



Das & Prasad

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To The Partners of JESSORE ROAD CONSTRUCTION PARTNERS LLP

Report on the Financial Statements

We have audited the attached Statement of Assets and Liabilities as at 31st March, 2018 and the statement of Income and Expenditure for the period then ended, of JESSORE ROAD CONSTRUCTION PARTNERS LLP, Kolkata and a summary of significant account policies.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 and 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 control relevant to the LLP's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the LLP's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, 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.



Opinion

In our opinion and to the best of our information and according to the explanation given to us, the said accounts read together with Notes as appearing in 'Schedule O' give the information required by the LLP Act 2008, in the prescribed manner so require and present a true & fair view:

- a. In the case of the Statement of Assets and Liabilities, of the state of affairs of the LLP as at 31st March, 2018.
- b. In the case of the Statement of Income and Expenditure, of the state of loss of the LLP for the period ended 31st March, 2018.

Report on Other Legal & Regulatory Requirements

We further report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account as required by law have been kept by the LLP, so far as appears from our examination of such books.
3. The attached Statement of Assets and Liabilities and the statement of Income and Expenditure referred to in this report are in agreement with the books of account.
4. In our opinion, Statement of Assets and Liabilities and the statement of Income and Expenditure comply with the applicable Accounting Standards in India.

Place: Kolkata
Date: 11th June, 2018



For DAS & PRASAD
Chartered Accountants
Firm Registration No.303054E

A handwritten signature in black ink, appearing to read "A.K. Agarwal".

A.K. Agarwal
Partner
Membership No. 062368

JESSORE ROAD CONSTRUCTION PARTNERS LLP
15, BURBOURNE ROAD
KOLKATA-700001

STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2018

SI NO.	PARTICULARS	AS AT 31.03.2018	AS AT 31.03.2017
1	2	3	4
I	<u>CONTRIBUTION AND LIABILITIES</u>		
1)	<u>PARTNER'S FUND</u>		
	a) Contribution - Fixed A/c (As per Schedule 'A' attached)	500,000.00	500,000.00
	b) Contribution - Current A/c (As per Schedule 'B' attached)	24,185,554.61	24,255,108.75
2)	<u>LIABILITIES</u>		
	a) Loan from Partners (Including Accrued Interest) (As per Schedule 'C' attached)	28,104,388.00	18,164,200.00
	b) Loan from Corporates (Including Accrued Interest) (As per Schedule 'D' attached)	14,264,277.00	5,742,138.00
	c) Creditors/ Trade Payables (As per Schedule 'E' attached)	3,969,006.00	3,163,877.00
	d) Advance for Flats (As per Schedule 'F' attached)	25,879,596.00	25,879,596.00
	e) Deposits from Flat owners- Municipal Tax (As per Schedule 'G' attached)	497,271.00	509,527.00
	f) Other Liabilities		
	Advance against expenses	286,258.00	296,258.00
	Statutory Dues	386,552.00	259,379.00
	g) Provisions		
	Income Tax	-	87,000.00
	Other Provisions (As per Schedule 'H' attached)	26,570.00	34,868.00
	TOTAL	98,099,472.61	78,891,951.75
II	<u>ASSETS</u>		
	a) Fixed Assets		
	Computer	36,802.65	-
	b) Loans and Advances		
	Advance to Employees	9,000.00	51,500.00
	c) Inventories		
	Work in progress	91,244,993.94	74,087,541.64
	Finished Stock (As per Schedule 'I' attached)	3,156,176.66	3,156,176.66
	d) Advance to Suppliers (As per Schedule 'J' attached)	-	54,000.00
	e) Cash and Cash equivalent		
	Bank balance - Indian Overseas bank	59,902.87	12,299.81
	Bank balance - Citi bank	24,640.47	183,422.92
	Bank balance - DCB bank	115,379.12	10,000.00
	f) Other Assets		
	Deposits	169,380.00	244,600.00
	Dumdum Heights Association	102,716.00	102,716.00
	Other Receivables	113,712.00	-
	Advance Tax (As per Schedule 'K' attached)	-	170,000.00
	GST Input	3,066,768.90	819,694.72
	TOTAL	98,099,472.61	78,891,951.75

