

UMA INFRA TECH PRIVATE LIMITED

KF-120, KAVINAGAR, GHAZIABAD

Balance Sheet as at 31st March, 2020

Particulars	Note No.	CURRENT YEAR	PREVIOUS YEAR
		As at 31 Mar, 2020	As at 31 Mar- 2019
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	100000.00	100000.00
(b) Reserves and surplus	2	2225658.55	1199329.18
(c) Money received against share warrants		0.00	0.00
		2325658.55	1299329.18
2 Share application money pending allotment		0.00	0.00
		0.00	0.00
3 Non-current liabilities			
(a) Long-term borrowings	3	261225.18	376229.00
(b) Deferred tax liabilities (net)	4	0.00	0.00
(c) Other long-term liabilities		0.00	0.00
(d) Long-term provisions		0.00	0.00
		261225.18	376229.00
4 Current liabilities			
(a) Short-term borrowings	5	24491735.37	31690834.26
(b) Trade Payables	6	9329843.43	21650088.66
(c) Other current liabilities	7	71970215.84	30734139.94
(d) Short-term provisions		0.00	0.00
		105791794.64	84075062.86
TOTAL		108378678.37	85750621.04
B ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	8	619218.73	832551.00
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		0.00	0.00
(iv) Intangible assets under development		0.00	0.00
(v) Fixed assets held for sale		0.00	0.00
(b) Non-current investments		0.00	0.00
(c) Deferred tax assets (net)	9	52523.00	24826.00
(d) Long-term loans and advances		0.00	0.00
(e) Other non-current assets	10	0.00	0.00
		671741.73	857377.00
2 Current assets			
(a) Current investments	11	11336300.00	2906100.00
(b) Inventories	12	42239032.23	32280612.00
(c) Trade receivables	13	21956067.00	6903831.00
(d) Cash and cash equivalents	14	835890.11	255360.65
(e) Short-term loans and advances	15	9407287.00	16167050.00
(f) Other current assets	16	21932360.30	26380290.39
		107706936.64	84893244.04
TOTAL		108378678.37	85750621.04
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS	25		

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

As Per our report of even date

For L.M AGARWAL & CO.

Chartered Accountants

Deepanshu Agarwal
CA DEEPANSHU AGARWAL
PARTNER
Membership No. : 403815
FRN 000113C



For and on behalf of the Board of Directors

Uma Sharma
UMA SHARMA
(Director)
Din No. 07941101

Ashish Saxena
ASHISH SAXENA
(Director)
Din No. 07941108

Place : GHAZIABAD

Date : 30/11/2020

UMA INFRA TECH PRIVATE LIMITED

KF-120, KAVI NAGAR GHAZIABAD

Statement of Profit and Loss for the Period ending on 31st March, 2020

In ₹ (Rupees)

Particulars	NOTE NO.	CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
I Revenue from Operations	17	101587646.00	89354893.16
II Other Income	18	441334.01	8955.76
III TOTAL REVENUE (I + II)		102028980.01	89363848.92
IV EXPENSES			
Cost of Material Consumed	19	78423130.10	71097268.68
Purchases of Stock-in-Trade		0.00	0.00
Change in inventories of finished goods work in progress and stock in trade	20	-9958420.23	-17079278.98
Employee Benefit Expenses	21	10686672.00	10213010.00
Finance Costs	22	1492682.29	486244.00
Depreciation and Amortization Expenses	23	252494.09	191739.44
Other Expenses	24	19757673.39	23222108.26
TOTAL EXPENSES		100654231.64	88131091.40
V Profit before Exceptional and Extraordinary Items and Tax (III-IV)		1374748.37	1232757.52
VI Exceptional Items		0.00	0.00
VII Profit before Extraordinary Items and Tax		1374748.37	1232757.52
VIII Extraordinary Items		0.00	0.00
IX Profit Before Tax		1374748.37	1232757.52
X Tax Expense			
Current Tax		376116.00	389329.00
Deferred Tax		-27697.00	-20402.00
XI Profit/(Loss) for the period from Continuing Operations (IX-X)		1026329.37	863830.52
XII Profit/(Loss) from Discontinuing Operations		0.00	0.00
XIII Tax Expense of Discontinuing Operations		0.00	0.00
XIV Profit/(Loss) from Discontinuing Operations (after tax) (XII-XIII)		0.00	0.00
XV Profit(Loss) for the Period (XI+XIV)		1026329.37	863830.52
XVI Earnings per Equity Share			
-Basic		102.63	86.38
-Diluted		102.63	86.38

