of Share Capital share premium	-	-
Net Proceed from Short Term Borrowing	-	-
Interest Paid	(8,843,266)	(11,488,065)
Net Cash Flow from Financing Activities (C)	(22,020,538)	(1,769,478)
Net Increase in Cash and Cash Equivalents (A+B+C)	(952,745)	(295,216)
Cash and Cash Equivalent at the beginning of the year	1,191,170	1,086,387
Cash and Cash Equivalent at the end of the year	438,425	1,391,170

As per our Report of even date annexed

For **Rakesh Raj & Associates**
Chartered Accountants
F.R.N. - 005845 N

ABHISHEK KUMAR
(Partner)
M.NO- 519429

Place: Faridabad
Date: 26.06.2019

For and on the behalf of board of directors of
MANSHA BUILDCON PVT. LTD.

Naresh Kumar Malik
(Director)
DIN:00004690
H.No-486, Sector-8
Faridabad, Haryana

Ravinder
(Director)
DIN:07135941
H.No-1024, Sector-9
Faridabad, Haryana

M/S MANSHA BUILDCON PRIVATE LIMITED

Notes to Financial Statements for the year ended 31st March, 2019

A. Corporation Information

The company is a closely held company domiciled in India and incorporated on 12/06/2006 vide. Corporate Identification Number U70109DL2006PTC149646 and registered with Registrar of Companies NCT, Delhi and Haryana under the provisions of the Companies Act, 1956. The company is engaged in the business of Real Estates, Buildings and construction.

B. Significant Accounting Policies:

(i) Basis of Preparation of Financial Statement:

The Financial Statement are of the company have been prepared in accordance with generally accepted accounting principle in India (Indian GAAP) The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended up to date) and the relevant provisions of the Companies Act, 1956 and Companies Act, 2013 to the extent applicable.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year, except for the change in accounting policy explained below.

(ii) Change in Accounting Policy

Presentation and disclosure of financial statements:

During the year ended 31st March, 2012, the revised Scheduled VI was notified under the Companies Act 1956 and has become applicable to the company, for preparation and presentation of its financial statements and the company has followed the same. No change has been made in the accounting policies as compared to the previous year.

(iii) Tangible Fixed Assets

All Fixed assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, including directly attributable cost of bringing the asset to its working condition for the intended use.

(iv) Depreciation on Tangible fixed asset

Depreciation on tangible fixed assets is calculated on Straight Line method on the basis of useful life of assets as prescribed in Companies Act, 2013, and depreciation on assets acquired / purchased / disposed off during the period is provided on pro-rata basis according to period each asset was put to use during the year.

(v) Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset till the date of such acquisition, construction or production is capitalized as part of the cost of that asset. All other borrowing costs are recognized as an expense in the period in which they are incurred.



Me *Qaw*

(vi) Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Non-Current investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments, if any.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

(vii) Valuation of Inventories

Inventory is valued at cost or market price whichever less is.

Cost of Developed Plots & Land includes acquisition cost (including development rights), estimated internal development cost, external development charges, borrowing cost, overheads & other related Government charges which is charged to the statement of Profit & Loss proportionate to plotted area/land in respect of which revenue is recognized as per accounting policy no. 1 (III) above, in consonance with the concept of matching cost and revenue. Final adjustment is made on completion of the specified project.

Cost of constructed properties includes cost of land (including development rights), estimated internal development costs, external development charges, borrowing cost, overheads, other related Government charges, construction cost and development/construction material, which is charged to the statement of profit & loss proportionate to the revenue recognized as per accounting policy no. 1 (III) above, in consonance with the concept of matching cost and revenue. Final adjustment is made on completion of the specific project.

(viii) Sundry debtors, Loans & Advances

Sundry debtors, loans and advances are stated after writing off amounts considered as bad. Adequate provision (wherever necessary) is made for doubtful debts, loans and advances.

(ix) Recognition of Income and Expenditure

- (a) Income and expenditure are generally recognized and accounted on accrual basis. However, the expenses for which bills have not been received at the date of balance sheet have been accounted for on estimated basis.
- (b) Claims against the company that are not accepted but due to which receivable of the company are withheld are accounted for in the year of raising the claims by parties.



off *for*

(x) **Current assets**

In the opinion of the Board, the value of the currents is approximately at the value stated if realized in the ordinary course of business. Adequate provision (wherever necessary) is made for doubtful debts.

(xi) **Foreign Exchange Transactions**

The Company has neither incurred any expenditure in Foreign Currency during the year. No information regarding this has been given.

(xii) **Income Tax**

Current Tax: Provision for current tax is made in accordance with the provisions of Income Tax Act, 1961.

Deferred Tax: Deferred tax benefit or expense is recognized on timing differences being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets & liabilities are measured using the tax rates and tax laws that have been enacted or subsequently enacted by balance sheet date.

(xiii) **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and Cash in hand and short-term investments with an original maturity of three months or less.


(xiv) **Contingent liabilities**

All known liabilities are provided for in the accounts. Liabilities of contingent nature, if any, are not provided for in the accounts and are separately shown in notes to the financial statements.

(C) **Notes 1 to 22 form integral part of the Balance Sheet as On March 31, 2019 and profit & loss account for the year ended on that date which are given below**


As per our Report of Even Date Annexed

For Rakesh Raj & Associates
Chartered Accountants
FRN 005145N


Abhishek Kumar
(Partner)
Membership No.: 519429

Place : Faridabad
Date : 26.06.2019
Faridabad

For and On Behalf of Board of Directors


Naresh Kumar Malik
(Director)

DIN:00004690
H.No- 486, Sec-8
Faridabad


Ravinder
(Director)

DIN:07135941
H.No- 1024, Sec-9
Faridabad

M/S MANSHA BUILDCON PVT. LTD.
Notes to the Financial Statements as at 31.03.19

PARTICULARS	31.03.2019	31.03.2018
-------------	------------	------------

Note: 1

Share Capital:

Authorised Share Capital

47,50,000 equity shares of Rs. 10/- each	47500000	47500000
--	----------	----------

