

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
JMK BUILDCON PRIVATE LIMITED  
REPORT ON THE FINANCIAL STATEMENTS**

**Report on the financial statement**

We have audited the accompanying financial statements of **JMK BUILDCON PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at **March 31, 2020**, the Profit and Loss Statement, for the year then ended and a summary of significant accounting policies and other explanatory information.

**MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

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

**AUDITORS' RESPONSIBILITY**

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

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

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan

For JMK BUILDCON PRIVATE LIMITED

  
Authorised Signatory





and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

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

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

#### **OPINION**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and its **Loss** for the year ended on that date.

#### **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

1. As required by the Companies (Auditor's Report) order 2016 issued by the Central Government of India in terms of sub section (11) of section 143 of the Act, is applicable to the Company and attached as a separate annexure with this report.
2. As required by section 143 (3) of the Act, we report that :  
**Statement of secured loan from CBI, Budh Marg, Patna of Rs. 10,00000/- has not been obtained and sanction letter of the term and conditions also not made available till completion of audit. In absence of this figure of interest accrued/ paid is not available with us.**
- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, and the Profit and Loss Statement, 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;

For JMK BUILDCON PRIVATE LIMITED

Authorised Signatory



- 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, 2020, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020, from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company does not have any pending litigations which would impact its financial position
  - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.

DATE: 19/12/2020  
PLACE: PATNA



For V.Jha & Co  
Chartered Accountant  
Firm Reg No. 003269C

  
V. K. JHA  
(PROPRIETOR)  
M. No. 072378

For JMK BUILDCON PRIVATE LIMITED

  
Authorised Signatory



**JMK BUILDCON PRIVATE LIMITED**  
61, WARD NO. 06, NEAR SYNDICATE BANK  
HAILY MANDI, GURGAON, HARYANA - 122504  
**BALANCE SHEET AS AT 31ST MARCH, 2020**

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	100,000	100,000
(b) Reserves and Surplus	2	(118,097)	(109,997)
(c) Money received against share warrants		-	-
<b>(2) Share Application money pending allotment</b>		-	-
<b>(3) Non-Current Liabilities</b>			
(a) Long-Term Borrowings	3	-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
<b>(4) Current Liabilities</b>			
(a) Short-Term Borrowings		-	-
(b) Trade Payables		-	-
(c) Other Current Liabilities	4	26,000	16,000
(d) Short-Term Provisions		-	-
<b>Total Equity &amp; Liabilities</b>		<b>7,903</b>	<b>6,003</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
<b>(a) Fixed Assets</b>			
(i) Gross Block		-	-
(ii) Depreciation		-	-
(iii) Net Block		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets	5	-	-
<b>(2) Current Assets</b>			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	6	7,903	6,003
(e) Short-term loans and advances		-	-
(f) Other current assets		-	-
<b>Total Assets</b>		<b>7,903</b>	<b>6,003</b>

**Significant Accounting Policies and Notes to Accounts**

10

Notes referred to above form an integral part of Financial Statements

As per our Report of even date attached

**FOR V JHA & CO.**

**CHARTERED ACCOUNTANTS**

*(Signature)*  
(CA. V JHA)  
PARTNER/PROPRIETOR  
Membership No. : 072378  
Firm Reg. No.: 03269C  
UDIN - 20072378AAAAEC4959



