

INDIAN 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 INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name RAINA METAL TECH PRIVATE LIMITED			PAN AAACR8527J		
	Flat/Door/Block No J - 12/76	Name Of Premises/Building/Village			Form Number. ITR-6	
	Road/Street/Post Office	Area/Locality Rajouri Garden				
	Town/City/District New Delhi	State DELHI	Pin/ZipCode 110027	Status Pvt Company Filed u/s 139(1)-On or before due date		
	Assessing Officer Details (Ward/Circle) WARD 21(1), DELHI					
	e-filing Acknowledgement Number 216090741241019					
	1	Gross total income			1	756370
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	756370
	3a	Deemed Total Income under AMT/MAT			3a	0
3b	Current Year loss, if any			3b	0	
4	Net tax payable			4	196657	
5	Interest and Fee Payable			5	0	
6	Total tax, interest and Fee payable			6	196657	
7	Taxes Paid	a	Advance Tax	7a	120000	
		b	TDS	7b	80000	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	0	
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	200000	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	3340	
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 24-10-2019 12:40:48 from IP address 157.119.81.19 and verified by Surmeet Kaur having PAN ALNPK4068Q on 24-10-2019 12:40:48 from IP address 157.119.81.19 using **Digital Signature Certificate (DSC)**
 DSC details: 2412445128326161338CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	RAINA METAL TECH PRIVATE LIMITED		
Address	J - 12/76,Rajouri Garden,New Delhi,DELHI,110027		
Status	Company(Domestic)	Assessment Year	2019-2020
Ward	ward 15 (2)	Year Ended	31.3.2019
PAN	AAACR8527J	Incorporation Date	22/10/1997
Residential Status	Resident		
Particular of Business	Rental Income		
Nature of Business	REAL ESTATE AND RENTING SERVICES-Other real estate/renting services n.e.c(07005)		
Method of Accounting	Mercantile		
Stock Valuation Method	N.A		
A.O. Code	DEL-W-045-02		
Filing Status	Original		
Last Year Return Filed On	28/09/2018	Serial No.:	310832791280918
Bank Name	INDUSIND BANK, NO. 10-11, SECTOR-18, NOIDA-201301 (UP) ,MICR:110234006, A/C NO:200003640504 ,Type: Current ,IFSC: INDB0000036		
Tele:	(011)26025140 Mob:9818254316		

Computation of Total Income

Income from House Property (Chapter IV C) 754600

D-234 Sec -63, Noida NOIDA NOIDA(UTTAR PRADESH)

Tenant Name: Fine Technologies Pvt.Ltd.

Annual Lettable Value 1078000

Rent Receivable 1078000

Higher of above

1078000

Annual Rental Value u/s 23

1078000

Less:

Deduction u/s 24(a)

323400

323400

754600

Income from Business or Profession (Chapter IV D) 0

Raina Metal Tech Pvt. Ltd

Profit as per Profit and Loss a/c

-2519385

Add:

Depreciation Debited in P&L A/c

3448536

Expenses disallowed

150619

Depreciation add back

308377

Total

1388147

Less:

Rent considered separately

1078000

interest on Income tax refund

1770

Depreciation as per Chart u/s 32

308377

1388147

0

Income from Other Sources (Chapter IV F)

1770

Interest From IT Refund	1770	
Gross Total Income		756370
Total Income		756370
Round off u/s 288 A		756370
Calculation for Mat		-2519385
Profit as per part II and III of Schedule VI	-2716045	
Add:		
Income Tax u/s 40(a)(ii)	196660	
Total	-2519385	
Tax calculated @ 18.5% on Book Profit is Rs. 0		
Tax Due @ 25% (Turnover for Fin. Year 2016-17 is less than 250 Crore)	189093	
Health & Education Cess (HEC) @ 4.00%	7564	
T.D.S.	196657	
	80000	
	116657	
Advance Tax	120000	
	-3343	
Refundable (Round off u/s 288B)	3340	