Issued, Subscribed & Paidup Share Capital

4481881 Equity Shares of Rs. 10/- Each	44,818,810	44,818,810
(Previous year 4481881 Equity Shares of Rs. 10/- Each)		
Total	44,818,810	44,818,810

Quantitative Reconciliation of Shares Outstanding

No. of Shares Outstanding at the Beginning of the Year	4481881	4481881
Add: No. of Shares issued	0	0
No. of Shares Outstanding at the end of Reporting Period	4481881	4481881

Detail of shareholders holding more than 5% shares

	31.03.2019		31.03.2018	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Naresh Kumar Malik	1818299	36.13	558285	12.46
Bajest Singh	489726	10.48	448393	10.00
Rajesh Malik	0/0.00		238210	5.31
Mansha Buildcon Pvt Ltd	1164223	25.98	1164223	25.98
Mansha Infraestate Private Limit	761545	16.99	761545	16.99
Himanshu Malik	0/0.00		250211	5.58

Terms/Rights attached to Equity and Preference shares

The Company has one class of Equity shares Having par value of Rs 10 per share.
Each Equity Shareholder is entitled to one vote per share.
In the event of liquidation of company, the holders of equity shares will be entitled to remaining assets of the company, after distribution of all preferential amounts. This distribution will be in proportion to the number of equity shares held by the shareholder

Note: 2

Reserve & Surplus

I. Share Premium

Opening Balance	71,028,575	71,028,575
Add: Addition during the year	-	0
Less: Bonus Shares issued during the year	-	-
Closing Balance		
Total	71,028,575	71,028,575

II. Surplus

Opening Balance	39,989,048	37,930,024
Add: Addition during the year	2,472,343	2,059,024
Total	42,461,391	39,989,048

Total Carried Forward to Balance Sheet (I+II)	113,489,966	111,017,623
--	--------------------	--------------------

Note: 3

Long Term Borrowings

(i) Secured Loan

Term Loan

From Banks	21,827,734	25,786,446
From Others	0	16,966,525
Total	21,827,734	42,754,972

(ii) Unsecured Loan

Unsecured Loans

	21,861,733	14,111,768
Total	21,861,733	14,111,768

Total Carried Forward to Balance Sheet (i+ii)	43,689,467	56,866,740
--	-------------------	-------------------

Note: 4

Other Long Term Liabilities

Security Deposits	9,118,129	7,515,816
Total	9,118,129	7,515,816



Handwritten signature

Handwritten signature

Note: 5**Trade Payable**

Due to micro and small enterprises

Due to creditors other than micro and small enterprises

	10,008,792	36,686,246
Total	10,008,792	36,686,246

Note: 6**Other Current Liabilities**

Current Maturities on Long Term Debts

Advance Recd. from Customer

Bank Overdraft

Others Payable

-Statutory Dues

-Auditors

-Expenses

	3,988,725	4,021,945
	52,163,372	25,074,984
	42,705,502	43,650,623
	2,680,408	2,717,173
	25,000	25,000
	1,157,424	1,328,079
Total	102,620,431	76,717,804

Note: 7**Short-Term Provisions**

Provision for Income Tax

	0	1,670,070
Total	0	1,670,070

Note: 8**Non Current Investment**

Investment in Flats

Investment in Plot

Investment in Gold & Jewelry

Investment in Equity Shares

	14,473,426	14,473,426
	0	0
	99,000	0
	0	1,000,000
Total	14,572,426	15,473,426

Note: 10**Inventories**

(As Taken, Valued & Certified by the Management)

Project in Progress

	264,203,367	209,700,825
Total	264,203,367	209,700,825

Note: 11

Trade Receivable

(Unsecured considered good)

	35,125,831	35,478,848
Total	35,125,831	35,478,848

Note: 12**Cash & Cash Equivalents**

Cash in Hand

Balance with Scheduled Bank

- in Current Account

- in Deposit Account

Deposits having maturity of upto 3 months

	185,704	769,821
	250,721	816,566
	-	-
	-	-
Total	436,425	1,686,387

Note: 13**Short-Term Loan & Advances**

Advance to Staff

Advance paid to supplier/contractors

GST/Service Tax Receivable

Advance paid agt Land

Disputed TDS Receivable from MVN

Other Advances

	0	0
	587,244	2,276,238
	2,857,526	475,724
	418,092	46,339,000
	0	20,300
	402,262	15,435,218
Total	4,565,124	65,548,479

Note: 14**Other Current Assets**

TDS Receivable & Advance Income Tax Paid

Prepaid Expenses

	153,658	82,881
	110,730	153,516
Total	264,384	236,397

Note: 15**Operating Income**

Sale of Constructed Property/Land/Plots

	80,297,777	181,875,245
Total	80,297,777	181,875,245



Handwritten signature

Conveyance	152,171	73,085
Donation	18,900	128,300
Electricity Expenses	866,605	257,807
Freight & Cartage	9,500	0
Generator Running & Maintenance Expenses	13,059	46,130
Horticulture Expenses	0	0
Income Tax Demand	0	1,180,493
Income Tax Penalty	0	31,815
Insurance	223,716	250,500
Insurance Agst LAP	0	0
Interest paid on Service Tax	0	1,295
Interest Paid on TDS	4,819	14,151
Legal & Professional Charges	1,140,220	3,083,455
Misc. Expenses	200,476	65,292
Office Expenses	60,826	33,581
Penalty on TDS & Service Tax	0	700
Postage, telegram & Telephone	277,883	160,157
Printing & Stationery	363,272	90,291
Rent	648,000	396,000
Repair & Maintenance	71,824	131,608
ROC Fees	1,400	3,600
Sales Promotion	312,657	546,431
Service Tax expenses	0	232
Appeal Filing Fees	0	1,000
Entertainment Expenses	6,210	26,316
Testing Charges	16,906	0
Tour & Travel	195,802	0
Credit Card Charges	65,124	0
Loss on Surrender	0	0
Expenses Transferred to Shivalk	0	7,754,769
Discount Paid	0	0
	10,998,844	12,436,992
Less : Allocated to Cost of Project	5,606,206	5,323,386
Total	5,392,637	7,113,595

As per our Report of even date annexed

For Rakesh Raj & Associates
Chartered Accountants
FRN 005145N

ABHISHEK KUMAR
(Partner)
Membership No: 519429



For and on behalf of the Board
MANSHA BUILDCON PVT. LTD.

