

**Deepak Kumar & Co.**  
CHARTERED ACCOUNTANTS  
128, Somdutt Chambers-II, Bhikaji Cama Place  
New Delhi-110066. , Tele-01126164585, 9958102901



## **Independent Auditor's Report**

To the Members of,

**M/s JMK BUILDCON PRIVATE LIMITED**  
**UNIT NO-912, TOWER-B, EMAAR DIGITAL GREENS -**  
**SECTOR-61, GOLF COURSE EXTN ROAD, GURGAON, HARYANA-122011.**

### **Report on the standalone Financial Statements**

#### **Opinion**

We have audited the accompanying Standalone financial statements M/s **JMK BUILDCON PRIVATE LIMITED** which comprises the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information [in which are included the Returns for the year ended on that date audited by the branch auditors of the Company's branches located at (location of branches)].<sup>1</sup>

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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, 2021, and profit/loss, and its cash flows for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Responsibility of Management for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity)" and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards

For JMK BUILDCON PRIVATE LIMITED

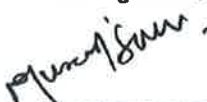
*Rajne*

Authorised Signatory



- d. On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- e. 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.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.


For  
DEEPAK KUMAR & CO  
(Chartered Accountants)  
Firm Regn.No. 024751N

  
(MURARI SHARAN)  
Partner  
M. No.521524



Place: New Delhi  
Date: 03/08/2022  
UDIN: 22521524AOENAM2460

For JMK BUIDCON PRIVATE LIMITED

  
Authorized Signatory

**JMK BUILDCON PRIVATE LIMITED****AUDITED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2021**

		(Amount in Rs.)	
	Note	Year ended March 31, 2021	Year ended March 31, 2020
<b>INCOME</b>			
Other income		-	-
<b>TOTAL INCOMES</b>		-	-
<b>EXPENSES</b>			
Administrative and other expenses	7	10,000	8,100
<b>TOTAL EXPENSES</b>		10,000	8,100
Profit/(Loss) before tax		(10,000)	(8,100)
Tax expense :			
(a) Current tax		-	-
(b) MAT credit entitlement		-	-
Profit/(Loss) after tax		(10,000)	(8,100)
Earnings per share of face value of Rs. 10 each	8		
Basic and Diluted (in Rs.)		(1.00)	(0.81)

**SIGNIFICANT ACCOUNTING POLICIES**

1-2

The accompanying notes forms an integral part of the financial statements.

As per our report of even dated attached

**For Deepak Kumar & Co.**

Chartered Accountants

(Firm Registration No.: 024751N)

**Murari Sharan**

Partner

(Membership No.: 521524)

Place : New Delhi

Dated : 03/08/2022

UDIN - 22521524AOENAM2460

For and on behalf of the Board of Directors of

**JMK Buildcon Private Limited**

CIN: U70109HR2010PTC041267

**Dipak Chakraborty**

Director

DIN: 06551636

**Mohammad Arif**

Director

DIN: 08792575

For JMK BUILDCON PRIVATE LIMITED

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Authorised Signatory

**JMK BUILDCON PRIVATE LIMITED****NOTES FORMING PART OF THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021**

		(Amount in Rs.)	
		Year ended March 31, 2021	Year ended March 31, 2020
7	<b>Administrative and other expenses</b>		
	Auditors' remuneration	10,000	5,000
	Filing fee	-	600
	Professional charges	-	2,500
		<u>10,000</u>	<u>8,100</u>
8	<b>Earnings per share (EPS)</b>		
	Net profit/(loss) after tax as per statement of profit and loss attributable to equity shareholders	Ra. (10,000)	(8,100)
	Weighted average number of equity shares	No. 10,000	10,000
	Basic and Diluted earnings per share	Ra. (1.00)	(0.81)
	Face value per equity share	Ra. 10	10
9	<b>Expenditure and earnings in foreign currency</b>		
	Expenditure	-	-
	Earnings	-	-
	Value of imports on CIF basis	-	-



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FOR JMK BUILDCON PRIVATE LIMITED

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Authorised Signatory

**JMK BUILDCON PRIVATE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021**

**1. Corporate Information**

JMK Buildcon Private Limited ('the Company') was initially incorporated on 24<sup>th</sup> September 2010 under the provisions of Companies Act, 1956 and is domiciled in India. The company is engaged in the real estate business.

**2. Significant accounting policies**

**2.1 Basis of presentation / accounting**

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The financial statements are prepared on accrual basis under historical cost convention.

**2.2 Use of estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

**2.3 Impairment of tangible and intangible assets**

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net settling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

**2.4 Earnings per share**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

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For JMK BUILDCON PRIVATE LIMITED

  
Authorised Signatory

**JMK BUILDCON PRIVATE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021**

11. As per the information available with the company and as certified by the management, there are no dues outstanding including interest as on March 31, 2021 to Micro, Small and Medium Enterprises registered under "The Micro, Small and Medium Enterprises Development (MSMED) Act, 2006.
12. The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.
13. **Segment reporting**  
Based on the guiding principles given in the Accounting Standard on Segmental Reporting (AS-17), issued by the "Institute of Chartered Accountants of India", the financial information to be disclosed is not applicable to the Company.
14. During the year, the Company has not engaged any employee who is drawing salary of Rs.6,000,000/- or more per annum if employed throughout the year or Rs. 500,000/- per month or more if employed the part of the year.
15. Balance grouped under other current liabilities are subject to reconciliation and confirmation.
16. The Company had cash in hand of Rs. 7,903/- as on March 31, 2021. As per management, the same has been physically verified by them.
17. Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

As per our report of even date

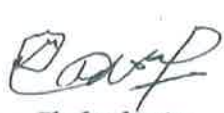
**For Deepak Kumar & Co.**  
Chartered Accountants  
(Firm Registration No.: 024751N)

  
**Murari Sharan**  
Partner  
(Membership No.: 521524)

Place : New Delhi  
Dated : 03/08/2022



For and on behalf of Board of Directors of  
**JMK Buildcon Private Limited**  
CIN: U70109HR2010PTC041267

  
**Dipak Chakraborty**  
Director  
DIN: 06551636

  
**Mohammad Arif**  
Director  
DIN: 08792575

For JMK BUILDCON PRIVATE LIMITED

  
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