**JMK BUILDCON PRIVATE LIMITED**

*(Signature)*  
(PANKAJ KUMAR) (PARDEEP SINGH)  
DIRECTOR DIRECTOR  
DIN-00819358 DIN-08904580

FOR JMK BUILDCON PRIVATE LIMITED

PLACE: DELHI  
DATED: 19.12.2020

Authorised Signatory

**JMK BUILDCON PRIVATE LIMITED**  
61, WARD NO. 06, NEAR SYNDICATE BANK  
HAILY MANDI, GURGAON, HARYANA -122504

**PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2020**

Sr. No	Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I	Revenue from operations		-	-
II	Other Income		-	-
III	<b>III. Total Revenue (I + II)</b>		-	-
IV	<b>Expenses:</b>			
	Cost of materials consumed		-	-
	Purchase of Stock-in-Trade		-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-
	Employee Benefit Expense	7	-	294
	Financial Costs	8	-	-
	Depreciation and Amortization Expense	9	8,100	8,100
	Other Administrative Expenses		-	-
	<b>Total Expenses (IV)</b>		<b>8,100</b>	<b>8,394</b>
V	Profit before exceptional and extraordinary items and tax	(III - IV)	- 8,100 -	- 8,394 -
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		- 8,100 -	- 8,394 -
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		- 8,100 -	- 8,394 -
X	<b>Tax expense:</b>			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
XI	Profit(Loss) from the period from continuing operations	(IX-X)	- 8,100 -	- 8,394 -
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		- 8,100 -	- 8,394 -
XVI	Earning per equity share:			
	(1) Basic		0.08	0.99
	(2) Diluted		0.08	0.99

Significant Accounting Policies and Notes to Accounts  
Notes referred to above form an Integral part of Financial Statements  
As per our Report of even date attached

**FOR V JHA & CO.**  
**CHARTERED ACCOUNTANTS**

(CA. V JHA)  
PARTNER/PROPRIETOR  
Membership No. : 072378  
Firm Reg. No.: 03269C

UDIN - 20072378 AAAA  
- EC 4959



**JMK BUILDCON PRIVATE LIMITED**

(PANKAJ KUMAR)  
DIRECTOR  
DIN-00819358

(BARDEEP SINGH)  
DIRECTOR  
DIN-08904580

PLACE: DELHI  
DATED: 19.12.2020

For JMK BUILDCON PRIVATE LIMITED

Authorised Signatory



**JMK BUILDCON PRIVATE LIMITED**

**Notes Forming Integral Part of the Balance Sheet as at 31st March, 2020**

**Note : 1 Share Capital**

Sr. No	Particulars	Current Year	Previous Year
1	<b>AUTHORIZED CAPITAL</b> 10000 Equity Shares of Rs. 10/- each.	100,000	100,000
		100,000	100,000
2	<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b> To the Subscribers of the Memorandum 10000 Equity Shares of Rs. 10/- each, Fully	100,000	100,000
		100,000	100,000
	<b>Total in ₹</b>		

**Foot Notes:**

**A. Reconciliation of Shares outstanding at the beginning and at the end of the reporting period**

Particulars	As at 31st March, 2020		As at 31st March, 2019	
	No. of Shares		No. of Shares	
At the beginning of the period	10,000	100,000	10,000	100,000
Issued during the period				
Outstanding at the end of the period	10,000	100,000	10,000	1,00,000

**B. Details of Shareholders holding more than 5% shares in the company**

Name of the Shareholders	As at 31st March, 2020		As at 31st March, 2019	
	No. of the shares held	% of Holding	No. of the shares held	% of Holding
Equity Share of Rs. 10 Each				
Mukti Kanta Swain	5000	50	5,000	50
Rajshree	5000	50	5,000	50

- C. The company has only one class of shares having par value of having par value of Rs. 10 per share. Each holder of equity share entitled to one vote per share.

In the event of the liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the company.