(0.00) (0.00)

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

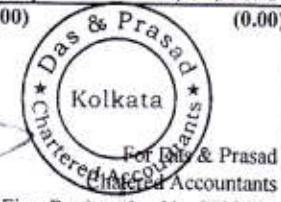
As per Schedule "O"

The Schedule referred above form an integral part of the statements of accounts

In terms of our attachment report of even date

Jessore Road Construction Partners LLP

(Signature)
(Signature)



Firm Registration No. 303054E

Place: Kolkata

Date:- 11th June 2018

Jessore Road Construction Partners LLP

A. K. AGARWAL

Partner

Membership No: 062368

JESSORE ROAD CONSTRUCTION PARTNERS LLP
15, BURBOURNE ROAD
KOLKATA-700001

**STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST
MARCH, 2018**

SI NO.	PARTICULARS	FIGURES AS AT 31.03.2018	FIGURES AS AT 31.03.2017
1	2	3	4
		(Rs.)	(Rs.)
I	INCOME		
	Revenue From Operations (As per Schedule 'L' attached)	10,000.00	3,724,900.00
	Other Income (As per Schedule 'M' attached)	94,158.40	142,475.90
	TOTAL (A)	104,158.40	3,867,375.90
II	EXPENSES		
	Decrease in Stocks (As per Schedule 'T' attached)	-	3,156,176.67
	Payment to Auditors	25,000.00	28,750.00
	Other Expenses (As per Schedule 'N' attached)	140,003.54	394,359.22
	TOTAL (B)	165,003.54	3,579,285.89
	Profit Before Taxes (A-B)	(60,845.14)	288,090.01
	Provision for Taxes	-	87,000.00
	Income Tax for Earliar Year	8,709.00	-
	Profit After Taxes	(69,554.14)	201,090.01
	Profit Transferred to Partner's account	(69,554.14)	201,090.01

Profit to be distributed in following %	Profit sharing ratio	31.03.2018 (Rs.)	31.03.2017 (Rs.)
Anita Patwari	3.50%	(2,434.39)	7,038.15
India Overseas Exports Pvt Ltd	7.00%	(4,868.79)	14,076.30
Nagreeka Fabrics Pvt Ltd	7.00%	(4,868.79)	14,076.30
Nagreeka Synthetics Pvt Ltd	7.00%	(4,868.79)	14,076.30
Sushil Patwari	25.50%	(17,736.31)	51,277.95
Tranways Enclave Pvt Ltd	24.50%	(17,040.76)	49,267.05
Tushar Jhunjunwala	25.50%	(17,736.31)	51,277.95
Total		(69,554.14)	201,090.01

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

As per Schedule "O"

The Schedule referred above form an integral part of the statements of accounts

In treams of our attachment report of even date

Place: Kolkata

Date:- 11th June'2018

(Handwritten Signature)



For Das & Prasad
(Chartered Accountants)
FRN: 303054E

(Handwritten Signature)
A. K. AGARWAL
Partner

Membership No: 062368

(Handwritten Signature)

JESSORE ROAD CONSTRUCTION PARTNERS LLP
15, BURBOURNE ROAD
KOLKATA-700001

SCHEDULE 'A'

DETAILS OF PARTNERS CONTRIBUTION - FIXED

SI No	Name Of Partners	As on 31.03.2018	As on 31.03.2017
1	Sushil Patwari	127,500	127,500
2	Tushar Jhunjhunwala	127,500	127,500
3	Anita Patwari	17,500	17,500
4	Indian Overseas Exports Pvt Ltd	35,000	35,000
5	Nagreeka Fabrics Pvt Ltd	35,000	35,000
6	Nagreeka Synthetics Pvt Ltd	35,000	35,000
7	Tranways Enclave Pvt Ltd	122,500	122,500
	TOTAL	500,000	500,000

JESSORE ROAD CONSTRUCTION PARTNERS LLP
15, BURBOURNE ROAD
KOLKATA-700001

SCHEDULE 'B'