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

25

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

As Per our report of even date

For L.M AGARWAL & CO.
Chartered Accountants

Deepanshu Agarwal
CA DEEPANSHU AGARWAL
Partner
Membership No. 403815
FRN 00113C



For and on behalf of the Board of Directors

Uma Sharma
UMA SHARMA
(Director)
Din No. 07941101

Ashish Saxena
ASHISH SAXENA
(Director)
Din No. 07941108

Place: GHAZIABAD

Date: 30/11/2020

UMA INFRA TECH PRIVATE LIMITED

KF-120, KAVINAGAR, GHAZIABAD

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31.03.2020

PARTICULARS	CURRENT YEAR ENDED 31.03.2020	CURRENT YEAR ENDED 31.03.2019
1 CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	1374748.37	1232757.52
Adjustment for:		
Depreciation & amortization expenses	252494.09	191739.44
Interest, Dividend & Capital Gain Income	0.00	0.00
Interest Expense	1492682.29	486244.00
Operating profits before Working capital changes	3119924.75	1910740.96
Decrease/(increase) in Trade Debtors	-15052236.00	-6173899.00
Decrease/(increase) in Work in progress	-9958420.23	-17079278.98
Decrease/(increase) in Other Current Assets	6104805.28	-7972751.08
Decrease/(Increase) in Loan & Advances	6759763.00	104941.00
Increase/(decrease) in Current Liabilities	28915830.67	16154639.16
Cash Generated from operations	19889667.47	-13055607.94
Income Taxes Paid	-2032991.19	-1711154.28
Net Cash provided from operating activities	17856676.28	-14766762.22
2 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets/Capital Work in progress	-39161.82	-664364.44
Investment in Shares/Bank FDR/Immovable Assets etc.	-8430200.00	0.00
Net Cash used in investing activities	-8469361.82	-664364.44
3 CASH FLOWS FROM FINANCING ACTIVITIES		
Share Application Money Receipt/(Refund)	0.00	0.00
Receipt/(Payment) of Secured & Unsecured Loans	-7314102.71	13512109.26
Interest paid	-1492682.29	-486244.00
Net Cash provided by financing activities	-8806785.00	13025865.26
Net increase in cash & cash equivalents during the year	580529.46	-2405261.40
Cash & Cash equivalents at the beginning of the year	255360.65	2660622.05
Cash & Cash equivalents at the end of the year	835890.11	255360.65

Date: 30.11.2020
Place: Ghaziabadas per our report of even date
for L M Agarwal & Co.

For and on behalf of the Board of Directors

Deepanshu
(Deepanshu Agarwal)
Chartered Accountant
Partner
Memb No.: 403815
FRN : 000113C



Uma Sharma
UMA SHARMA
(Director)
Din No. 07941101

Ashish Saxena
ASHISH SAXENA
(Director)
Din No. 07941108

UMA INFRA TECH PRIVATE LIMITED

Notes to and forming part of Balance Sheet as at 31st March 2020

1. Share Capital

Particulars	Period Ended	
	CURRENT YEAR AS at 31 March, 2020	PREVIOUS YEAR AS at 31 March, 2019

Authorised Capital		
1,00,000 Equity Shares of Rs. 10/- each	1000000.00	1000000.00
	1000000.00	1000000.00

Issued Subscribed & Paid up Capital		
10000 Equity Shares of Rs. 10/- each fully paid up	100000.00	100000.00
(out of the above shares no shares have been issued for consideration other than cash)	100000.00	100000.00

The Company has only one class of shares referred to as equity shares having a par value of '10/-'. Each holder of equity shares is entitled to one vote per share.

