

J. M. DAGA & CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF PUNITA PROPERTIES PRIVATE LIMITED

We have audited the accompanying financial statements of **PUNITA PROPERTIES PRIVATE LIMITED** which comprise the Balance Sheet as at March 31, 2018 and the Statement of Profit & Loss for the year ended, and also a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan 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 financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of 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 financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2018, and its **Profit** for the year ended on that date.



J. M. DAGA & CO.
CHARTERED ACCOUNTANTS

Report on Other Legal and Regulatory Requirements

Companies (Auditors Report) Order, 2016 issued by Central Government of India in terms of Sub Section (11) of Section 143 of the Act is not applicable to the company; hence matters specified in paragraph 3 and 4 of the said order have not been reported.

As required by Section 143 (3) of the Act, we report that:

1. 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.
2. 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.
3. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
4. 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.
5. On the basis of the written representations received from the directors as on 31st March, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018 from being appointed as a director in terms of Section 164 (2) of the Act.
6. Since turnover of the company as per latest audited financial statement is less than rupees fifty crores and borrowings from Banks or financial institutions during the year are less than rupees twenty five crores, clause (i) of section 143(3) of Companies Act 2013 regarding reporting on internal financial controls system is not applicable.
7. 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:
 - a) There are no pending litigations against the company.
 - b) The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
 - c) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the company.

4, Govt. Place (North), Kolkata - 700001.

Dated, the 31st day of August, 2018.

For J. M. DAGA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No 329472E

J. M. Daga

Partner
Membership No.052489



PUNITA PROPERTIES PRIVATE LIMITED

2nd Floor, Rajakatra, 167, Netaji Subhas Road, Kolkata - 700007

CIN: U70102WB1992PTC055541

BALANCE SHEET AS ON 31 MAR, 2018

PARTICULARS	NOTE	AS AT 31 MAR, 2018		AS AT 31 MAR, 2017	
EQUITY AND LIABILITIES					
Shareholders' Funds					
Share Capital	2.1	7,55,200		7,55,200	
Reserves & Surplus	2.2	(32,30,042)	(24,74,842)	(34,39,961)	(26,84,761)
Non-Current Liabilities					
Other Long Term Liabilities	2.3	11,77,000	11,77,000	11,77,000	11,77,000
Current Liabilities					
Short Term Borrowings	2.4	5,18,30,126		4,22,40,726	
Other Current Liabilities	2.5	3,54,417		2,87,743	
Short Term Provisions	2.6	70,000	5,22,54,543	45,000	4,25,73,469
TOTAL			5,09,56,701		4,10,65,708
ASSETS					
Non-Current Assets					
Fixed Assets					
<i>Tangible Assets</i>					
Tangible Assets	2.7	12,94,519		13,63,576	
Non Current Investments	2.8	9,38,000		9,38,000	
Long Term Loans & Advances	2.9	85,030		82,390	
Deferred Tax Assets (Net)	2.10	-	23,17,549	62,105	24,46,071
Current Assets					
Inventories	2.11	4,52,84,856		3,73,33,749	
Trade Receivables	2.12	6,55,004		6,03,725	
Cash & Cash Equivalents	2.13	16,16,206		2,72,724	
Short-Term Loans & Advances	2.14	39,760		39,760	
Other Current Assets	2.15	10,43,326	4,86,39,152	3,69,679	3,86,19,637
TOTAL			5,09,56,701		4,10,65,708

Significant Accounting Policies

1

The Notes referred to above forms an integral part of the Financials Statements

2.1 - 2.28

As per our Report annexed

For J. M. Daga & Co.

Chartered Accountants

FRN No. - 329472E

J. M. Daga

(J. M. Daga)