DETAILS OF PARTNERS CONTRIBUTION - CURRENT

SI No	Name Of Partners	Ratio	Opening Capital As On 01.04.2017	Income for the year ended 17-18	Amount Withdrawn	Closing as on 31.03.2018
	Profit Distributable			(69,554.14)		
1	Anita Patwari	3.50%	848,928.82	(2,434.39)	-	846,494.43
2	India Overseas Exports Pvt Ltd	7.00%	1,697,857.61	(4,868.79)	-	1,692,988.82
3	Nagreeka Fabrics Pvt Ltd	7.00%	1,197,857.61	(4,868.79)	-	1,192,988.82
4	Nagreeka Synthetics Pvt Ltd	7.00%	2,197,857.61	(4,868.79)	-	2,192,988.82
5	Sushil Patwari	25.50%	6,185,052.73	(17,736.31)	-	6,167,316.42
6	Tranways Enclave Pvt Ltd	24.50%	5,942,501.64	(17,040.76)	-	5,925,460.88
7	Tushar Jhunjhunwala	25.50%	6,185,052.73	(17,736.31)	-	6,167,316.42
	Total		24,255,108.74	(69,554.14)	-	24,185,554.61

Sushil Patwari

Devarman



JESSORE ROAD CONSTRUCTION PARTNERS LLP 15, BURBOURNE ROAD KOLKATA-700001						
SCHEDULE 'C'						
DETAILS OF LOANS FROM PARTNERS						
SI No	Name Of Partners	Opening as on 01.04.2017	Addition/ Adj in Capital Account	Interest (Net of TDS)	Withdrawn	Closing as on 31.03.2018
1	Anita Patwari- Loan @12%	1,116,852.00	-	120,620.00	-	1,237,472.00
2	Sushil Patwari Loan	10,577,998.00	7,500,000.00	1,620,878.00	-	19,698,876.00
3	Transways (Enclave) P. Ltd.	6,469,350.00	-	698,690.00	-	7,168,040.00
TOTAL		18,164,200.00	7,500,000.00	2,440,188.00	-	28,104,388.00

JESSORE ROAD CONSTRUCTION PARTNERS LLP 15, BURBOURNE ROAD KOLKATA-700001						
SCHEDULE 'D'						
DETAILS OF LOANS FROM CORPORATE						
SI No	Name Of Partners	Opening as on 01.04.2017	Additions	Interest (Net of TDS)	Withdrawn	Closing as on 31.03.2018
1	Smita Properties & Investments Pvt Ltd	5,742,138.00	7,483,362.00	1,038,777.00	-	14,264,277.00
TOTAL		5,742,138.00	7,483,362.00	1,038,777.00	-	14,264,277.00

JESSORE ROAD CONSTRUCTION PARTNERS LLP 15, BURBOURNE ROAD KOLKATA-700001			
SCHEDULE 'E'			
DETAILS OF SUNDRY CREDITORS			
SI No	Particulars	Closing as on 31.03.2018	Closing as on 31.03.2017
1	Azhar Eng. Works	13,656.00	-
2	Prakriti Enterprises	734,298.00	269,075.00
3	Modern Real-ties Pvt Ltd	39,122.00	39,122.00
4	Shree Shyam Alluminium	101,071.00	-
5	Trimurti Construction	1,788,643.00	-
6	Dumdum Heights Association	102,716.00	102,716.00
7	Raj-Trimurti Plaza Makers Pvt Ltd	589,500.00	2,089,500.00
8	S.K.Engineering & Co	-	63,464.00
9	Gouri Sen	200,000.00	200,000.00
10	Kamal Kumar Sarogi	200,000.00	200,000.00
11	Surendar Prasad	200,000.00	200,000.00
TOTAL		3,969,006.00	3,163,877.00

Jessore Road Construction Partners LLP

[Signature]

Partner

Jessore Road Construction Partners LLP

[Signature]

Partner



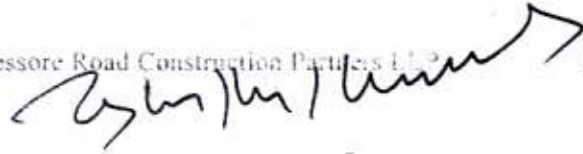
JESSORE ROAD CONSTRUCTION PARTNERS LLP
15, BURBOURNE ROAD
KOLKATA-700001

SCHEDULE 'F'