T.D.S./ T.C.S. From

Non-Salary(as per Annexure) 80000
 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:17 Sep 2019

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0510308	13/06/2018	05513	HDFC Bank Ltd. Greater Kailash-II	30000
2	0510308	14/09/2018	04329	HDFC Bank Ltd. Greater Kailash-II	30000
3	0510308	14/12/2018	31338	HDFC Bank Ltd. Greater Kailash-II	30000
4	0510308	14/03/2019	38713	HDFC Bank Ltd. Greater Kailash-II	30000
Total					120000

Details of Depreciation Raina Metal Tech Pvt. Ltd

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Electric Installation	15%	0	1298584	0	1298584	0	0	1298584	194788	1103796
Fire Fighting Equipments	15%	0	757260	0	757260	0	0	757260	113589	643671
Total		0	2055844	0	2055844	0	0	2055844	308377	1747467

Details of T.D.S. on Non-Salary(26 AS Import Date:17 Sep 2019)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year	Section
1	FINE TECHNOLOGIES INDIA LTD	DELF01777G	5000	5000	194IB
2	FINE TECHNOLOGIES INDIA LTD	DELF01777G	5000	5000	194IB
3	FINE TECHNOLOGIES INDIA LTD	DELF01777G	5000	5000	194IB
4	FINE TECHNOLOGIES INDIA LTD	DELF01777G	5000	5000	194IB
5	FINE TECHNOLOGIES INDIA LTD	DELF01777G	5000	5000	194IB
6	FINE TECHNOLOGIES INDIA LTD	DELF01777G	5000	5000	194IB
7	FINE TECHNOLOGIES INDIA LTD	DELF01777G	5000	5000	194IB
8	FINE TECHNOLOGIES INDIA LTD	DELF01777G	5000	5000	194IB
9	FINE TECHNOLOGIES INDIA LTD	DELF01777G	5000	5000	194IB
10	FINE TECHNOLOGIES INDIA LTD	DELF01777G	5000	5000	194IB
11	FINE TECHNOLOGIES INDIA LTD	DELF01777G	5000	5000	194IB
12	FINE TECHNOLOGIES INDIA LTD	DELF01777G	5000	5000	194IB
13	HARDEEP SINGH PROP CONNEC TS AND CABLES	DELH04668G	2000	2000	194IB
14	HARDEEP SINGH PROP CONNEC TS AND CABLES	DELH04668G	2000	2000	194IB
15	HARDEEP SINGH PROP CONNEC TS AND CABLES	DELH04668G	2000	2000	194IB
16	HARDEEP SINGH PROP CONNEC TS AND CABLES	DELH04668G	2000	2000	194IB
17	HARDEEP SINGH PROP CONNEC TS AND CABLES	DELH04668G	2000	2000	194IB
18	HARDEEP SINGH PROP CONNEC TS AND CABLES	DELH04668G	2000	2000	194IB
19	HARDEEP SINGH PROP CONNEC TS AND CABLES	DELH04668G	2000	2000	194IB
20	HARDEEP SINGH PROP CONNEC TS AND CABLES	DELH04668G	2000	2000	194IB
21	HARDEEP SINGH PROP CONNEC TS AND CABLES	DELH04668G	2000	2000	194IB
22	HARDEEP SINGH PROP CONNEC TS AND CABLES	DELH04668G	2000	2000	194IB
TOTAL				80000	

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
House Property	194IB	800000	1078000	Rent Receivable/Letable Value 1078000	80000

Signature
(Surmeet Kaur)
For RAINA METAL TECH PRIVATE LIMITED

CompuTax : 072 [RAINA METAL TECH PRIVATE LIMITED]

GUPTA AGGARWAL & ASSOCIATES

Chartered Accountants

M-135, PANCHSHEEL GARDEN,
NAVEEN SHAHDARA, DELHI-110032
E-mail : info@gaaindia.com
Web : www.gaaindia.com

Tel : 011-22320186
Telefax-Extn. 102
(M) : 9871384383
9899525419

INDEPENDENT AUDITORS' REPORT

**TO THE MEMBERS OF,
RAINA METAL TECH PRIVATE LIMITED**

Report on the Financial Statements

We have audited the accompanying financial statements of **M/s RAINA METAL TECH PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31 March, 2019 and the Statement of Profit and Loss for the year ended on 31 March, 2019 and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters 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, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. W

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone 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 thereunder.