Partner

Membership No. 052489

4, Govt. Place (North), Kolkata - 700 001

Dated, The 31st Day of August 2018.*Ramesh Chand Singh*

Ramesh Chand Singh

DIN: 00260581

For and on behalf of Board

*Rashmi Singh*

Rashmi Singh

DIN: 03555795

PUNITA PROPERTIES PRIVATE LIMITED

2nd Floor, Rajakatra, 167, Netaji Subhas Road, Kolkata - 700007

CIN: U70102WB1992PTC055541

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MAR, 2018

PARTICULARS	NOTE	YEAR ENDED 31 MAR, 2018	YEAR ENDED 31 MAR, 2017
REVENUE			
Revenue from Operations	2.16	4,78,651	4,77,177
Other Income	2.17	1,86,440	47,724
TOTAL REVENUE		6,65,091	5,24,901
EXPENSE			
Cost of Construction Activities	2.18	79,51,107	28,90,793
Changes in Inventories of Work in Progress	2.19	(79,51,107)	(28,90,793)
Employee benefits expense	2.20	1,20,807	1,48,848
Depreciation		69,057	1,11,403
Other expenses	2.21	1,34,703	1,22,950
TOTAL EXPENSE		3,24,567	3,83,201
Profit before Tax (PBT)		3,40,524	1,41,700
Less: Tax Expenses			
Current Tax		70,000	45,000
Taxes for Earlier Years		(1,500)	(2,270)
Deferred tax		62,105	(14,366)
Profit/ (loss) after Tax (PAT)		2,09,919	1,13,336

Earnings per share (Basic - AS 20)

Profit available for Equity shareholders	2,09,919	1,13,336
Weighted average number of equity shares outstanding	7,55,200	7,55,200
Par value per share	10	10
Earnings per share - Basic	0.28	0.15

Significant Accounting Policies

The Notes referred to above forms an integral part of the Financials Statements

1
2.1 - 2.28

As per our Report annexed

For J. M. Daga & Co.

Chartered Accountants

FRN No. - 329472E

For and on behalf of Board



Ramesh Chand Singh

Ramesh Chand Singh
DIN: 00260581

Rashmi Singh

Rashmi Singh
DIN: 03555795

(J. M. Daga)

Partner

Membership No. 052489

4, Govt. Place (North), Kolkata - 700 001

Dated, The 31st Day of August 2018.

PUNITA PROPERTIES PRIVATE LIMITED

1st Floor, Rajakatra, 167, Netaji Subhas Road, Kolkata - 700007

CIN: U70102WB1992PTC055541

Notes to Financial Statement**31st Mar, 18****31st Mar, 17****Note 2.1 - Share Capital****Equity Share of Rs.10/- each)**

	No of Shares	Amount	No of Shares	Amount
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Capital Structure

Authorised

2,50,000

25,00,000

2,50,000

25,00,000

Issued, Subscribed & Paid up

75,520

7,55,200

75,520

7,55,200

Reconciliation of shares outstanding

As at the beginning and end of the year

75,520

7,55,200

75,520

7,55,200

Shareholder's holding more than 5% sharesNo of Shares% holdingNo of Shares% holding

Ramesh Chand Singh

26,025

34.46%

26,025

34.46%

Manoj Kumar Singh

19,425

25.72%

19,425

25.72%

Tishit Singh

9,445

12.51%

9,445

12.51%

Punita Singh

6,000

7.94%

6,000

7.94%

Puja Singh

5,025

6.65%

5,025

6.65%

Terms, preferences and restriction attaching to shares:-

The company has only one class of issued share having par value of Rs. 10/- per share. Each Shareholder is entitled to one vote per share and equal right for dividend. In the event of liquidation the equity shareholders are eligible to receive the remaining assets of the company after payment to all preferential amounts in proportion to their shareholding.

Shares held by holding, ultimate holding and associate

There is no holding, ultimate holding not any associate.

Shares reserved for issue

No Equity Shares have been reserved for issue under option and contracts/commitments for sale of shares/disinvestment as at Balance Sheet date.



PARITY PROPERTIES PRIVATE LIMITED

1st Floor, Rajakatra, 167, Netaji Subhas Road, Kolkata - 700007

Reg. No: U70102WB1992PTC055541

Notes to Financial Statements

31st Mar, 18

31st Mar, 17

Note 2.2 - Reserves & Surplus

Securities Premium

(As per last financial statements)

2,28,800

2,28,800

Surplus

As at the beginning of the period

(36,68,761)

(37,82,097)

Add : Net profit/(loss) for the year

2,09,919

1,13,336

As at the end of the period

(34,58,842)

(36,68,761)

TOTAL

(32,30,042)

(34,39,961)

Note 2.3 - Other Long Term Liabilities

Deposit From Tenants against Rent (Unsecured)

11,77,000

11,77,000

TOTAL

11,77,000

11,77,000

Note 2.4 - Short Term Borrowing

Unsecured Loan including interest accrued, Repayable on Demand)

- Directors

2,46,74,726 ✓

1,64,84,334

- Body Corporates (Non Related)