**Note : 2 Reserve & Surplus**

Sr. No	Particulars	Current Year	Previous Year
1	Capital Reserve		
2	Securities Premium account		
3	Surplus (Profit & Loss Account)	118,097	109,997
	Balance brought forward from previous year	109,997	101,603
	Add: Profit for the period	8,100	8,394
	<b>Total in ₹</b>	<b>118,097</b>	<b>109,997</b>

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*[Handwritten Signature]*

**For JMK BUILDCON PRIVATE LIMITED**

*[Handwritten Signature]*  
Authorized Signatory

**JMK BUILDCON PRIVATE LIMITED**

**Notes Forming Integral Part of the Balance Sheet as at 31st March, 2020**

**Note : 3 Long Term Borrowings**

Sr. No	Particulars	Current Year	Previous Year
1	Bonds / Debentures	-	-
2	<u>Term Loan</u>	-	-
	- From Bank	-	-
	- From Other Parties	-	-
3	Deferred Payment Liabilities	-	-
4	Deposit	-	-
5	Loans & Advances From Related Parties	-	-
6	Long Term Maturities of Finance lease obligation	-	-
7	Loans From Directors	-	-
8	Other Loans & Advances	-	-
	<b>Total in ₹</b>	-	-

**Note : 4 Other Current Liabilities**

Sr. No	Particulars	Current Year	Previous Year
1	Professional Charges Payable	18,000	0
2	Auditor Remuneration Payable	20,000	-
	<b>Total in ₹</b>	0	0

**Note : 5 Other Non Current Assets**

Sr. No	Particulars	Current Year	Previous Year
1	Long Term Trade Receivables	-	-
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
2	Others	-	-
	Unamortized Expenses	-	-
	<b>Total in ₹</b>	-	-

**Note : 6 Cash & Cash Equivalent**

Sr. No	Particulars	Current Year	Previous Year
1	<u>Cash-In-Hand</u>		
	Cash Balance	7,903	718
	Petty Cash Balance	-	-
	<b>Sub Total (A)</b>	<b>7,903</b>	<b>718</b>
2	<u>Bank Balance</u>		
	With Syndicate Bank A/c	-	5,285
	<b>Sub Total (B)</b>	<b>-</b>	<b>5,285</b>
3	<u>Cheques on Hand</u>	-	-
	<b>Total [A + B + C]</b>	<b>7,903</b>	<b>6,003</b>



For JMK BUILDCON PRIVATE LIMITED

Authorised Signatory



## JMK BUILDCON PRIVATE LIMITED

Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2020

### Note :7 Financial Cost

Sr. No	Particulars	Current Year	Previous Year
1	Bank & Interest Charges	-	294
2	Foreign Exchange Gain/Loss	-	-
	Total in `	-	294

### Note : 8 Depreciation & Amortised Cost

Sr. No	Particulars	Current Year	Previous Year
1	Depreciation	-	-
2	Preliminary Expenses W/O	-	-
	Total in `	-	-

### Note : 9 Other Administrative Expenses

Sr. No	Particulars	Current Year	Previous Year
1	ROC Fee	600	600
2	Misc. Expenses	-	-
3	Professional Charges	2,500	2,500
4	Auditors Remuneration	5,000	5,000
	Total in `	8,100	8,100

*130*  
*Parag Mehta*



For JMK BUILDCON PRIVATE LIMITED

*[Signature]*  
Authorised Signatory



Name & Address of the assessee: JMK BUILDCON PRIVATE LIMITED

61, Ward No. 06, Near Syndicate Bank, Haily Mandi  
Gurgaon, Haryana-122504

Date Of Incorporation

:24-09-2010

Status

: Private Limited Company

Financial Year

: 2019-2020

Assessment Year

:2020-2021

PAN No.

:AACCJ8458L

CIN

: U70109HR2010PTC041267

A/c No. & IFSC Code

:82123070001470 IFSC- SYNB008212

**Computation of Taxable Income**

**Income From Business**

Net profit as per Profit & Loss

A/c

- 8,100.00

Add: Depreciation as per companies act

-

- 8,100.00

Less: Depreciation as per Income tax Act

-

Taxable Income - 8,100.00

Taxable Income R/- 9,990.00

Tax Due at Normal NIL

Tax U/s 115JB

Add: Surcharge -

Add: Education Ce: -

Add: Interest U/s 2: -

TDS -

Tax Paid U/s 140A -

For JMK BUILDCON PRIVATE LIMITED

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