DETAILS OF ADVANCE RECEIVED FOR FLATS

SI No	Name Of Flat Owner	Flat Details	Opening As On 01.04.2017	Received During The Year	Debited During The Year	Sales During The Year	Closing As On 31.03.2018
1	Alok Roy	Block C Flat 1F	4,818,001.00	-	-	-	4,818,001.00
2	Snehashis Chak	Block-C Flat 2E	5,251,998.00	-	-	-	5,251,998.00
3	Sipra Sarkar	Block-C Flat 3E	5,243,999.00	-	-	-	5,243,999.00
4	A.K.Sarkar	Block-C Flat-3F	5,321,599.00	-	-	-	5,321,599.00
5	Gagan Chand Bera	Block-C Flat-4E	5,243,999.00	-	-	-	5,243,999.00
Total			25,879,596.00	-	-	-	25,879,596.00

Jessore Road Construction Partners LLP



Partner

Jessore Road Construction Partners LLP



Partner



JESSORE ROAD CONSTRUCTION PARTNERS LLP 15, BURBOURNE ROAD KOLKATA-700001			
SCHEDULE 'G'			
DETAILS OF DEPOSITS FROM FLAT OWNERS - MUNICIPAL TAX			
Sl No	Particulars	Closing as on 31.03.2018	Closing as on 31.03.2017
1	Block-A /1 A	31,154.00	31,770.00
2	Block-A /1 C	31,845.00	32,461.00
3	Block-A /2 B	33,032.00	33,648.00
4	Block-A /3 A	30,692.00	31,308.00
5	Block-A /3 B	30,641.00	31,257.00
6	Block-A /3d	31,314.00	31,930.00
7	Block-A /4 B	30,846.00	31,462.00
8	Block-A /4 C	31,051.00	31,667.00
9	Block-A /4 D	31,208.00	31,824.00
10	Block-A /5 B	26,849.00	27,465.00
11	Block A /5 D	31,208.00	31,824.00
12	Block-B /1 A	21,314.00	21,742.00
13	Block-B /2 A	21,385.00	21,813.00
14	Block- B/3 A	21,420.00	21,848.00
15	Block-B /3 B	22,044.00	24,816.00
16	Block-B /3 C	21,242.00	21,670.00
17	Block-B/5 A	21,242.00	21,670.00
18	Block-B /5 D	28,784.00	29,352.00
Total		497,271.00	509,527.00

Jessore Road Construction Partners LLP

[Handwritten Signature]

Partner

Jessore Road Construction Partners LLP

[Handwritten Signature]

Partner



JESSORE ROAD CONSTRUCTION PARTNERS LLP			
15, BURBOURNE ROAD			
KOLKATA-700001			
SCHEDULE 'H'			
DETAILS OF OTHER PROVISIONS AS ON 31ST MARCH' 2018			
Sl No	Particulars	Closing as on 31.03.2018	Closing as on 31.03.2017
1	Audit Fee	25,000.00	28,750.00
2	Telephone Bills	1,570.00	6,118.00
	Total	26,570.00	34,868.00

Jessore Road Construction Partners LLP



Partner

Jessore Road Construction Partners LLP



Partner



**JESSORE ROAD CONSTRUCTION PARTNERS LLP
15, BURBOURNE ROAD
KOLKATA-700001**

SCHEDULE 'I'