2,49,90,000

2,36,91,792

- Other (See Note No. 2.26)

21,65,400

20,64,600

TOTAL

5,18,30,126

4,22,40,726

Note 2.5 - Other Current Liabilities

Statutory Dues

3,32,273

2,53,993

Other Liabilities

22,144

33,750

TOTAL

3,54,417

2,87,743

Note 2.6 - Short Term Provisions

Provision for Taxation

70,000

45,000

TOTAL

70,000

45,000



PUNITA PROPERTIES PRIVATE LIMITED

2nd Floor, Rajakatra, 167, Netaji Subhas Road, Kolkata - 700007

CIN: U70102WB1992PTC055541

Notes to Financial Statements

Note 2.7 - Fixed Assets

TANGIBLE

DESCRIPTION OF ASSETS	GROSS BLOCK			DEPRECIATION				NET BLOCK			
	As at 01.04.17	Addition during the period	Deductions during the period	As at 31.03.18	Up to 31.03.17	During the Period	Written off Pursuant to Sch II	Deduction during the period	Up to 31.03.18	As at 31.03.18	As at 31.03.17
Leasehold Building	19,37,802	-	-	19,37,802	6,22,486	57,504	-	-	6,79,990	12,57,812	13,15,316
Air Conditioner	16,300	-	-	16,300	10,962	1,026	-	-	11,988	4,312	5,338
Fire Extinguisher	61,965	-	-	61,965	54,983	2,566	-	-	57,549	4,416	6,982
Computer	61,421	-	-	61,421	58,349	-	-	-	58,349	3,072	3,072
Television	64,790	-	-	64,790	50,754	4,268	-	-	55,022	9,768	14,036
Pump	66,000	-	-	66,000	47,168	3,693	-	-	50,861	15,139	18,832
Total	22,08,278	-	-	22,08,278	8,44,702	69,057	-	-	9,13,759	12,94,519	13,63,576
Previous Year	28,53,969	-	36,887	28,17,082	11,45,053	1,55,035	-	32,382	12,67,706	15,49,376	17,08,916



PUNITA PROPERTIES PRIVATE LIMITED

1st Floor, Rajakatra, 167, Netaji Subhas Road, Kolkata - 700007

CIN: U70102WB1992PTC055541

Notes to Financial Statements**31st Mar, 18****31st Mar, 17****Note 2.8 - Non Current Investments**

	Quantity	Amount	Quantity	Amount
Investment in Equity Instruments : Unquoted Other than Trade, Fully Paid (At Cost) Shares				
Shree Guru Procon Pvt Ltd (FV - Rs.10/-)	62,000	6,38,000	62,000	6,38,000
Shree Wings Construction (P) Ltd (FV - Rs.10/-)	30,000	3,00,000	30,000	3,00,000
TOTAL		9,38,000		9,38,000

Note 2.9 - Long Term Loans & Advances

(Unsecured, Considered Good)				
Security Deposit		85,030		82,390
Advance Income Tax (including TDS)		-		-
TOTAL		85,030		82,390

Note 2.10 - Deferred Tax Assets (net)

(Arising on according WDV of Fixed Assets)				62,105
TOTAL				62,105

Note 2.11 - Inventories (At Cost)

(As taken, valued & certified by management)				
Construction Work in Progress		4,52,84,856		3,73,33,749
TOTAL		4,52,84,856		3,73,33,749

Note 2.12 - Trade Receivable

(Unsecured, considered good)				
Debts outstanding for a period exceeding six months		5,93,625		5,56,000
Other Debits		61,379		47,725
TOTAL		6,55,004		6,03,725

Note 2.13 - Cash and Cash Equivalents

Balances with bank		15,70,130		1,69,912
Cash on hand (As certified by the Management)		46,076		1,02,812
TOTAL		16,16,206		2,72,724

Note 2.14 - Short Term Loans & Advances

(Unsecured, considered good)				
Advance to Employees		39,760		39,760
TOTAL		39,760		39,760

Note 2.15 - Other Current Assets

(Unsecured, considered good)				
Balance with GST		10,43,326		3,69,679
TOTAL		10,43,326		3,69,679



UNTA PROPERTIES PRIVATE LIMITED

3rd Floor, Rajakatra, 167, Netaji Subhas Road, Kolkata - 700007

CIN: U70102WB1992PTC055541

Notes to Financial Statements**31st Mar, 18****31st Mar, 17****Note 2.16 - Revenue from Operations**