Narish Kumar Malik
(Director)
DIN:00004690
H.No-486, Sector-B
Faridabad, Haryana

Ravinder
(Director)
DIN:07135941
H.No-1024, Sector-9
Faridabad, Haryana

Place: Faridabad
Date: 26.06.2019

Note 16**Other Income**

Rent Received		0
STP & Electrification Charges	640,185	1,833,915
Utility Connection Charges	325,900	587,547
Maintenance Charges Recd	124,642	368,278
Interest on Maintenance Charges	0	6,071.00
Interest received on FDR		
Miscellaneous income received	1,222,935	1,248,332
Interest Received from Customers	140,100	15,418
Profit on Sale of Shares		
Commission Received		0
Sewage Charges Recd	125,650.00	0
Transfer Charges Recd	10,000.00	0
Total	2,589,422	4,059,561

Note 17**Cost of Project****Cost of Construction/Projects**

Opening Stock	208,700,829	194,421,864
Add: Incurred during the year:		
Cost of Land	60,652,807	59,050,000
Govt Charges	1,514,600	1,925,003
Building Material & Construction Expenses	34,345,173	98,722,965
Employee Cost	15,605,396	11,404,667
Other Expenses	5,606,208	5,323,386
Depreciation	1,843,276	1,920,685
Finance Cost	8,893,383	11,742,353
	338,161,965	384,508,914
Less Inventory at the end of year	264,203,387	208,700,829
Cost of Project charged to Profit & Loss A	Total 73,958,599	174,808,100

Note 18**Purchase of Stock-in-Trade****Purchase of Plot/Developed Properties****Total****Note 19****Change in Inventories****Closing Stock****Plot/Developed properties for resale****Opening Stock****Plot/Developed properties for resale****Total****Note 20****Employee Benefit Expense****Director's Remuneration****Salaries, Wages and Bonus****Staff Welfare****Less: Allocated to Cost of Project****Total****Note 21****Financial Expenses****Interest on Bank Ltd****Interest on Car Loan****Interest on LAP****Interest on Assured Return****Loan Processing Fees****Interest on Unsecured Loan****Less: Allocated to Cost of Project****Total****Note 22****Other Expenses****Advertisement****Auditor's Remuneration****Bank Charges****Bad Debts****Car Running & Maintenance****Commission Paid****Computer Expenses**

858,486	2,241,895
25,000	25,000
70,082	82,191
0	5,454
1,314,144	623,040
3,702,482	10,631,804
160,700	122,125



Handwritten signatures and initials.

MANSHA BUILDCON PRIVATE LIMITED

(Registered Office: 290/9 Basement Bihari Park Devli Road New Delhi-110062)

Depreciation Chart as per SLM Method as on 31.03.2019

Asset	Date Of Purchase Of New / Existing Asset	Original Cost	WDV as on 31/03/2018	Addition	Estimate of useful life as per schedule II (in years)	Balance days of Assets per Remaining life as on 31.03.2018	Days used in year	Rate of Dep.	Dep. Amount	Net block as on 31.03.2019
Plant & Machinery :- Air Conditioner - N HQ	29-Mar-10	26,500.00	1,324.81		5	1099	-1099	-0.01%	-	1,324.81
Plant & Machinery :- Air Conditioner - N HQ	26-Apr-11	53,000.00	2,650.14		5	-706	-706	0.01%	-	2,650.14
Plant & Machinery :- Air Conditioner - N HQ	26-Apr-11	53,000.00	2,650.14		5	-706	-706	0.01%	-	2,650.14
Plant & Machinery :- Air Conditioner - N HQ	21-Sep-12	56,563.00	2,828.05		5	-192	-192	0.00%	-	2,828.05
Plant & Machinery :- Air Conditioner - N Karnal	19-Apr-12	28,800.00	1,440.26		5	-347	-347	0.02%	-	1,440.26
Plant & Machinery :- Air Conditioner - N Karnal	27-Jan-13	21,475.00	1,073.64		5	-84	-84	-0.01%	-	1,073.64
Plant & Machinery :- Air Conditioner - N Green	30-Mar-15	110,047	47,235.00		5	728	365	44.30%	20,924	26,311.00
Plant & Machinery :- Air Conditioner - N HQ	10-Jun-16	30,000	19,709.00		5	1166	365	28.92%	5,700	14,009.00
Plant & Machinery :- Air Conditioner - N HQ	28-Mar-17	31,000	25,062.00		5	1457	365	23.50%	5,890	19,172.00
MOTOR CAR :- Car i-10	13-Dec-06	392,977.00	19,648.40		8	-110	-110	0.00%	-	19,648.40
MOTOR CAR :- BMW	25-Jan-14	2,126,694.00	1,072,221.96		8	1304	365	23.59%	262,904	819,317.98
MOTOR CAR :- Fortuner	30-May-13	2,463,634.00	945,655.22		8	1154	365	27.52%	261,103	687,592.22
MOTOR CAR :- Freelander	31-Dec-12	3,994,809.00	1,290,436.04		8	1004	365	30.73%	396,667	894,169.04
MOTOR CAR :- Honda City	24-Mar-14	974,588.00	520,744.14		8	1452	365	22.79%	118,654	402,090.14
MOTOR CAR :- Verna	7-Dec-12	1,022,081.00	320,515.94		8	960	365	31.31%	100,342	220,173.94
MOTOR CAR :- Honda CRV	19-Nov-07	1,812,226.00	95,611.30		8	-865	-865	0.00%	-	95,611.30
MOTOR CAR :- Innova	24-Nov-10	1,102,437.00	106,293.93		8	236	238	49.10%	53,172	55,121.93
MOTOR CAR :- Swift VDI	22-Sep-10	661,977.00	46,829.73		8	173	173	41.07%	19,231	27,598.73
MOTOR CAR :- Audi Car HQ	30-Aug-15	2,291,298.00	1,587,532.00		8	1976	365	17.14%	272,081	1,315,451.00
MOTOR CAR :- Polo	1-Dec-11	607,790.00	115,661.70		8	608	365	44.26%	51,191	64,470.70
COMPUTER	14-Oct-06	30,250.00	1,512.69		3	-2360	-2360	0.01%	-	1,512.69
COMPUTER	20-Mar-09	28,850.00	1,442.51		3	-2203	-2203	0.00%	-	1,442.51
COMPUTER	26-May-09	2,500.00	124.93		3	-2136	-2136	-0.06%	-	124.93
COMPUTER	26-Sep-10	13,000.00	649.71		3	-1646	-1646	-0.04%	-	649.71
COMPUTER	2-Jul-11	27,000.00	1,350.31		3	-1369	-1369	0.02%	-	1,350.31
COMPUTER	29-Oct-14	31,500	1,575.00		3	-154	-154	0.00%	-	1,575.00
COMPUTER	25-Aug-12	25,100.00	1,255.06		3	-949	-949	0.01%	-	1,255.06
COMPUTER	4-Mar-13	41,100.00	2,055.31		3	-758	-758	0.02%	-	2,055.31
COMPUTER	25-Mar-13	85,850.00	4,292.85		3	-737	-737	0.01%	-	4,292.85
Printer	7-Dec-12	19,800.00	985.80		3	-845	-845	-0.02%	-	985.80
COMPUTER	13-Jan-06	11,500.00	574.92		3	-3214	-3214	-0.01%	-	574.92