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



An audit involves performing procedures to obtain audit evidence about the amounts, the 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 controls 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 the 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 standalone 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:

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2019;
- (b) In the case of the Statement of Profit and Loss, of the Loss for the year ended on that date and.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 of 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, since in our opinion and according to the information and explanation given to us the said order is not applicable to the company.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.



- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31 March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2019 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) We are not reporting on the adequacy and the operating effectiveness of internal financial controls system in place pursuant to Notification dated 13th June 2017 issued by Ministry of Corporate Affairs, amending the earlier notification of the Government of India, in the Ministry of Corporate Affairs, vide number G.S.R. 464(E) dated the 5th June, 2015.
- (g) With respect to the other matters to be included in the Auditor's Report 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 **Gupta Aggarwal & Associates**

Chartered Accountants
FRN:- 0225881A


CA SANDEEP AGGARWAL

Partner

M. No. 512626

Place- New Delhi

Date- September 27, 2019



Raina Metal Tech Private Limited
Balance Sheet as at 31st March 2019

Amount (in Rs.)

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Equity and Liabilities			
Shareholders' Funds			
Share Capital	2	10,000,000	10,000,000
Reserves & Surplus	3	(2,779,418)	(63,373)
Non Current Liabilities			
Long Term Borrowings	4	31,765,670	31,645,670
Current Liabilities			
Trade Payables	5	72,210	72,210
Other Current Liabilities	6	1,062,658	346,068
Total Liabilities		40,121,120	42,000,575
Assets			
Non Current Assets			
Fixed Assets			
Tangible Assets	7	35,611,380	7,991,828
Capital Work in Progress		-	31,260,828
Long term Loans and advances	8	771,268	771,268
Current Assets			
Cash and Cash Equivalents	9	488,215	198,729
Short term loans and advances	10	3,250,257	1,777,922
Total Assets		40,121,120	42,000,575

Significant Accounting Policies & Notes on Financial Statements 1 to 17
(These accompanying notes are integral part of Financial Statement)

As per our Report of even date

For Gupta Aggarwal & Associates
Chartered Accountants

FRN: 022588N



CA. Sandeep Aggarwal
Partner

M.No: 512626

Place : New Delhi

Date : 27/09/2019

For & on behalf of the Board of Directors

Surmeet Kaur

Surmeet Kaur
Director
Din - 00118695

Hardeep Singh

Hardeep Singh
Director
Din - 00118729

UDIN-19572626AAAAAG7100

Raina Metal Tech Private Limited
Profit and Loss Statement for the year ended 31st March 2019

Particulars	Note No	Amount (in Rs.)	
		Figures for the current reporting period	Figures for the previous reporting period
Revenue			
Revenue from operations		-	-
Other Income	11	1,079,770	1,045,830
Total Revenue		1,079,770	1,045,830
Expenses			
Depreciation		3,448,536	88,348
Other expenses	12	150,619	132,790
Total Expenses		3,599,155	221,138
Profit/(Loss) before tax		(2,519,385)	824,692
Tax Expenses for the year			
Current tax		196,660	188,650
Prior period tax adjustment		-	-
Deferred tax		-	-
Profit / (Loss) after tax		(2,716,045)	636,042
Earnings per equity share of face value of Rs. 10/- each Basic & Diluted		(2.72)	0.64

Significant Accounting Policies & Notes on Financial Statements 1 to 17
 (These accompanying notes are integral part of Financial Statement)

As per our Report of even date
 For Gupta Aggarwal & Associates
 Chartered Accountants
 FRN: 022588N



CA. Sandeep Aggarwal
 Partner
 M.No: 512626

For & on behalf of the Board of Directors

Surmeet Kaur
Surmeet Kaur
 Director
 Din - 00118695

Hardeep Singh

Hardeep Singh
 Director
 Din - 00118729

Place : New Delhi
 Date : 27/09/2019

UDIN - 19572626AAAADG7100

Note 1 Significant Accounting Policies

1.1 Basis of Preparation

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act'). Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

1.2 Use of Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and reported amounts of revenues and expenses for the year. Actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in the current and future period.