Revenue from Operations

Revenue

Rent	2,37,773	2,37,012
Essential Amenities charges, Municipal Taxes & Comm Surcharge	2,40,878	2,40,165
TOTAL	4,78,651	4,77,177

Note 2.17 - Other Income

Other Income

Miscellaneous Income	1,86,440	18,854
Inventory Balance written back	-	13,267
Profit on sale of Motor Car	-	15,603
TOTAL	1,86,440	47,724

Note 2.18 - Cost of Construction Activities

Cost of Construction Activities

Interest paid	32,52,078	26,08,567
Director Remuneration	-	1,80,000
Testing Charges	-	23,000
Municipal Tax	8,00,625	31,772
Salary	1,69,000	33,000
Building Material	23,90,529	-
Labour Charges	12,48,425	-
Miscellaneous Expenses	-	14,454
Electric Charges	15,450	-
Professional fees	75,000	-
TOTAL	79,51,107	28,90,793

Note 2.19 - Changes in Inventories of Construction Activities

Opening Inventories of Construction Activities

Opening Inventories of Construction Activities	3,73,33,749	3,44,42,956
Less : Closing Inventories of Construction Activities	4,52,84,856	3,73,33,749
TOTAL	(79,51,107)	(28,90,793)

Note 2.20 - Employee Benefit Expenses

Employee Benefit Expenses

Salary & Bonus	96,000	1,26,000
Staff Welfare Expenses	24,807	22,848
TOTAL	1,20,807	1,48,848

Note 2.21 - Other Expenses

Other Expenses

Corporation tax on rented premises	49,660	49,660
Rates and Taxes	2,500	6,300
Telephone Charges	7,360	8,964
Repair and Maintenance	46,622	35,132
General expenses	12,811	1,894
Printing fees	5,750	6,000
Professional charges	-	5,000
Auditor's remuneration	-	-
As Audit fees	10,000	10,000
TOTAL	1,34,703	1,22,950



PUNITA PROPERTIES PRIVATE LIMITED

Bajakatra, 2nd Floor, 167, Netaji Subhash Road, Kolkata – 700007

CIN: U70102WB1992PTC055541

Notes to Financial Statements

Note 1. Significant Accounting Policies

a) Basis of preparation of financial statements

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. These financial statements have been prepared to comply in all material aspects with the accounting standards notified under section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

b) System of accounting:

i. The Company follows the mercantile system of accounting and recognizes income and expenditure on an accrual basis except in case of significant uncertainties.

ii. Financial statements are prepared under the historical cost convention.

iii. Estimates and assumptions used in the preparation of the financial statements and disclosures are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements, which may differ from the actual results at a subsequent date.

c) Revenue recognition

i. Revenue/Income (except in case of significant uncertainties) and Cost/Expenditure are generally accounted for on accrual as they are earned or incurred. However, where there is reasonable uncertainty revenue recognition is postponed to extent of uncertainty.

ii. Rental income from assets is recognized on accrual basis except in case where ultimate collection is considered doubtful. Rental income is exclusive of service tax.

d) Fixed assets

Tangible assets are stated at cost of acquisition/ amount substituted for cost, i.e, revaluation amount (in case of revaluation) less accumulated depreciation.

Depreciation is provided on depreciable value (which is cost minus residual value) under written down value method in the manner that the assets is depreciated over the useful life stated in Schedule II of the Companies Act, 2013.

Impairment - An asset is treated as impaired when the carrying cost of the same exceeds its recoverable amount. Such impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of the recoverable amount.

e) Investment

Non Current Investment are stated at cost, except where there is a diminution in value other than temporary in which case a provision is made to the carrying value to recognize the decline.

f) Inventories

Work-in-Progress: At lower of cost or net realisable value.

Cost comprises of cost of land and development, material cost including material lying at sites, construction expenses, finance and administrative expenses which contribute to bring the inventory to their present location and condition.

g) Cash & Cash Equivalents

Cash and cash equivalents for the purpose of in cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.



PUNITA PROPERTIES PRIVATE LIMITED

Rajakatra, 2nd Floor, 167, NetajiSubhash Road, Kolkata – 700007
CIN: U70102WB1992PTC055541

Notes to Financial Statements

h) Employee benefits

The undiscounted amount of Short Term Employee Benefits expected to be paid in exchange of service rendered by the employees is recognized on accrual basis in the Statement of Profit and Loss in the year when the employee actually renders service.