San



COMPUTER - MMT	Karnal	12-Dec-11	30,000.00	1,499.84	-	3	-1206	-1206	-0.01%	-	1,499.84
COMPUTER - Software	Karnal	2-Jan-12	32,400.00	1,619.72	-	3	-1185	-1185	-0.02%	-	1,619.72
Printer	Karnal	19-Nov-11	17,324.00	866.29	-	3	-1229	-1229	0.01%	-	866.29
Printer	HQ	12-May-16	19,350	7,397.00	-	3	407	365	78.56%	5,811	1,586.00
Computer-MHQ	HQ	10-Jan-17	5,200	3,807.00	-	3	650	365	51.58%	1,964	1,843.00
Computer-MHQ	HQ	11-Aug-16	26,300	12,678.00	-	3	498	365	65.69%	6,328	4,350.00
FURNITURE & FIXTURE	HQ	6-Feb-17	32,200	20,576.00	-	3	679	365	49.55%	10,196	10,302.00
FURNITURE & FIXTURE	HQ	21-Nov-06	1,000.00	50.12	-	10	-498	-498	0.24%	-	50.12
FURNITURE & FIXTURE	HQ	28-Dec-06	2,400.00	120.01	-	10	-463	-463	0.01%	-	120.01
FURNITURE & FIXTURE	HQ	13-Feb-08	60,450.00	4,022.81	-	10	-49	-49	0.01%	-	4,022.81
FURNITURE & FIXTURE	HQ	9-Jul-08	55,375.00	7,310.97	-	10	463	365	48.98%	3,581	3,729.97
FURNITURE & FIXTURE	HQ	8-Jun-12	43,823.00	16,723.02	-	10	1528	365	20.76%	3,471	13,252.02
FURNITURE & FIXTURE	HQ	29-Jun-12	47,000.00	18,245.83	-	10	1549	365	20.53%	3,748	14,499.83
FURNITURE & FIXTURE	HQ	24-Aug-12	300,723.00	122,074.88	-	10	1605	365	19.94%	24,342	97,732.68
FURNITURE & FIXTURE	HQ	9-Oct-12	34,000.00	14,301.31	-	10	1651	365	19.48%	2,785	11,515.31
FURNITURE & FIXTURE	HQ	20-Dec-12	201,862.00	89,603.70	-	10	1723	365	18.80%	16,844	72,759.70
FURNITURE & FIXTURE - MMT	Karnal	17-Nov-11	90,000.00	29,142.20	-	10	1324	365	23.31%	6,793	22,349.29
FURNITURE & FIXTURE - MMT	Karnal	2-Jan-12	21,000.00	7,057.04	-	10	1370	365	22.68%	1,800	5,457.04
FURNITURE & FIXTURE - MMT	Karnal	31-Mar-15	43,274	30,902.00	-	10	2554	365	13.29%	4,107	26,795.00
Plant & Machinery - Genset	Royal	16-Apr-07	39,375.00	7,958.05	-	15	1473	365	18.65%	1,404	6,474.05
Plant & Machinery - Genset	HQ	5-Nov-07	114,750.00	26,236.82	-	15	1876	365	17.02%	4,464	21,772.52
Plant & Machinery - Genset	Karnal	9-Dec-11	67,000.00	33,587.52	-	15	3171	365	10.38%	3,481	30,106.52
Plant & Machinery - Inverter	HQ	9-Sep-07	21,000.00	1,050.37	-	5	-2035	-2035	0.04%	-	1,050.37
Plant & Machinery - Inverter	Green	18-Dec-14	17,000	6,376.00	-	5	624	365	50.70%	3,232	3,144.00
Plant & Machinery - Inverter	HQ	6-Aug-08	13,910.00	695.37	-	5	-1697	-1697	-0.02%	-	695.37
Plant & Machinery - Inverter - MMT	Karnal	20-Nov-11	26,600.00	1,430.10	-	5	489	365	0.01%	-	1,430.10
Plant & Machinery - Inverter - MMT	Karnal	15-Jan-15	19,300	7,540.00	-	5	654	365	48.67%	3,670	3,870.00
Plant & Machinery - Grass Cutting Mach	Karnal	10-Aug-12	16,500.00	9,338.60	-	15	3422	365	9.72%	908	8,430.60
Plant & Machinery - Inverter	HQ	27-Nov-15	4,500	3,343.00	-	5	1331	365	25.50%	855	2,498.00
Plant & Machinery - Inverter	HQ	25-Jan-17	5,300	4,114.00	-	5	1395	365	24.48%	1,007	3,107.00
Plant & Machinery - Grass Cutting Mach	Royal	3-Mar-15	45,000	38,230.00	-	15	4351	365	7.87%	2,851	33,379.00
Plant & Machinery - Refrigerator - MMT	Karnal	4-Apr-12	8,600.00	430.34	-	5	382	365	0.08%	-	430.34
Plant & Machinery - RO - MMT	Karnal	28-Mar-12	7,500.00	375.17	-	5	-369	-369	0.05%	-	375.17
Plant & Machinery - RO	HQ	16-Feb-17	17,500	13,783.00	-	5	1417	365	24.12%	3,325	10,458.00
Plant & Machinery - Tubewell - MMT	Karnal	6-Jun-12	17,000.00	9,291.84	-	15	3351	365	9.80%	919	8,372.64
OFFICE EQUIPMENT - Mobile	HQ	6-Aug-12	14,000.00	700.42	-	5	-238	-238	0.08%	-	700.42
OFFICE EQUIPMENT - Camera	Floors	1-Nov-13	6,200.00	1,017.22	-	5	214	214	68.52%	707	310.22
OFFICE EQUIPMENT - COOLER	HQ	24-Mar-17	11,500	9,297.00	-	5	1457	365	23.50%	2,185	7,112.00
Plant & Machinery - Refrigerator - MHQ	HQ	1-Apr-15	31,400	19,484.00	-	5	1096	365	30.82%	5,986	13,518.00
Plant & Machinery - Refrigerator - MF	Floors	13-Aug-14	10,350	3,208.00	-	5	498	365	51.35%	1,958	1,240.00
Plant & Machinery - Inverter - MF	Floors	1-Apr-14	23,300	5,693.00	-	5	373	365	77.83%	4,431	1,262.00
FURNITURE & FIXTURE	Floors	3-Oct-14	9,800	6,550.00	-	10	2375	365	14.22%	931	5,819.00
FURNITURE & FIXTURE	HQ	27-Nov-16	17,469	14,409.00	-	10	2977	365	11.52%	1,650	12,749.00
FURNITURE & FIXTURE	HQ	21-Mar-17	115,770	104,531.00	-	10	3277	365	10.52%	10,966	93,533.00
Small Misc Fixed Assets - MF	HQ	12-Jan-09	50,364	-	-	3	-2849	-2849	0.10%	-	-
Small Misc Fixed Assets - MF - UPS	Floors	1-May-13	2,000.00	99.91	-	1	-1246	-1246	-0.06%	-	99.91
Printer	Floors	1-Nov-13	3,650.00	102.96	-	1	-1246	-1246	0.25%	-	182.96

San

FURNITURE & FIXTURE	Floors	1-Nov-13	2,050.00	102.03	1	-1246	-1246	-0.46%		102.03
Small Misc Fixed Assets - MF-earth com	Floors	28-Feb-14	18,900.00	10,715.52	9	1793	365	18.56%	1,989	8,726.52
Small Misc Fixed Assets - MF-Vibrator	Floors	28-Feb-14	9,975.00	5,665.35	9	1793	365	18.56%	1,050	4,605.35
Small Misc Fixed Assets - MF-Rickshaw	Floors	1-Nov-13	6,000.00	3,247.36	10	2039	365	16.25%	528	2,719.36
Small Misc Fixed Assets	HQ	11-Aug-14	3,224.00	161.00	1	-863	-863	-0.12%	-	161.00
Face Attendance Machine	HQ	25-Nov-14	12,500.00	4,551.00	5	803	365	52.22%	2,376	2,175.00
Face Attendance Machine	HQ	7-Jun-15	10,400.00	6,816.00	5	1163	365	28.99%	1,976	4,840.00
Plant & Machinery - Air Conditioner	HQ	14-Sep-15	178,800.00	91,301.00	5	896	365	36.79%	33,592	57,709.00
FURNITURE & FIXTURE	HQ	7-Apr-15	15,798.00	11,320.00	10	2561	365	13.26%	1,601	9,818.00
FURNITURE & FIXTURE	HQ	30-Oct-15	30,139.00	23,213.00	10	2767	365	12.33%	2,863	20,350.00
FURNITURE & FIXTURE	HQ	31-Oct-15	89,738.00	69,138.00	10	2768	365	12.33%	6,525	60,613.00
FURNITURE & FIXTURE	HQ	18-Nov-15	10,521.00	8,155.00	10	2768	365	12.26%	989	7,166.00
Plant & Machinery - Inverter	HQ	31-Dec-15	40,094.00	31,528.00	10	2829	365	12.08%	3,808	27,717.00
Plant & Machinery - Inverter	HQ	25-Apr-15	12,500.00	5,531.00	5	754	365	42.94%	2,375	3,156.00
Plant & Machinery - Inverter	HQ	23-Nov-15	12,500.00	6,911.00	5	966	365	34.37%	2,375	4,536.00
Plant & Machinery - Inverter	Royal	5-Nov-16	6,000	4,404.00	5	1314	365	25.89%	1,140	3,264.00
Samsung LED HQ	HQ	1-Dec-15	11,000.00	6,127.00	5	874	365	34.11%	2,080	4,037.00
Plant & Machinery - Refrigerator	HQ	11-May-15	28,000.00	12,623.00	5	770	365	42.15%	5,320	7,303.00
RO at HQ	HQ	15-Sep-15	14,000.00	7,244.00	5	898	365	36.72%	2,680	4,584.00
Currency Counting Machine HQ	HQ	16-Jun-15	9,000.00	7,408.00	15	4458	365	7.69%	570	6,838.00
Washing Machine at HQ	HQ	14-May-15	17,500.00	7,917.00	5	773	365	42.00%	3,325	4,592.00
Fan at Floors	Floors	10-Oct-15	10,846.00	5,747.00	5	922	365	35.85%	2,060	3,687.00
Misc Assets at Floors	Floors	18-Jun-15	7,340.00	3,454.00	5	808	365	40.37%	1,384	2,090.00
Misc Assets at Greens	Green	25-Jun-15	1,555.00	78.00	1	-645	-645	0.32%	-	78.00
RO at Greens	Green	8-Apr-15	14,000.00	6,071.00	5	737	365	43.81%	2,660	3,411.00
Brush Cutter at Royal Farms	Royal	15-Apr-15	25,200.00	20,478.00	15	4365	365	7.79%	1,598	18,882.00
Plant & Machinery - Inverter	Royal	5-Jun-15	6,600.00	3,015.00	5	795	365	40.96%	1,235	1,780.00
Misc Assets at Royal Farms	Royal	31-Jul-15	3,350.00	167.00	1	-608	-608	-0.30%	-	167.00
Plant & Machinery - Battery	Floors	15-Oct-15	13,166.00	7,013.00	5	928	365	35.84%	2,500	4,513.00
Rickshaw at Royal Farms	Royal	30-Jun-15	8,000.00	5,907.00	10	2645	365	12.87%	760	5,147.00
Printer	HQ	26-Oct-15	12,750.00	3,613.00	3	269	269	82.36%	2,976	637.00
COMPUTER	HQ	31-Jun-17		25,254.00	3	852	365	42.84%	10,819	14,435.00
PRINTER	HQ	15-Apr-17		10,724.00	3	745	365	46.99%	5,254	5,470.00
PRINTER	HQ	13-Jun-17		11,587.00	3	804	365	45.40%	5,260	6,327.00
TELEPHONE	HQ	15-May-17		12,501.00	5	1505	365	24.25%	3,032	9,469.00
TELEPHONE	HQ	23-May-17		5,662.00	5	1513	365	24.12%	1,365	4,296.00
TELEPHONE	HQ	24-Jul-17		7,759.00	5	1575	365	23.17%	1,798	5,961.00
TELEPHONE	HQ	24-Jul-17		15,525.00	5	1575	365	23.17%	3,598	11,927.00
TELEPHONE	HQ	30-Jul-17		25,721.00	5	1581	365	25.09%	5,936	19,783.00
TELEPHONE	HQ	21-Sep-17		18,282.00	5	1634	365	22.34%	4,084	14,198.00
Plant & Machinery - Inverter	Royal	1-Jun-18			5	1625	303	19.00%	1,413	7,547.00
TOTAL			20,628,801.00	7,473,963.31	754.00	82,389.00	(10,149.00)	24.79	1,843,276.00	5,639,647.31