1.3 Fixed Assets, Depreciation, Amortisation

Fixed assets are stated at the cost acquisition less accumulated depreciation, if any. The cost of fixed assets includes taxes, duties, freight and other incidental expenses related to the acquisition and installation of the respective assets.

Advances paid towards the acquisition of fixed assets outstanding at each balance sheet date are disclosed as fixed assets not ready for their intended use before such date are disclosed under capital work-in-progress. Depreciation is to be charged as per Companies Act. The land is a leasehold property, however no write off has been provided.

1.4 Depreciation

Depreciation on fixed assets is provided as per the Schedule-II of the Companies Act, 2013. As per this Schedule the carrying amount of the asset as on 1 April 2014—(a) shall be depreciated over the remaining useful life of the asset (as defined in the schedule-II) ;(b) after retaining the residual value, shall be recognized in the opening balance of retained earnings where the remaining useful life of an asset is nil. Assets costing less than 5,000/- are fully depreciated in the year of acquisition.

1.5 Revenue recognition

Rental income and Interest income have been recognized on time proportion basis.

1.6 Provision for Current and Deferred Tax

Provision for current tax is made on the basis of estimated taxable income for the current accounting period and in accordance with the provision as per Income Tax Act, 1961.

Deferred tax resulting from 'Timing Difference' between book and taxable profit, if any, for the year is accounted for using the rates and laws that have been in acted or substantially in acted as on the Balance Sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is reasonable certainty that the asset will be adjusted in future.

1.7 Miscellaneous expenditure

The Preliminary expenditure will be written off over a period of 10 years after the commencement of the business.

1.8 Contingent Liabilities

Contingent liabilities are not accounted for but are discussed by way of notes, if any.



Gurpreet Kaur

[Signature]

Note 2 Share Capital

(i) Particulars	No. of shares	Amount (in Rs.)		
		As at 31.03.2019	No. of shares	As at 31.03.2018
Authorised Share Capital: Equity shares of Rs. 10/- each	1,000,000	10,000,000	1,000,000	10,000,000
Issued, Subscribed and paid up capital Equity shares of Rs. 10/- each	1,000,000	10,000,000	1,000,000	10,000,000
Total	1,000,000	10,000,000	1,000,000	10,000,000

(ii) Reconciliation of the number of shares outstanding at the end of the year

Particulars	As at 31.03.2019	As at 31.03.2018
	No. of shares	No. of shares
Equity shares at the beginning of the year	1,000,000	1,000,000
Equity shares at the end of the year	1,000,000	1,000,000

(iii) **Terms/ right attached to equity shares**
 The company has only one class of shares referred to as equity shares having par value of Rs. 10/-each. Each holder of equity share is entitled to one vote per share.
 In the event of liquidation of the company, the holders of the equity shares shall be entitled to receive remaining assets of the company, after adjustment of all preferential amounts. The distribution will be made in the proportion to the number of equity shares held by the shareholders.