No post-employment benefits are payable to any employee.

i) Taxation

Current Tax is determined as the amount of tax payable in respect of taxable income for the year determined in accordance with the provisions of the Income Tax Act, 1961. Minimum Alternative Tax credit available under section 115JB of the Income Tax Act, 1961 will be accounted in the year in which the benefits are claimed.

Deferred Tax is recognized subject to consideration of prudence on the basis of timing differences being the differences between taxable income and accounting income that originate in one period and capable of reversal in one or more subsequent periods using the tax rates and laws that have been enacted or substantially enacted 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 realized in future.

j) Provisions, contingent liabilities and contingent assets:

Provisions involving a substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. A provision is not discounted to its present value and is determined based on the last estimate required to settle an obligation at the year end. These are reviewed every year end and adjusted to reflect the best current estimates.

Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent and are disclosed by way of notes to financial statements.

Contingent assets are neither recognized nor disclosed in the financial statements.

k) Earnings per share

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

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



PUNITA PROPERTIES PRIVATE LIMITED

Rajakatra, 2nd Floor, 167, NetajiSubhash Road, Kolkata – 700007

CIN: U70102WB1992PTC055541

Notes to Financial Statements

- 2.22 In the opinion of the Board the Current Assets, Loans and Advances are not less than the stated value if realized in ordinary course of business. The provision for all known liabilities is adequate. There is no contingent liabilities except stated, as informed by the Management.
- 2.23 The Company is a Small and Medium Sized Company (SMC) as defined under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. Also the Company is a small company as defined u/s 2(85) of Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standard as applicable.
- 2.24 During the year under review, commercial dealing in immovable properties is the principle and only business activity of the company. In view of the above, the business of the company falls under a single segment. In accordance with the general classification issued by the Institute of Chartered Accountants of India for Companies operating in single segment, the disclosure requirement as per Accounting Standard-17 on "Segment Reporting" is not applicable to the company. The Company's business is mainly concentrated in similar geographical, political and economical conditions; hence disclosure for geographical segment is also not required.
- 2.25 Related Party Disclosures in accordance with AS - 18:

Name of Related Party & Relationship

- a) Key Managerial Person(KMP)
 Punita Singh
 Ramesh Chand Singh
 Deepa Singh
 Rashmi Singh

Transactions with related parties:

<u>Particulars</u>	<u>K.M.P</u>	<u>Relative of K.M.P.</u>	<u>Total</u>
Remuneration	0 (180000)	0 (0)	0 (180000)
Interest Paid	1322324 (1273691)	0 (0)	1322324 (1273691)
Repayment of Loan taken	431932 (575402)	0 (0)	431932 (575402)
Loan taken	7300000 (550000)	0 (0)	7300000 (550000)
<u>Outstanding Balance</u>			
Loan taken	24674726 (16484334)	0 (0)	24674726 (16484334)

(Figures in brackets are figures for previous year.)



JNITA PROPERTIES PRIVATE LIMITED

Rajakatra, 2nd Floor, 167, Netaji Subhash Road, Kolkata – 700007
CIN: U70102WB1992PTC055541

Notes to Financial Statements

- 2.26 The company has accepted loan for Rs 14,00,000/- From a shareholder prior to financial year commencing on 1st April 2014 which has been shown as loan from others under short term borrowing in Note No. 2.4 of these accounts. Total amount outstanding against above loan as on Balance Sheet is Rs. 2165400/- (Previous year Rs. 2064600/-)
- 2.27 Amounts in the financial statements are presented in Rupees and rounded off to the nearest decimals thereof. Previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.
- 2.28 Previous year's figures have been re – grouped and / or rearranged wherever found necessary to make them comparable with current year figures.

For J. M. DAGA & CO.
Chartered Accountants
FRN - 329472E

J. M. Daga

J. M. DAGA)

Partner

Membership No. 052489

, Govt. Place (North), Kolkata – 700 001.

dated, The 31st Day of August, 2018

For and on behalf of Board

Ramesh Chand Singh

Ramesh Chand Singh
DIN: 00260581

Rashmi Singh

Rashmi Singh
DIN: 03555795



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 transmitted electronically with digital signature]