Signature

Signature

Signature

Name of person	Nature of transaction	Transaction amount	
		Current Year	Previous Year
NARESH MALIK	Director's Remuneration	2,400,000	2,050,000
	Director's Remuneration Payable	200,000	170,997
	Loan Taken	17,595,000	20,507,068
	Loan Repaid	19,310,000	22,476,830
	Loan Receivables/ (Payables)	(1,747,068)	(3,462,068)
BALJEET SINGH	Salary	1,200,000	1,025,000
	Salary Payable	100,000	93,248
	Rent Paid	198,000	198,000
	Rent Payable	-	-
	Loan Taken	14,103,000	8,545,000
	Loan Repaid	12,123,550	8,723,000
	Receivables/ (Payables)	(1,979,450)	-
RAVINDER	Loan Taken	9,545,000	1,925,000
	Loan Repaid	2,629,485	3,290,000
	Loan Receivables/ (Payables)	(7,815,515)	(900,000)
RAJNESH MALIK	Salary	1,080,000	870,060
	Salary Payable	90,000	85,480
	Rent Paid	198,000	198,000
	Rent Payable	-	-
	Loan Taken	1,595,000	3,400,000
	Loan Repaid	525,000	4,666,500
	Loan Receivables/ (Payables)	(1,070,000)	-
HIMANSHU MALIK	Salary	720,000	240,000
	Salary Payable	60,000	60,000
	Loan Taken	1,600,000	2,195,175
	Loan Repaid	1,600,000	2,195,175
	Receivables/ (Payables)	-	-
PRAKSHI MALIK	Loan Taken	-	6,200,000
	Loan Repaid	-	6,535,950
	Receivables/ (Payables)	-	-
KARAN SINGH MALIK	Loan Taken	-	200,000
	Loan Repaid	-	200,000
	Receivables/ (Payables)	-	-
	Loan Taken	512,967	4,099,700



Me

Soni

NARESH MALIK & SONS HUF	Loan Repaid	512,967	100,000
	Receivables/ (Payables)	(4,749,700)	(4,749,700)
MONIKA SINGH	Loan Taken	-	175,000
	Loan Repaid	-	800,000
	Receivables/ (Payables)	-	-
MALIK & ASSOCIATES	Commission Paid	561,768	464,244
	Loan Taken	-	-
	Loan Repaid	-	-
	Receivables/ (Payables)	-	-
SEEMA	Salary	600,000	290,000
	Salary Payable	50,000	-
	Loan Taken	-	748,125
	Loan Repaid	-	748,125
	Receivables/ (Payables)	-	-
MANSHA REALTY	Commission Paid	1,260,807	2,675,526
	Loan Taken	-	-
	Loan Repaid	-	-
	Receivables/ (Payables)	-	-
EDEN SLF INFRASTRUCTURE	Land purchased	-	22,050,000
	Loan Repaid	-	-
	Receivables/ (Payables)	-	-



Mr. J. S. J. S.

M/S MANSHA BUILDCON PRIVATE LIMITED

List Of Paid Up Capital

Particulars	31.03.2019	31.03.2018
Ajay Malik	0.00	150000.00
Amar Chand	75000.00	75000.00
Balbir Singh Meham	0.00	299980.00
Baljeet Singh	4697260.00	4483930.00
Divesh Prakash Dabas	51430.00	51430.00
Hem Lata Sharma	183330.00	183330.00
Himanshu Malik	0.00	2502110.00
Joginder Singh Meham	0.00	333330.00
Jyoti Jain	857130.00	857130.00
Karan Singh Malik	0.00	566650.00
Kitab Kaur	0.00	169980.00
Malik & Associates	250000.00	250000.00
Mansha Buildwell Pvt. Ltd.	11642230.00	11642230.00
Mansha Infraestate Pvt Ltd	7615450.00	7615450.00
Mansha Homes Pvt Ltd	326660.00	326660.00
Monika Singh	0.00	125000.00
Narender Singh Meham	0.00	233330.00
Naresh Malik & Sons Huf	428550.00	428550.00
Naresh Malik	16192990.00	5582850.00
Neeraj Kumar	0.00	213330.00
Om Parkash Dalal	0.00	166650.00
Om Prakash	100000.00	100000.00
Paramvir Dalal	0.00	1000000.00
Prakshi Malik	0.00	1900000.00
Raj Kapoor Malik	0.00	772680.00
Rajkumar Dhingra	200000.00	200000.00
Rajnesh Malik	0.00	2382100.00
Rakesh Kumar Malik	0.00	133330.00
Ranvir Chauhan	200000.00	200000.00
Ravinder	525000.00	400000.00
Sajal Partima	857130.00	857130.00
Sudha Dabas	100000.00	100000.00
Vijay Kumar	516650.00	516650.00
TOTAL	44818810.00	44818810.00