The reconciliation of the number of shares outstanding and the amount of share capital as at March 31, 2020 and March 31, 2019 is set out below:

Particulars	31.03.2020			31.03.2019		
	No. of Shares	F.V	Amount	No. of Shares	F.V	Amount
Number of shares at the beginning	10,000	10,00	100,000	10,000	10	100,000
Add: Shares issued during the year	-	-	-	-	-	-
Number of shares at the end	10,000	-	100,000	10,000	-	100,000

List of Shareholders Holding More Than 5% Shares

Name Of Shareholder	31.03.2020			31.03.2019		
	No. of Shares	Amt	% of Holding	No. of Shares	Amt	% of Holding
Brahm Dutt Sharma	5,000	50,000.00	50	5,000	50,000	50
Hemant Sharma	5,000	50,000.00	50	5,000	50,000	50
	10,000	100,000.00	100	10,000	100,000	100



For Uma Infotech (P) Ltd.
(S.M. 21/11)

Director

For Uma Infotech (P) Ltd.
[Signature]

Director

UMA INFRA TECH PRIVATE LIMITED

Notes to and forming part of Balance Sheet as at 31st March, 2020

2 . Reserves and Surplus

In ₹ (Rupees)

Particulars	CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Surplus		
Opening balance	1199329.18	335498.66
(+) Net profit/(Net loss) for the Current Year	1026329.37	863830.52
(-) Preliminary Expenses W/off	0.00	0.00
Closing balance	2225658.55	1199329.18
Total	2225658.55	1199329.18

3 . Long-Term Borrowings

In ₹ (Rupees)

Particulars	CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
HDFC BANK LTD [ECO CAR LOAN]	261,225.18	376,229.00
Total	261225.18	376229.00

4 . Deffered Tax Liabilities

In ₹ (Rupees)

Particulars	CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Deffered Tax		
Opening Balance	0.00	0.00
Add: Provisions for the year	0.00	0.00
Closing Balance	0.00	0.00
Total	0.00	0.00

5 . Short-Term Borrowings

In ₹ (Rupees)

Particulars	CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
BANK OD [PUNJAB & SIND BANK]	14027119.37	14986601.26
Ekdant Buildtech Private Limited [Unsecured loan]	10062616.00	16424233.00
Uma Sharma	402000.00	0.00
Sunshine Infrabuildwell Private Limited	0.00	280000.00
Total	24491735.37	31690834.26

6 . Trade Payables

In ₹ (Rupees)

Particulars	CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Sundry Creditors [As Per Annexure]	9329843.43	21650088.66
Total	9329843.43	21650088.66



For Uma Infratech (P) Ltd
Bhuzini
Director

For Uma Infratech (P) Ltd
A. Sharma
Director

7 . Other Current Liabilities

Particulars		CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
5% Security Deposit		593968.02	493225.02
Duties & Taxes		2914365.00	605846.10
Creditors for Expenses		675361.00	924983.00
Petty Contractor		2045237.82	3386723.82
Other Current Liabilities		64708049.00	24500000.00
Audit Fee Payable		55000.00	76000.00
Legal & Professional Fee		10620.00	33000.00
Salary & Wages Payable		967615.00	714362.00
Total		71970215.84	30734139.94



31/3/20

For Uma Infratech (P) Ltd.

31/3/20

Director

For Uma Infratech (P) Ltd.

Director

8. FIXED ASSETS

UMA INFRA TECH PRIVATE LIMITED

(Amount in Rs.)