Assessment Year
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name		PAN		
	PUNITA PROPERTIES PRIVATE LIMITED		AABCE2411R		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	
	2ND FLOOR	167, RAJAKATRA			
	Road/Street/Post Office	Area/Locality		Status	
	NETAJI SUBHAS ROAD	BURRABAZAR			
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID	
	KOLKATA	WEST BENGAL	700007		
	Designation of AO(Ward/Circle) WARD 5(3)			Original or Revised	ORIGINAL
	E-filing Acknowledgement Number		310141041270918	Date(DD/MM/YYYY)	27-09-2018
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income	1	131679	
	2	Deductions under Chapter-VI-A	2	0	
	3	Total Income	3	131680	
	3a	Current Year loss, if any	3a	0	
	4	Net tax payable	4	64887	
	5	Interest and Fee Payable	5	7157	
	6	Total tax, interest and Fee payable	6	72044	
	7	Taxes Paid	a Advance Tax	7a	0
			b TDS	7b	0
			c TCS	7c	0
d Self Assessment Tax			7d	72044	
e Total Taxes Paid (7a+7b+7c +7d)			7e	72044	
8	Tax Payable (6-7e)	8	0		
9	Refund (7e-6)	9	0		
10	Exempt Income	Agriculture	10		
		Others			

This return has been digitally signed by RAMESH CHAND SINGH in the capacity of DIRECTORhaving PAN AKKPS9975Q from IP Address 45.123.108.136 on 27-09-2018 at KOLKATADsc SI No & issuer 13923176CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

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 transmitted electronically with digital signature]

Assessment Year
2017-18

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name		PAN			
	PUNITA PROPERTIES PRIVATE LIMITED		AABCE2411R			
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted		
	2ND FLOOR	167, RAJAKATRA				
	Road/Street/Post Office	Area/Locality		Status Pvt Company		
	NETAJI SUBHAS ROAD	BURRABAZAR				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	KOLKATA	WEST BENGAL	700007			
	Designation of AO(Ward/Circle)		WARD 5(3)	Original or Revised ORIGINAL		
	E-filing Acknowledgement Number		221353391250917	Date(DD/MM/YYYY) 25-09-2017		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income		1	131146	
	2	Deductions under Chapter-VI-A		2	0	
	3	Total Income		3	131150	
	3a	Current Year loss, if any		3a	0	
	4	Net tax payable		4	39181	
	5	Interest payable		5	4318	
	6	Total tax and interest payable		6	43499	
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
			c	TCS	7c	0
d			Self Assessment Tax	7d	43500	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	43500	
8	Tax Payable (6-7e)		8	0		
9	Refund (7e-6)		9	0		
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by RAMESH CHAND SINGH in the capacity of DIRECTORhaving PAN AKKPS9975Q from IP Address 115.187.39.239 on 25-09-2017 at KOLKATADsc SI No. & issuer 13923176CN=c-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=cMudhra Consumer Services Limited,C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year
2016-17

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name PUNITA PROPERTIES PRIVATE LIMITED			PAN AABCE2411R		
	Flat/Door/Block No 2ND FLOOR	Name Of Premises/Building/Village 167, RAJAKATRA		Form No. which has been electronically transmitted ITR-6		
	Road/Street/Post Office NETAJI SUBHAS ROAD	Area/Locality BURRABAZAR				
	Town/City/District KOLKATA	State WEST BENGAL	Pin 700007	Status Pvt Company		
	Designation of AO(Ward/Circle) WARD 5(3)			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 487363541081016			Date(DD/MM/YYYY) 08-10-2016		
	1	Gross total income			1	80116
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	80120
	3a	Current Year loss, if any			3a	0
4	Net tax payable			4	24757	
5	Interest payable			5	2975	
6	Total tax and interest payable			6	27732	
7	Taxes Paid	a	Advance Tax	7a	0	
		b	TDS	7b	0	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	27730	
		e	Total Taxes Paid (7a+7b+7c +7d)	7c	27730	
	8	Tax Payable (6-7c)			8	0
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by RAMESH CHAND SINGH in the capacity of DIRECTOR

having PAN AKKPS9975Q from IP Address 202.142.114.54 on 08-10-2016 at KOLKATA

Dsc SI No & issuer: 1395368008CN-(n)Code Solutions CA 2014, OID.2.5.4.51="301, GNFC Infotower", STREET="Bodakdev, S G Road, Ahmedabad", ST=Gujarat, OED.2.5.4.17=380054, OU=Certifying Authority, O=Gujarat Narmada Valley Fertilizers and Chemicals Limited, C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU