

M/s Happymonty's Real Estates Private Limited

ANNUAL AUDIT REPORT

For the year ended 31st March, 2019

From

*M/s BANDYOPADHYAY & DUTT
Chartered Accountants
30/1/1 Basudevpur Road, 1st Floor
Kolkata - 700061*



INDEPENDENT AUDITOR'S REPORT

To The Members of M/s Happymonty's Real Estates Private Limited

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of M/s. Happymonty's Real Estates Private Limited ("*the Company*") which comprises the Balance Sheet as at March 31, 2019 and the Statement of Profit and Loss 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 standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019 and its profit for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that no key audit matters to be communicated in our report.



Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance 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.

That Board of Directors is 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and



other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

The disclosure specified in 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 are not applicable to the company.

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 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 standalone 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 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. The requirement with respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls is not applicable.
- g. The provision of Sec 197(16) of act is not applicable since it is a Private Company.
- h. 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 Bandyopadhyay & Dutt
Chartered Accountants

Firm Registration No. 325116E



(CA P K Bandyopadhyay)

Partner

Membership No.055658

Place: Kolkata

Date: June 28, 2019.

Happymonty's Real Estates Pvt. Ltd
Balance Sheet as at 31 March, 2019

Rs

Particulars		Note No.	As at 31 March, 2019 Rs.	As at 31 March, 2018 Rs.
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	2	100,000	100,000
	(b) Reserves and surplus	3	754,416	696,041
			854,416	796,041
2	Non-current liabilities			
	Long-term borrowings	4	20,432,113	30,366,873
3	Current liabilities			
	Other current liabilities	5	54,937,198	28,714,159
	Short Term Provisions	6	45,470	363,020
			54,982,668	29,077,179
	TOTAL		76,269,197	60,240,093
B	ASSETS			
1	Fixed Assets			
	Tangible Fixed Assets	7	76,838	36,235
2	Non-current assets			
	(a) Non-current assets	8	44,072,815	36,116,075
	(b) Other non-current assets	9	31,335,414	21,629,919
	(c) Deferred Tax Assets		3,850	
			75,412,079	57,745,994
3	Current assets			
	(a) Cash and cash equivalents	10	780,280	2,457,864
			780,280	2,457,864
	TOTAL		76,269,197	60,240,093
	Accompanying notes forming part of the financial statements	1-16		

In terms of our report attached.

For Bandyopadhyay & Dutt
Chartered Accountants
FRN : 325118E

For and on behalf of the Board of Directors

HAPPY MONTY'S REAL ESTATES PRIVATE LIMITED HAPPY MONTY'S REAL ESTATES PRIVATE LIMITED

P.K. Bandyopadhyay
P.K. Bandyopadhyay

Partner
M No - 055658



Sudhakar Choudhary
Director

A. Sanyal
Director

Place : Kolkata
Date : 28/06/2019

Happymonty's Real Estates Pvt. Ltd

Statement of Profit and Loss for the year ended 31 March, 20X9

Particulars		Note No.	Rs	
			For the year ended 31 March, 2019	For the year ended 31 March, 2018
			Rs.	Rs.
1	INCOME			
	Revenue from operations	11	9,598,400	29,818,900
	Other Income	12	19,994	478,397
	Total revenue		9,618,394	30,297,297
2	EXPENSES			
	Cost of Goods Sold	13	9,217,335	28,502,778
	Other expenses	14	212,781	379,569
	Depreciation	7	41,403	9,405
			9,471,519	28,891,752
3	Profit / (Loss) before tax		146,875	1,405,545
4	Tax expense:			
	Current Tax		45,470	363,020
	Deferred Tax (Assets)		(3,850)	-
	Earlier Year Tax		46,880	-
5	Profit / (Loss) for the year		58,375	1,042,525
6	Earnings per share (of ` 10/- each):	15		
	Basic & Diluted negative.		5.84	104.2525
	See accompanying notes forming part of the financial statements	1- 16		

In terms of our report attached.