Name of the Asset	DETAILS OF FIXED ASSETS AND DEPRECIATION UNDER THE COMPANIES ACT, AS ON 31ST MARCH 2020				DEPRECIATION		NET BLOCK		Useful Lifes	
	original cost [Rs.] 01.04.2019	Additions	Deletions/Adjustment	31.3.2020	Depreciation during the year	Deletions /Adjustment	31.03.2020	31.03.2020		31.03.2019
	GROSS BLOCK				DEPRECIATION		NET BLOCK			
Tangible Assets										
Furniture	329,840.00	-	-	329,840.00	58,634.85	-	161,998.40	167,841.60	226,476.45	10
Office Equipments	126,343.00	39,161.82	-	165,504.82	49,943.45	-	94,614.29	70,890.53	81,672.16	5
Computers	61,441.00	-	-	61,441.00	15,935.70	-	54,461.84	6,979.16	22,914.86	3
Plant & Machinery	66,900.00	-	-	66,900.00	4,309.00	-	47,401.00	19,499.00	23,808.00	15
Motor Car	512,188.00	-	-	512,188.00	123,671.09	-	158,179.56	354,008.44	477,679.53	10
Intangible Assets										
Software	-	-	-	-	-	-	-	-	-	5
Total (in Rs.)	1,096,712.00	39,161.82	-	1,135,873.82	264,161.00	-	516,655.09	619,218.73	832,551	
Previous Year	432,348.00	664,364.44	-	1,096,712.44	72,422.00	-	264,161.44	832,551.00	359,926.00	



For Uma Infotech (P) Ltd

S M 21/11/20

Director

For Uma Infotech (P) Ltd

Director

9. Deferred Tax Assets

In ₹ (Rupees)

Particulars		CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Deffered Tax			
Opening Balance		24826.00	4424.00
Add: Provisions for the year		27697.00	20402.00
Closing Balance		52523.00	24826.00
Total		52523.00	24826.00

10. Other Non Current Assets

In ₹ (Rupees)

Particulars		CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Preliminary Expenses		0.00	0.00
Less: Preliminary Expenses w/off during the year		0.00	0.00
Closing Balance		0.00	0.00
Total		0.00	0.00

11. Current Investment

In ₹ (Rupees)

Particulars		CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Bank FDR		50000.00	50000.00
Land		11286300.00	2856100.00
Total		11336300.00	2906100.00

12. Inventories

In ₹ (Rupees)

Particulars		CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Work In Progress		42239032.23	32280612.00
Total		42239032.23	32280612.00

13. Trade Receivables

In ₹ (Rupees)

Particulars		CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Receivable Less than six months			
Sundry Debtors		21956067.00	6903831.00
Total		21956067.00	6903831.00

14. Cash and Equivalents

In ₹ (Rupees)

Particulars		CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Cash in Hand		578959.54	149280.22
State Bank of India		64603.82	43550.58
Axis Bank Ltd		118164.06	36202.25
Corporation bank		60299.34	12464.25
Punjab & Sind bank		13863.35	13863.35
Total		835890.11	255360.65



For Uma Infratech (P) Ltd.

Buzaim

Director

For Uma Infratech (P) Ltd.

Director

15. Short Term Loans and Advances

In ₹ (Rupees)

Particulars		CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Prem builders-l		4570050.00	3547050.00
R.D Sharma		337237.00	2620000.00
Kshitiz Arora		4500000.00	9500000.00
S.S builders		0.00	500000.00
Total		9407287.00	16167050.00

16. Other Current Assets

Particulars		CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Advance against Property		4604844.00	8380170.00
Advance to Car		270000.00	200000.00
Advance to Creditors		7330000.00	8211698.60
Advance to staff		611480.00	716000.00
Security Deposit		5070275.83	5088275.83
Input GST & others		0.00	44925.00
TDS Receivable [F.Y 2017-2018]		0.00	990977.68
TDS Receivable [F.Y 2018-2019]		1321825.28	1321825.28
TDS & TCS [F.Y 2019-2020]	2032991.19		
Less : Current Year Tax	376116.00	1656875.19	0.00
Advance to Petty Contractor		373090.00	253000.00
Advance to Others		693970.00	1173418.00
Total		21932360.30	26380290.39



For Uma Infratech (P) Ltd.

Director

For Uma Infratech (P) Ltd.

Director

UMA INFRA TECH PRIVATE LIMITED

Notes to and forming part of Statement of Profit and Loss for the year ended 31st March, 2020

17 . Revenue from Operations

In ₹ (Rupees)

Particulars	CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Operational Receipts (Taxable)	101460577.00	85115645.16
Exempt Services	127069.00	4239248.00
Total	101587646.00	89354893.16

18 . Other Income

Particulars	CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Misc. Income	161334.01	8955.76
Balance Written Off	280000.00	0.00
Total	441334.01	8955.76

19 . Cost of Material Consumed

Particulars	CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Opening Stock	0.00	0.00
Add : Purchase	78423130.10	71097268.68
	78423130.10	71097268.68
Less : Closing Stock	0.00	0.00
Total	78423130.10	71097268.68

20 . Change in Inventories of finished goods / work in progress and stock in trade

Particulars	CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Opening Balance [Work in Progress]	32280612.00	15201333.02
Less: Closing Balance [work in progress]	42239032.23	32280612.00
Total	-9,958,420.23	-17,079,278.98

21 . Employee Benefit Expenses

Particulars	CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Salary & Wages	8827897.00	8548675.00
Labour & wages [Muster Roll]	145500.00	97871.00
Director Remuneration	1440000.00	1406670.00
Employers contribution [EPF & ESI]	110623.00	0.00
Staffwelfare Expenses	162652.00	159794.00
Total	10686672.00	10213010.00

22 . Finance Costs

Particulars	CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Loan Processing Fees	88500.00	96000.00
Interest on Car Loan	41317.29	6158.00
Interest on Od	1362865.00	384086.00
Total	1492682.29	486244.00



For Uma Infratech (P) Ltd.

S. Gupta

Director

For Uma Infratech (P) Ltd.

A. Sharma

Director

23 . Depreciation and Amortization Expenses

In ₹ (Rupees)

Particulars	CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Depreciation	252494.09	191739.44
Preliminary Expenses written off	0.00	0.00
Total	252494.09	191739.44

24 . Other Expenses

Particulars	CURRENT YEAR As at 31-Mar-2020	PREVIOUS YEAR As at 31-Mar-2019
Audit Fee		
- Income Tax Matters	27500.00	27500.00
-ROC Matters	0.00	15000.00
Bank Charges	35329.32	37737.06
Business Promotion	0.00	341900.00
Conveyance and Travelling Expenses	1195469.00	1580575.00
Commission paid	675063.00	0.00
Festivals Expenses	0.00	0.00
Insurance	21883.94	124476.29
Interest & penalty Expenses [Govt]	6472.00	6823.00
Labour & Wages Expenses [PC Bill]	14475630.34	14512552.50
Legal & Professional Fee	1059000.00	2772000.00
Loading and freight charges	496460.00	950103.70
Medical Expenses	2810.00	4293.00
Duties & Taxes Paid	0.00	33925.25
Misc. Expenses	42965.00	57538.00
Office Expenses	32152.00	3260.00
Postage & Courier Expenses	6700.00	810.00
Power & Fuel Expenses	622687.26	1146663.75
Printing & Stationery Expenses	103407.00	33068.00
Rent Expenses	227000.00	212000.00
Repair & Maintenance Expenses	511305.07	466574.71
Roc expenses	48600.00	84500.00
Security Charges	98710.00	401441.00
Short and Excess [Rounded off]	179.46	0.00
Site Development Expenses	20550.00	367779.00
Telephone & Mobile Expenses	47800.00	41288.00
Weight Charges	0.00	300.00
Total	19757673.39	23222108.26



For Uma Infratech (P) Ltd. For Uma Infratech (P) Ltd.