(iv) Details of the shareholders holding more than 5% shares

Name of the shareholder	As at 31.03.2019		As at 31.03.2018	
	No. of shares	% held	No. of shares	% held
Surmeet Kaur	50,000	5%	50,000	5%
Hardeep Singh	200,000	20%	200,000	20%
Ishween Kaur	750,000	75%	750,000	75%
Total	1,000,000		1,000,000	

Note 3 Reserves and surplus

Particulars	As at 31.03.2019	As at 31.03.2018
Surplus/(Deficit) in Statement of Profit and Loss		
Surplus/(Deficit) as per Last Financial Statement	(63,373)	(699,415)
Add/(Less): Surplus/(Deficit) for the year transferred from the Statement of Profit & Loss	(2,716,045)	636,042
Surplus/ (Deficit) at the end of the year	(2,779,418)	(63,373)

Note 4 Long Term Borrowings

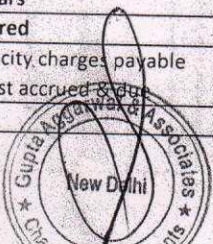
Particulars	Amount(In Rs.)	
	As at 31.03.2019	As at 31.03.2018
Unsecured		
Loans and advances from Related Party (Refer Note No.13) From Directors & Members*	31,765,670	31,645,670
Total	31,765,670	31,645,670

Note 5 Trade Payables

Particulars	Amount(In Rs.)	
	As at 31.03.2019	As at 31.03.2018
Due to MSME		
Others	72,210	72,210
Total	72,210	72,210

Note 6 Other Current term liabilities

Particulars	Amount(In Rs.)	
	As at 31.03.2019	As at 31.03.2018
Unsecured		
Electricity charges payable	724,357	
Interest accrued & due	338,301	346,068
Total	1,062,658	346,068

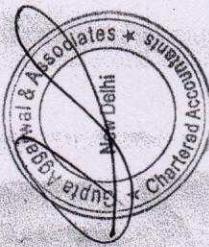


Surmeet Kaur

W/O

Fixed Assets	Particulars	Gross Block		Depreciation		Net Block	
		As at 1.04.2018	Additions	Upto 31.03.2018	or the year	As at 31.03.2019	As at 31.03.2018
Tangible Assets							
Land (Leasehold)	7,130,954		7,130,954			7,130,954	7,130,954
Building (Leasehold)	3,272,813	29,012,244	32,285,057	2,411,939	2,684,074	27,189,044	860,874
Electric installation		1,298,584	1,298,584		366,565	932,019	
Fire Fighting Instruments		757,260	757,260		397,897	359,363	
Total		10,403,767	31,068,088	2,411,939	3,448,536	35,611,380	7,991,828
Previous year Total		10,403,767		2,226,176	88,348	7,991,828	8,080,176
Capital work in progress		31,260,828	(31,260,828)				31,260,828

* Not apportioned over the lease period, considering the longterm on nature of lease and possible renewed.



Seenued-Karey

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Note 8 Long term loans and advances

Amount (in Rs.)

Particulars	As at 31.03.2019	As at 31.03.2018
Unsecured, considered good		
Other loans and advances		
Security Deposit (Electricity)	771,268	771,268
Total	771,268	771,268

Note 9 Cash and Cash Equivalents

Amount(In Rs.)

Particulars	As at 31.03.2019	As at 31.03.2018
Cash in hand	242,384	66,972
Balance with banks	245,831	131,757
Total	488,215	198,729

Note 10 Short Term Loans and Advances

Amount(In Rs.)

Particulars	As at 31.03.2019	As at 31.03.2018
Unsecured, Considered Good		
Others		
Advance tax & TDS (net of provision)	3,340	39,350
Rent Receivable	770,500	150,500
Electricity Charges Receivable	2,476,417	1,468,460
Prepaid electricity expenses	-	119,612
Total	3,250,257	1,777,922

Note 11 Other Income

Amount(In Rs.)

Particulars	For the year 2018-19	For the year 2017-18
Rent received	1,078,000	1,044,000
Interest on Income tax refund	1,770	1,830
Total	1,079,770	1,045,830

Note 12 Other expenses

Amount(In Rs.)