DETAILS OF EXPENSES TRANSFERED TO WORK IN PROGRESS

SL NO	A/C Head	2017-18	2016-17
		(Rs)	(Rs)
	OPENING WIP (A)	74,087,541.64	60,595,233.34
1	Advertisement	12,000.00	5,160.00
2	Aluminium window	255,144.98	-
3	Bricks	(86,464.00)	2,273,000.00
4	Carpenter	-	3,000.00
5	Cement	547,237.74	599,600.00
6	Chemicals	24,922.80	287,235.00
7	Consultant	315,000.00	420,000.00
8	Design & Planing	67,500.00	79,308.00
9	Door Frames/Plywood	70,444.00	-
10	Earthing Charges	46,255.00	-
11	Electrical Works	166,937.00	46,461.00
12	Electricity Exp.	69,592.98	223,733.91
13	Electricity Goods	74,762.81	225,098.00
14	Flooring	1,826,613.42	-
15	Generator Exp	-	1,120.00
16	Granite/Black stone	273,103.04	-
17	Hardware Material	(2,666.00)	83,487.00
18	Hilty & floor Cutting	43,114.00	-
19	Interest Paid on Loan	3,865,517.00	2,353,787.00
20	Labour	2,800.00	1,893,000.00
21	Labour Construction	2,886,415.00	-
22	Legal Exp	-	53,012.00
23	Lift	1,115,817.38	-
24	Manhole	(1,160.00)	9,160.00
25	Office Maintnace	59,105.00	113,004.00
26	Office Tea & Tiffin	52,499.00	46,007.00
27	Painting	-	19,140.00
28	Pest Control Exp	22,405.00	70,105.92
29	Plumbing Exp	914,325.47	9,235.00
30	Professional Charges	26,400.00	42,795.00
31	Rent Office Krishna Exp	276,034.00	455,000.00
32	Repair & Maintnace	35,422.37	77,507.00
33	Salary	943,259.00	1,242,901.00
34	Sales Promotion	(35,241.00)	530,158.00
35	Sand	312,582.00	431,286.00
36	Security Guard	383,343.00	315,850.00
37	Service tax on asst,int ,penalty	127,022.00	-
38	Site Misc Exp	30,096.45	51,521.00
39	Staff medical exp	82,408.00	-
40	Steel - TMT Bar	134,422.73	141,775.00
41	Stone Chips	81,736.00	-
42	Telephone Expenses	44,346.90	35,321.47
43	Tiles	1,931,333.53	-
44	Transformer Instalation Charges	-	249,999.00
45	Traveling Exp	46,141.00	504,735.00
46	Vat on Purchase	-	135,214.00
47	Water proofing exp	98,138.70	-
48	Wood	18,786.00	464,592.00
	TOTAL (B)	17,157,452.30	13,492,308.30
	TOTAL (C=A+B)	91,244,993.94	74,087,541.64
Add	Expenses on Purchase	-	-
	TOTAL (D)	91,244,993.94	74,087,541.64
	Closing WIP	91,244,993.94	74,087,541.64
	Tranferd to Inventory- Finished Stock (50670 Sqf)	-	-

DETAILS OF INVENTORY AS ON 31.03.2018	Area(sqf)	Amount (Rs.)
Opening	1,402	3,156,176.67
Cost of Flats Sold	-	-
Closing Finished Stock	1,402	3,156,176.67

Jessore Road Construction Partners LLP

Jessore Road Construction Partners LLP

[Signature]

[Signature]

Director

Director



JESSORE ROAD CONSTRUCTION PARTNERS LLP 15, BURBOURNE ROAD KOLKATA-700001			
SCHEDULE 'J'			
DETAILS OF ADVANCE TO SUPPLIERS			
SI No.	Particulars	Closing as on 31.03.2018	Closing as on 31.03.2017
1	Ultrarech Cement Ltd		54,000.00
TOTAL		-	54,000.00

JESSORE ROAD CONSTRUCTION PARTNERS LLP 15, BURBOURNE ROAD KOLKATA-700001			
SCHEDULE 'K'			
DETAILS OF TDS/ADVANCE TAX			
SI No	Particulars	Closing as on 31.03.2018	Closing as on 31.03.2017
1	Tds & Adv Tax A-Y-2017-18		170,000.00
TOTAL		-	170,000.00

Jessore Road Construction Partners LLP

[Handwritten Signature]

Partner

Jessore Road Construction Partners LLP

[Handwritten Signature]

Partner



JESSORE ROAD CONSTRUCTION PARTNERS LLP 15, BURBOURNE ROAD KOLKATA-700001		
SCHEDULE 'L'		
REVENUE FROM OPERATIONS FOR THE PERIOD ENDED 31.03.2018		
Particulars	For the Period 2017-18	For the Period 2016-17
Sale of Flats- Basic Price		3,364,800.00
Sale of Flats- Car Parking		250,000.00
Other Income from Operations	10,000.00	110,100.00
	10,000.00	3,724,900.00