S. N. SINGH

Director

Director

UMA INFRATECH PRIVATE LIMITED

25. Notes forming part of the Financial Statements for the Financial Year ending 31.03.2020.

The financial statements have been prepared in accordance with the applicable accounting standards and relevant presentational requirements of the Companies Act, 2013 and are based on the historical cost conversion. The significant accounting policies followed are stated below:

- (a) Basis of Preparation
The financial statements have been prepared under the historical cost convention on accrual basis to comply in all respect with the accounting standards issued by the Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013
- (b) Revenue Recognition:
Revenue from construction contract has been recognized during the year on the basis of bills approved by the contractee. Revenue from investments is recognised on the basis of accrual concept.
- (c) Fixed Assets & Depreciation
Fixed Assets are stated at cost less accumulated depreciation. The costs include all expenses incurred to bring the assets to its present location and condition. Depreciation of fixed assets has been provided on written down value method on the basis of useful life of assets as prescribed in Schedule II of the Companies Act, 2013.
- (d) Investments:
Investments are stated at cost less provision for other than temporary diminution in value.
- (e) Inventories/Stock in trade:
Inventories includes work in progress and material at site. Inventories of work in progress has been valued at cost which includes estimated profits on percentage completion method. Raw material at site and scrap has been valued on cost basis.
- (f) Current Assets, Loan & Advances:
All Current Assets, Loan & Advances in the opinion of the directors have a value on realization, which in the ordinary course of business shall be at least equal to the amount at which it is stated in the Balance Sheet.
- (g) Contingent Liabilities:
As per the information given by the directors there are no liabilities for which the company is contingently liable.
- (h) Taxation
Provision for Income Tax has been ascertained in accordance with the provisions of the Income Tax Act, 1961. Deferred taxes recognized, subject to the consideration of prudence, on timing differences, being the differences



3/11/2020

[Signature]
A. Arora

between the taxable income and accounting income that originate in one periods and are capable of being reversed income or more subsequent periods.

(i) Statement of Deferred Tax Assets/(Liabilities)

Tax Effect on	(Amount in Rupees)		
	Deferred Tax Asset/(Liability) as at 01.04.2019	Current Year (Charges)/Credit	Deferred Tax Asset/(Liability) as at 31.03.2020
Deficit of Book WDV of Fixed Assets Over Tax WDV of Fixed Assets	24826.00	27697.00	52523.00
Total	24826.00	27697.00	52523.00

The company has provided for deferred tax assets/(liability) in accordance with the AS – 22 “Accounting for Taxes on Income” issued by the Institute of Chartered Accountants of India.

(j) Write off of Preliminary Expenses:

Preliminary Expenses have been charged to the Profit & Loss Account in accordance with the Accounting Standard (AS) 26 – “Intangible Assets” issued by the Institute of Chartered Accountants of India. Such expenses are charged to Profit & Loss account over a period of five years.

(k) Payment to Auditors for the current year was Rs. 27500/- (Previous Year Rs. 27500/-).

(l) Earning per share (EPS)

Particulars	(In Rs)	
	Current Year	Previous Year
Basic & Diluted earnings per share	102.63	86.38

The earning per share has been calculated using the following details: (Amount in Rs.)

Particulars	Current Year	Previous Year
Profit/(Loss) after taxation	1026329.37	863830.52
Weighted Average Number of equity shares	10000	10000
Basic & Diluted Earning per share in rupees (Face Value – Rs.10/- per share)	102.63	86.38



(n) Figures of the previous year have been regrouped/reclassified to make them comparable.

For UMA INFRA TECH PRIVATE LIMITED

31/12/20

DIRECTOR
DIN - 07941101

AA Arora

DIRECTOR
DIN - 07941108

Place: GHAZIABAD
Date: 30.11.2020

FOR L.M. AGARWAL & CO.