Particulars	For the year 2018-19	For the year 2017-18
Audit Fee	25,960	17,995
Miscellaneous Expenses	124,659	114,795
Total	150,619	132,790

Suneet Kaur

[Handwritten Signature]



Note 13 Related Party Disclosure

Information related to related party transaction as per Accounting Standard-18 is given below:

A. List of Related Parties

Name of the Related Party	Relationship
Hardeep Singh	Key Managerial Personnel (KMP)
Surmeet Kaur	Key Managerial Personnel (KMP)
Ishween kaur	shareholder

B. Details of Related Partry Transactions & Closing Balance there of:-**(a) Unsecured loan (Received)**

Name of the party	Opening Balance	Received during the year	Repaid/Adjusted	Closing Balance
Hardeep Singh	7,860,670	120,000	-	7,980,670
Surmeet Kaur	2,485,000	-	-	2,485,000
Ishween Kaur	21,300,000	-	-	21,300,000

(b)

Rent Received	2018-19	2017-18
Fine Technologies (I) Pvt. Ltd	600,000	540,000
Royalux Lighting LLP	110,000	132,000
Royalux Exports	36,000	-
Inko Technologies	200,000	240,000
IKIO Lighting Pvt. Ltd.	132,000	132,000
	1,078,000	1,044,000

(c)

Related Party relationship is as identified by the company and relied upon by the Auditor
No amount has been written off/ provided or in respect of dues from or to any related party.

Note 14 In the opinion of the Management, the aggregate value of Current assets, Loans and advances on realization in the ordinary course of business will not be less than the amount at which they are stated in Balance Sheet.

Note 15 No deferred tax provision has been made on fixed assets as depreciation is not allowable under the Income Tax Act.

Note 16 Contingent Liabilities

Claims against Company not acknowledged as debt

Corporate Guarantee issued on the behalf of group Companies	Amount(In Rs.)	
	As at 31st March, 2019	As at 31st March, 2018
M/s Inko Technologies		
Sanctioned Amount	26,500,000	70,000,000
Outstanding Amount	(22,680,752)	(25,628,260)
M/s Fine Technologies (India) Pvt Ltd		
Sanctioned Amount	35,000,000	41,500,000
Outstanding Amount	(32,847,065)	(33,990,950)
M/s Roylux Lighting LLP		
Sanctioned Amount	60,000,000	60,000,000
Outstanding Amount	(58,907,815)	(59,693,777)

* Based on the management representation, the company does not expect any outflow of economic resources in respect of

Note 17 All the financial figures have been rounded off to the nearest rupee. The previous year figures have been regrouped/ reclassified, wherever necessary to confirm to the current year presentation.

As per our Report of even date attached
For Gupta Aggarwal & Associates
CHARTERED ACCOUNTANTS
FRM 022583N



For & on behalf of the Board of Directors

Sandeep Aggarwal
Partner
MNo: 512626

Surmeet Kaur
Director
00118695

Hardeep Singh
Director
00118729

Place : New Delhi
Date : 27/09/2019

UDIN-19512626AAAADG7100

RAINA METALTECH PRIVATE LIMITED

[Company Identification Number: U28997DL1997PTC090340]

NOTICE OF THE TWENTY SECOND ANNUAL GENERAL MEETING

To,
The Members,
Raina Metaltech Private Limited

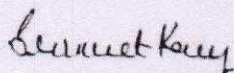
NOTICE is hereby given that the 22nd (Twenty Second) Annual General Meeting of the members of Raina Metaltech Private Limited will be held at registered office of the Company, at J-12/76 Rajouri Garden New Delhi DL 110027 on Monday, 30th day of September 2019 at 02:30 P.M., (at shorter notice) to transact the following business:-

ORDINARY BUSINESS:

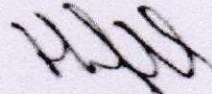
1. To receive, consider and adopt the Audited Balance Sheet as at March 31, 2019 and the Statement of Profit & Loss Account for the period ended on that date, together with the Reports of the Directors and the Auditors thereon.
2. To appoint Auditors and fix their remuneration and in this regard to consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution.