List of Long Term Unsecured Loans

Particulars	31.03.2019	31.03.2018
Baljeet Singh	1979450.00	0.00
Essex Infratech Pvt Ltd.	3000000.00	0.00
Naresh Kumar Malik & sons HUF	4749700.00	4749700.00
Premier Real Build P Ltd	500000.00	500000.00
Vashishth Builders	0.00	2000000.00
Vijay Kumar	1000000.00	1000000.00
Naresh Kumar Malik	1747068.00	3462068.00
Rajneesh Malik	1070000.00	0.00
Ravinder	7815515.00	900000.00
Kst Infrastructure Ltd	0.00	1500000.00
TOTAL	21861733.00	4444700.00

List of Security Deposits

Particulars	31.03.2019	31.03.2018
Interest Free Maint. Security - Green	2795897.00	2795897.00
Interest Free Maint. Security - MR	1656866.00	1656866.00
Interest Free Maint. Security - Shop	9414.00	4218.00
Interest Free Maint. Security - MF	1242359.00	1242359.00
Interest Free Maint. Security - CITY	596766.00	392470.00
Security Deposit-Luxury Floors	2532173.50	1373751.00
Interest Free Maint. Security - MMT Shop	10000.00	10000.00
Interest Free Maint. Security - MMT Plot	40255.00	40255.00
Interest Free Maint. Security - Royal City	136648.00	0.00
Security Deposit-HO	97750.00	0.00
TOTAL	9118128.50	7515816.00

List of Sundry Creditors

Particulars	31.03.2019	31.03.2018
Aggarwal Paints & Hardware Store	0.00	40417.00
AJEET Building Material Supplier	0.00	456766.00
Astha Associates	378000.00	54000.00
Aggarwal Trading Co.	0.00	883794.00
Ascent Constructions Pvt Ltd	0.00	521955.46
Bansal Trading	1757435.00	2257435.00
Bhasin Estate & Constructions	0.00	28770.00
Boston International	769600.00	2569600.00
MANSHA REALTY	0.00	258016.00
Om Traders	231546.00	831546.00
Preeti Trade Link (P) Ltd.	0.00	128253.00
SHREE BHAGWATI PAINTS & MACHINERY STORE	0.00	331341.00
Shri Radha Rani Paint & Hardware Store	0.00	856316.00
VAISHALI PRINTERS	0.00	9450.00
Aman Aircon	0.00	10192.00
Abid Khan	0.00	584513.00
Akbar Alam	0.00	38269.00
Bhardwaj Service Station	0.00	19363.00
Arun Dagar	0.00	67326.00
Arun Dhankar	1821059.00	547992.00
Balaji Building Material	230534.83	684574.48
Bmr Properties Pvt Ltd	483466.00	483466.00
Devanand	0.00	163983.00
Durga Brick Company	101430.00	268140.00
EDEN SLF Infrastructure	0.00	9290000.00
Fine Touch	0.00	177123.00
Gola Electrical	0.00	102743.00
Green Aid Nursery & Farm	255092.00	255092.00
Gulihar electricals Pvt Ltd	0.00	117735.00
Gupta Paints & Hardware Store	201577.62	1300322.62
Hemant Enterprises	0.00	99446.00
Happy Homes Realtors & Builders	0.00	45600.00

Mr

Lowi

JBM Décor	0.00	23901.00
Jile singh	0.00	1200.00
Jagdish Rawat Tank	0.00	4900.00
Jayne multitrade	0.00	97750.00
Jayveer Associates	0.00	29403.00
Jindal Pipes India	92419.00	240409.00
J.S. Plywood & Timber House	388336.00	581120.00
Kamal Timbers India Pvt Ltd	0.00	34332.00
Kashif Khan	0.00	187252.00
Kartik Sen	0.00	665433.00
Kishan Lal	0.00	18000.00
Mahafuz Alam	384031.00	118394.00
Maksedul Miah	0.00	95707.00
Mohan Traders	0.00	103592.00
Mithun Chand ray	0.00	287940.00
Neel Kannth Filling Station	0.00	25892.00
Nirman Advertising Pvt Ltd.	809831.00	557787.00
Patriot Security Services	0.00	131269.00
Pawan Nagar - JCB Work	0.00	11550.00
Panshal Engineering Work	0.00	10097.00
Raju Saroj	0.00	559164.00
Ramesh Chand Raman	0.00	7938.00
Seema (Contractor)	0.00	244540.00
Shahid Ali	0.00	172292.00
Shakil Carpenter	0.00	106150.00
Shiv Sunder	0.00	209843.00
Shiv Om	123266.00	123266.00
Space Designeer	148938.00	198938.00
Sumit Gupta Contractor	80000.00	511710.00
T.C. Paints & Hardware Store	0.00	25752.00
VBE A/c	0.00	7577220.00
Varmora Granito	0.00	3669.00
Wazir Khan	0.00	172803.00
Zakir Hussain	0.00	73493.00
Rakesh Raj & Associates	216000.00	0.00
Jwala Nursery	169500.00	0.00
National Electrical engineer	550347.00	0.00
Gupta Traders	219935.00	0.00
Nirman Stores	89766.00	0.00
Raj Concrete Products	448692.00	0.00
Royale Infratech	57991.00	0.00
TOTAL	10008792.45	36696245.56

List of Statutory Dues

Particulars	31.03.2019	31.03.2018
TDS Payable	323636.00	429642.00
Swach Bharat Cess Payable	0.00	0.00
Krishi Kalyan Cess Payable	0.00	0.00
WCT Payable	0.00	634915.57
EPF Payable	33060.00	167502.00
ESI Payable	27211.00	47948.00
CGST payable	1380063.68	1060644.74

Mr. J. S. J.