Deepanshu

(DEEPANSHU AGARWAL)
CHARTERED ACCOUNTANT
PARTNER



L.M. Agarwal & Co.

CHARTERED ACCOUNTANTS

KA-32, Kavi Nagar, Ghaziabad

Pin-201002

Phone: 2721770

Mobile: 9891057810

Ref No.: LM/

Dated

INDEPENDENT AUDITOR'S REPORT

To the Members of UMA INFRATECH PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **UMA INFRATECH PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31 March 2020, and the statement of Profit and Loss and statement of cash flows for the year then ended, 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 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 31 March 2020 and profit 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 thereunder, 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 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 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.

Those 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.

Report on Other Legal and Regulatory Requirements

- 1> 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 statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2> As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, 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 31 March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 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:

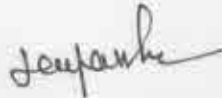


i. The Company does not have any pending litigations which would impact its financial position.

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 L.M. AGARWAL & Co.
Chartered Accountants



DEEPANSHU AGARWAL
Firm Registration No. :0001130
PARTNER
Membership No.: 403815

Place: GHAZIABAD

Date: 30.11.2020

UDIN No : 20403815AAAAFL3845

Annexure A to the Auditors' Report

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of UMA INFRATECH PRIVATE LIMITED on the accounts of the company for the year ended 31st March, 2020]

On the basis of such checks as We considered appropriate and according to the information and Explanations given to us during the course of our audit, We report that:

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of the fixed assets.
- (b) As explained to us, fixed assets have been physically verified by the management during the year in accordance with the phased programme of verification adopted by the management which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- (c) According to the information and explanations 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) The management has conducted physical verification of inventory at reasonable interval during the year. In our opinion, the frequency of verification is reasonable. The company is engaged in the business of executing work contract. Hence the value of the inventory is being kept in work in progress and no material discrepancies noticed between physical stock and books records.
- (iii) According to the information and explanations given to us, the rate of interest, though in some cases it is NIL on account of business consideration, and other terms and conditions on which loan has been granted to the parties listed in the Register maintained under Section 189 of the Companies Act, 2013 are no prima facie prejudicial to the interest of the company.
- (iv) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of Section 185 and 186 of the Act, with respect of loans and advances made.
- (v) The company has not accepted any deposits from the public.
- (vi) As informed to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.
- (vii) (a) According to the records of the company and information and explanations given to us, the Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, employees state insurance (ESI), Investor Education and Protection Fund, Income-tax, Tax deducted at sources, Tax collected at source, Professional Tax, Sales Tax, value added tax (VAT), Wealth Tax, Service Tax, Custom Duty, Excise Duty, Cess and other material statutory dues applicable to it, with the appropriate authorities.
- (b) According to the information and explanations given to us, there were no undisputed amounts payable in respect of Income-tax, Wealth Tax, Custom Duty, Excise Duty, sales tax, VAT, Cess and other material statutory dues in arrears /were outstanding as at 31 March, 2020 for a period of more than six months from the date they became payable.
- (c) According to the information and explanations given to us and the records of the company examined by us, during the period under audit, there are no dues of income



tax or any other applicable statutory dues which have not been deposited on account of any dispute.

- (viii) According to the records of the company and information and explanation given to us, the company has not defaulted in repayment of loans or borrowing to any financial institution, banks, government or debenture holder during the year.
- (ix) The company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly paragraph 3(ix) of the order is not applicable.
- (x) To the best of our knowledge and according to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) According to the information and explanations given to us and based on our examination of the records of the company, the company has paid/provided the managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V of the Act.
- (xii) In our opinion and according 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 records of the company, transactions with the related parties are in accordance with Section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statement 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 debentures 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 L.M. AGARWAL & Co.
Chartered Accountants


DEEPANSHU AGARWAL
Firm Registration No. :000113C
Partner

Membership No.: 403815
Place: GHAZIABAD
Date: 30.11.2020