“RESOLVED THAT consent of the members be and is hereby accorded to ratify the appointment of M/s Gupta Aggarwal & Associates, Chartered Accountants, having FRN 022588N, as Statutory Auditors of the company to hold office from the conclusion of this Annual General Meeting until the conclusion of the Next Annual General Meeting on such remuneration already decided or amended from time to time.”

By order of the Board of Directors
For Raina Metaltech Private Limited



SURMEET KAUR
Director
(DIN-00118695)



HARDEEP SINGH
Director
(DIN-00118729)

Place: Delhi
Date: 27/09/2019

NOTES:

1. A member entitled to attend and vote at the meeting is also entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member.
2. Proxies in order to be effective must be lodged at the registered office of the company not later than 48 hours before commencement of meeting.

Regd. Office: - J-12/76 Rajouri Garden New Delhi DL 110027
Email id: jsfineswitches@gmail.com Phone no. 9310922771

RAINA METALTECH PRIVATE LIMITED

[Company Identification Number: U28997DL1997PTC090340]

DIRECTORS' REPORT

To
The Members,
RAINA METALTECH PRIVATE LIMITED

Your Directors have the pleasure in presenting the 22nd (Twenty Second) Annual Report of the Company along with the Audited Statement of Accounts of the Company for the year ended on 31st March 2019.

Financial Highlights & Operations: (In Rupees)

Particulars	During the year 2018-19	During the year 2017-18
Total Income	10,79,770	10,45,830
Total Expenses	1,50,619	1,32,790
Profit / (Loss) before depreciation	9,29,151	9,13,040
Less: Depreciation	34,48,536	88,348
Profit before tax	(25,19,385)	8,24,692
Less: Current Tax	1,96,660	1,88,650
Less: Deferred Tax Assets	-	-
Less: Prior period tax adjustment	-	-
Profit / (Loss) for the year / period	(27,16,045)	6,36,042

Business Overview:

The Company has Loss of Rs. 27,16,045/- (Rupees Twenty seven lakh sixteen Thousand Forty five only) during the year under consideration.

Dividend:

The Board of Directors of your Company doesn't recommend any dividend during the year under consideration.

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Suresh Kumar

[Signature]

RAINA METALTECH PRIVATE LIMITED

[Company Identification Number: U28997DL1997PTC090340]

Public Deposit:

The Company has not accepted any deposits from the Public during the year ending on 31st March 2019.

Audit Committee:

Your Company has not constituted Audit Committee of the Board considering the fact that the provisions of Section 177 of the Companies Act, 2013 read with rules there under are not applicable to the Company.

Directors:

Presently Mrs Surmeet Kaur, Mr Hardeep Singh and Karukathra Peethambaren Prakash are the directors of the Company.

Reserves and Provisions:

The Loss of Rs. 27,16,045/- is carried forward from Profit & Loss Account to the Reserves and Surplus in the year ended 31st March 2019.

Auditors:

Pursuant to the provisions of section 139 of the Companies Act, 2013 and the Rules framed there under, it is proposed to appointment of M/s Gupta Aggarwal & Associates, Chartered Accountants, as the statutory auditors of the Company from this 22nd annual general meeting to till the conclusion of the 26th Annual General Meeting to be held in 2023 (subject to ratification of reappointment by the members at every AGM held after this AGM) of the Company.

Auditor's Report:

The Auditor's Report is self-explanatory and requires no further explanation by directors in Director's Report.

Conservation of Energy, Research & Development, Technology Absorption, Foreign Exchange and Outgo:

A Conservation of Energy	:	None
B Technology Absorption	:	Not applicable to the Company since the Company does not have / use any technology
C Foreign Exchange Earnings & Outgo	:	None

Policy on Director's appointment and remuneration and other details:

The provision on Director's appointment and remuneration and other matters provided in Section 178(3) of the Companies Act, 2013 are not applicable to the Company.

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Surmeet Kaur

U.M.