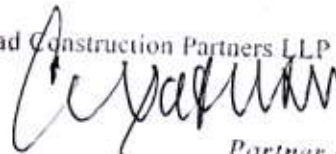
JESSORE ROAD CONSTRUCTION PARTNERS LLP 15, BURBOURNE ROAD KOLKATA-700001		
SCHEDULE 'M'		
OTHER INCOME FOR THE PERIOD ENDED 31.03.2018		
Particulars	For the Period 2017-18	For the Period 2016-17
Interest on IT Refund	1,947.00	3,497.00
Interest on CESC S/D Refund	3,452.65	11,486.64
Capital Gain ST on Mutual Fund	88,758.75	127,492.26
	94,158.40	142,475.90

Jessore Road Construction Partners LLP



Partner

Jessore Road Construction Partners LLP



Partner



JESSORE ROAD CONSTRUCTION PARTNERS LLP		
15, BURBOURNE ROAD		
KOLKATA-700001		
SCHEDULE 'N'		
OTHER EXPENSES FOR THE PERIOD ENDED 31.03.2018		
Particulars	For the Period 2017-18	For the Period 2016-17
Bank Charges	1,152.30	761.60
Brokerage	-	37,186.00
Computer Stationery	10,241.02	
Listing Filing Fee / R O C	200.00	2,500.00
Maintenance for Unsold Flats	30,145.00	56,812.00
Misc Exp	3,196.00	63,030.09
Municipal Tax	29,947.00	27,597.00
Printing & Stationery	10,348.00	41,900.00
Rates & Taxes	4,650.00	33,968.00
Conveyance Exp	8,486.00	107,035.00
Interest on TDS	10.00	-
Intt on P.Tax	2,165.00	1,362.00
Computer Repairing Expenses	14,380.00	-
Depreciation	24,535.10	-
Swachh Bharat Cess R/o	385.00	12,207.53
Postage	162.00	-
Round Off	1.12	-
Mutation Exp	-	10,000.00
Total	140,003.54	394,359.22

Jessore Road Construction Partners LLP



Partner

Jessore Road Construction Partners LLP



Partner



JESSORE ROAD CONSTRUCTIONS PARTNERS LLP
15, BRABOURNE ROAD,
KOLKATA-700001

SCHEDULE –‘O’

A. SIGNIFICANT ACCOUNTING POLICIES:-

The Financial Statement have been prepared under the historical cost convention in accordance with the generally accepted accounting principles as adopted consistently by the firm

1. REVENUE RECOGNITION:-

The LLP follows completed project method of accounting (Project Completion Method of Accounting). Allocable expenses incurred during the year are debited to work-in-progress account. The income is accounted for as and when the projects get completed and Flats has been registered in name of the flat owners.

2. FIXED ASSETS:-

Fixed Assets are stated at cost of acquisition less accumulated depreciation cost of acquisition includes purchase price and any attributable cost of bringing the assets to working condition for the intended use.

3. DEPRECIATION:-

Depreciation on fixed assets has been provided on written down method applying the rates prescribed in the Income tax Rules, 1962

4. INVENTORIES:-

Project WIP

Projects in progress are valued at cost. Cost includes cost of land, land development rights, materials, services, acquisition of tenancy rights and other related overheads.

Finished Goods

Finished unit (flats) have been valued at cost.

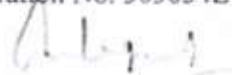
B. NOTES TO ACCOUNTS:-

1. There is no reported Micro, Small and Medium Enterprises with whom principal amount and interest due/payable thereon as on 31.03.18.
2. During the year construction of flats were completed and were further sold and transferred to Sales Account.
3. The expenses incurred in the construction of flats, which were being transferred to WIP A/c till last year, are charged to Income and Expenditure on proportionate basis.
4. Previous Years figures have been regrouped/rearranged wherever necessary to confirm to the current Year's classification.

In terms of our report of even date



For Das & Prasad
Chartered Accountants
Firm Registration No. 303054E



A.K. Agarwal
Partner

Membership No. 062368

Place: Kolkata

Date: 11th June, 2018