SGST payable	816437.72	376520.50
Service Tax Payable	0.00	0.00
TOTAL	2580408.40	582188.00

List of Expenses Payable

Particulars	31.03.2019	31.03.2018
Conveyance Expenses Payable	10219.00	4240.00
Director Remuneration Payable	250431.00	264245.00
Salary Payable	887533.00	1059594.00
HDFC Credit card payable	9240.86	0.00
TOTAL	1157423.86	1328079.00

List of Advances paid to Suppliers/Contractors

Particulars	31.03.2019	31.03.2018
SRS Real Infrastructure Ltd	75000.00	75000.00
National Electrical engineer	0.00	1616162.00
Rockstrong Cement (Shree Cement Ltd)	0.00	21500.00
Taruna Aluminium & Glass Works	0.00	400000.00
Galyan Kumar	0.00	50000.00
Brijesh Kumar Tiwari	0.00	113577.00
JBS Enviro Pvt Ltd.	812244.00	0.00
TOTAL	887244.00	2276239.00

List of Advances Paid for Land

Particulars	31.03.2019	31.03.2018
Surjit Singh	-320000.00	825000.00
Sarto Devi	301402.00	0.00
Baptist Church Trust Association	0.00	0.00
Shivalik Educational & Placement Services Pvt	0.00	1845000.00
Mansha Real Tech Pvt Ltd.	436690.00	43669000.00
TOTAL	418092.00	46339000.00

List of Advances

Particulars	31.03.2019	31.03.2018
Cenvat/Input Credit Receivable	377262.00	1305451.21
Deducted TDS Receivable	0.00	0.00
Shivalik Educational & Placement Services Pvt	0.00	15130765.22
Security deposited	25000.00	0.00
Labour Cess Advance	0.00	0.00
TOTAL	402262.00	16436216.43

SECURED LOANS

FROM BANKS			
Particulars	Amount	Current	Non Current
Icici Bank Lap Against - 157/9 New	9334203.00	1980394.00	7353809.00
Icici Bank Housing Loan A/C 1024/9, Fbd	9698847.00	769727.00	8929120.00
Icici Bank Lap Against - 157/9	6783409.00	1238604.00	5544805.00
Total	25,816,459.00	3,988,725.00	21,827,734.00

PROJECTS WISE SUMMARY

Advance recd. Agt. Booking

	Green	Residency	Estate	Model Town	Royal Farms	Floors	HO	Luxury floors	City	Total
In books	44,559,865.50	834,592.00	774,062.00	48,750,865.00	53,649,670.00	73,268,725.00	-	74,407,601.96	26,769,628.00	325,044,776.46
Sales (Reg. Deed till 31.03.2019)	154,859,608.00	85,278,310.00	10,085,600.00	34,824,898.00	-	125,891,427.00	-	241,504,754.00	92,494,344.00	744,906,541.00
Less sales as per cost sheet	199,419,273.50	86,110,872.00	10,829,682.00	83,575,783.00	53,849,670.00	198,160,152.00	-	315,942,355.96	121,293,968.00	1,069,951,717.46
Advance recd from customer	203,888,301.23	85,278,308.89	12,487,520.00	95,316,430.15	62,100,801.69	219,470,503.98	-	339,227,710.88	80,685,379.79	1,073,432,966.61
Amount for which entry to be passed	(1,469,027.73)	834,593.11	-	(9,740,667.15)	(8,451,131.68)	-	-	(3,315,354.92)	40,608,589.21	(3,481,238.15)
	46,028,693.23	1.11	774,062.00	58,491,532.15	62,100,801.69	73,268,725.00	-	77,722,956.88	(11,808,964.21)	306,577,807.85

Stock

	Green	Residency	Estate	Model Town	Royal Farms	Anandpur Pathar (HO)	City	Floors	Luxury Floors
Actual cost	173,555,773.41	76,761,827.01	19,981,583.00	101,363,612.77	75,749,252.42	305,271,099.00	146,872,309.02	168,176,044.17	317,191,099.50
WIP to P & I	108,982,164.41	76,761,827.01	12,823,443.81	76,138,427.44	61,481,271.32	-	73,474,737.45	154,161,373.82	914,019,188.51
Stock	4,573,609.00	-	7,158,139.19	25,225,185.33	14,267,981.10	305,271,099.00	72,897,571.57	14,014,670.35	3,175,911.00
	-	-	-	-	-	-	90,520,000.00	-	-
	-	-	-	-	-	-	17,622,428.43	-	-

Sales

	Green	Residency	Estate	Model Town	Royal Farms	H.O.	Floors	City	Luxury Floors	Total
sale	12,634,504.69	555,788.98	-	10,277,794.23	6,532,120.71	14,822,670.00	-	902,275.45	34,597,623.17	80,297,777.23
Cost	6,568,345.85	91,745.00	4,015.00	1,506,296.50	6,639,408.43	11,570,377.00	-	3,358,406.02	44,451,729.28	74,227,919.08
Other Expenses:	6,036,158.83	464,043.98	(4,015.00)	8,771,458.74	(107,325.72)	3,252,293.00	-	(2,456,130.58)	(9,859,107.11)	6,069,858.14
Indirect income	129,119.20	803.00	118.00	227,490.06	765,143.00	505,040.92	-	417,752.12	3,321,116.51	5,123,315.77
Net profit	91,989.00	32,653.00	-	221,550.00	221,550.00	627,307.67	-	369,404.00	1,246,618.00	1,589,821.62
	5,989,028.63	495,835.98	14,133.00	8,544,008.68	(950,918.72)	3,370,459.70	-	(2,504,478.70)	(11,633,605.62)	3,535,963.99