RAINA METALTECH PRIVATE LIMITED

[Company Identification Number: U28997DL1997PTC090340]

Holding, Subsidiary Company, Joint Ventures and Associate Companies:

During the year of the Company is neither a holding Company of any other Company and nor a subsidiary company of any other company and has no joint ventures and Associate Companies.

Internal Financial control Systems and their adequacy:

The Company has proper and adequate system of internal controls.

Disclosure as required under Section 22 of Sexual Harassment of Women at Work Place (Prevention, Prohibition and Redressal) Act, 2013:

The disclosure under the sexual harassment of women at workplace (prevention, prohibition & Redressal) act, 2013 are not applicable on the Company as the Company does not have any woman employee on its roles.

Change in Nature of Business:

The Company does not change its nature of business during the year under review.

Significant And Material Orders Passed By The Regulators Or Courts Or Tribunals Impacting The Going Concern Status And Company's Operations In Future:-

During the year under review there has been no any such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

Vigil Mechanism / Whistle Blower Policy:

The Company does not have any Vigil Mechanism as well as Whistle Blower Policy as the same are not applicable on the company.

Risk Management:

Your Company recognizes risk management as an integral component of good corporate governance and fundamental in achieving its strategic and operational objectives. It improves decision-making, defines opportunities and mitigates material events that may impact shareholder value.

Particulars of Loans, guarantees And Investments u/s 186 of the Act:

The Company has not given any loans or made any Investments or given any guarantees during the year.

Transactions with Related Parties:

None of the transactions with related parties falls under the scope of Section 188(1) of the Companies Act, 2013.

Investor Education and Protection Fund:

During the year the Company has not declared any dividend hence the requirements under Investor Education and Protection Fund is not applicable to the Company

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RAINA METALTECH PRIVATE LIMITED

[Company Identification Number: U28997DL1997PTC090340]

Material Changes and Commitment If Any Affecting the Financial Position of The Company Occurred between the end of The year To Which This Financial Statements Relate And The Date Of The Report:

There are no changes between the end of the year and the date of the report of the company which affect the financial position of the Company.

Number of Meetings:

During the year ended 2018-19, the directors met six times.

Extract of Annual Return:

The Company is not maintaining any website where the extract of Annual Return could be placed.

Capital Structure:

There are no changes in capital structure of the company during the year.

S. No.	Particulars	Status
1	Sweat Equity	No Shares Issued
2	Bonus Shares	No Shares Issued
3	Employees Stock Option Plan	No Stock option plans Scheme provided to Employees
4.	Issue of Equity Shares with differential voting right	No Shares Issued

PRESENTATION OF FINANCIAL STATEMENTS:

The financial statements of the Company for the year ended 31 March 2018 have been disclosed as per Schedule III to the Companies Act, 2013.

Details In Respect Of Frauds Reported By Auditors under Section 143 (12) Other Than Those Which Are Reportable To the Central Government:-

There were no frauds as reported by the Statutory Auditors under sub-section 12 of Section 143 of the Companies Act, 2013 along with Rules made there-under other than those which are reportable to the Central Government.

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Suneel Kumar

11/18

RAINA METALTECH PRIVATE LIMITED

[Company Identification Number: U28997DL1997PTC090340]

Director's Responsibility Statement:

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:-

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed and there are no material departures from the applicable accounting standards.
- b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the year and of the loss of the company for that year.
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis; and
- e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Independent Directors as per Section 149(6) of the Companies Act, 2013:

The Company has no independent directors. Thus, it's doesn't required to disclose the statement.

Corporate Social Responsibilities:

Provisions of Section 135 of the Companies Act, 2013 i.e. Corporate Social Responsibilities are not applicable to the company.

Acknowledgment:

The Directors wish to place on record their appreciation and acknowledge with gratitude the support of all members and everyone who is associated with the company during the year.

For and on behalf of the Board of Directors

Surmeet Kaur

Hardeep Singh

SURMEET KAUR

HARDEEP SINGH

Director

Director

DIN-00118695

DIN-00118729

Place: Delhi

Date: 27/09/2019

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