For Bandyopadhyay & Dutt

Chartered Accountants

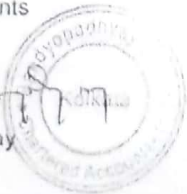
FRN : 325116E

P.K. Bandyopadhyay

P.K. Bandyopadhyay

Partner

M No - 055658



For and on behalf of the Board of Directors

HAPPY MONTYS REAL ESTATES PRIVATE LIMITED

HAPPY MONTYS REAL ESTATES PRIVATE LIMITED

Subhojit Chatterjee

Director

Arindam

Director Director

Place : Kolkata

Date : 28/06/2019

Happymonty's Real Estates Pvt. Ltd

NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH'2019

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of financial statements :
The financial statements have been prepared under historic cost convention in accordance with the generally accepted accounting principles, Accounting Standards issued by the ICAI and the relevant provisions of the Companies Act, 2013
2. Use of Estimates
The preparation of financial statements requires estimates and assumptions to be made that estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.
3. Fixed Assets & Depreciation :
 - a) Fixed assets are stated at cost less accumulated depreciation and impairment losses, if any.
 - b) Depreciation on fixed assets is provided on written down value method at the rates and in the manner prescribed in Schedule XIV to the Companies Act, 2013.
4. Revenue Recognition
Revenue is recognised only when it can be reliably measured and it is reasonable to expect ultimate collection upon sale.
5. Employee Benefits & Social Security :
Long term employee benefits are recognised on the basis of the employee rendered services. Short term benefits are charged to the profit & loss account of the year.
6. Accounting for Taxes :
Provision for current Tax is made in accordance with the Income Tax Act, 1961.
Deferred tax is recognised, subject to the consideration of prudence, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.
7. Deferred Revenue Expenditure
Preliminary expenses are amortised over a period of five years.
8. Provision & Contingent Liability
A provision is recognised when there is a present obligation as a result of past event, that probably requires an outflow of resources and a reliable estimate can be made to settle the amount of obligation. These are reviewed at each year end and adjusted to reflect the best current estimates. Contingent liabilities are not recognised but disclosed in financial statement.



HAPPY MONTYS REAL ESTATES PRIVATE LIMITED

Subhojit Chatterjee

Director

HAPPY MONTYS REAL ESTATES PRIVATE LIMITED

Arjun

Director

Happy Monty's Real Estates Pvt. Ltd
Notes forming part of the financial statements

Note 2 Share Capital

Particulars	Rs			
	As at 31 March, 20X9		As at 31 March, 20X8	
	Number of shares in '00	Rs.	Number of shares in '00	Rs.
(a) Authorised Equity shares of ₹ 10_ each with voting rights	1,000,000	10,000,000	100,000	1,000,000
(b) Issued, Subscribed and paid up Equity shares of ₹ 10_ each with voting rights	10,000	100,000	10,000	100,000
Total	10,000	100,000	10,000	100,000

Particulars

Notes:

2 (i) Reconciliation of the number of shares and

Particulars	Rs					
	Opening Balance (on issue)	Fresh issue	Bonus	Other changes (give details)	Closing Balance	Closing Balance
Equity shares with voting rights						
Year ended 31 March, 20X9						
- Number of shares	10,000				10,000	10,000
- Amount (₹)	100,000				100,000	100,000
Year ended 31 March, 20X8						
- Number of shares	10,000				10,000	10,000
- Amount (₹)	100,000				100,000	100,000

(a) Details of shares held by each shareholder

Class of shares / Name of shareholder	As at 31 March, 20X9		As at 31 March, 20X8	
	Number of shares held (in' 00)	% holding in that class of shares	Number of shares held (in' 00)	% holding in that class of shares
Equity shares with voting rights				
Subhojit Ghosh	2500	25.00	5000	50.00
Monalisa Ghosh	2500	25.00	5000	50.00
Prashant Kr Singh	2500	25.00		
Yashwant Kr Singh	2500	25.00		
Total	10000	100.00	10000	100.00

Note 3 Reserves and Surplus

Particulars	As at 31 March, 20X9	As at 31 March, 20X8
	Rs.	Rs.
a) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	696,041	(346,484)
Add: Profit / (Loss) for the year	58,375	1,042,525
Closing balance	754,416	696,041
Total	754,416	696,041



HAPPY MONTY'S REAL ESTATES PRIVATE LIMITED

HAPPY MONTY'S REAL ESTATES PRIVATE LIMITED

Subhojit Ghosh

Prashant

Notes forming part of the financial statements

Note 7 Fixed assets

Description	Gross Block				Depreciation/Amortisation			Net Block		
	Balance as at 1 April, 20X8	Additions	Disposals / Adjustments	Balance as at 31st March, 20X9	Balance as at 1 April, 20X8	Depreciation / amortisation / expense for the year	Eliminated on disposal of assets / Adjustments	Upto 31 March, 20X9	As at 31 March, 20X9	As at 31 March, 20X8
TANGIBLE ASSETS (A)										
Air Conditioner	26,523.00			26,523.00	5,117.00	8,283.00		13,400.00	18,240.00	26,523.00
Computer		27,458.00		27,458.00		14,777.00		14,777.00	12,681.00	
Television		12,520.00		12,520.00		3,482.00		3,482.00	9,038.00	
CCTV Camera		35,578.00		35,578.00		9,741.00		9,741.00	25,837.00	
Biometric Essl		6,450.00		6,450.00		2,087.00		2,087.00	4,363.00	
Refrigerators	9,712.00			9,712.00	4,288.00	3,033.00		7,321.00	6,679.00	9,712.00
	36,235.00	82,006.00	-	118,241.00	9,405.00	41,403.00	-	50,808.00	76,838.00	36,235.00
INTANGIBLE ASSETS (B)										
TOTAL (A + B)		82,006.00	-	118,241.00	9,405.00	41,403.00	-	50,808.00	76,838.00	36,235.00
Previous Year	-	45,640.00	-	45,640.00		9,405.00	-	9,405.00	36,325.00	-



HAPPY MOUNTAINS REAL ESTATES PRIVATE LIMITED

HAPPY MOUNTAINS REAL ESTATES PRIVATE LIMITED

Sushritha Cuvok

Sushritha Cuvok

Director

Happy Montys Real Estates Pvt. Ltd
Notes forming part of the financial statements
Note 4 Long-term borrowings

Particulars	As at 31	As at 31 March,
	March, 20X9	20X8
a) Other loans and advances		
Secured		
Unsecured (from Directors & Relatives)	20,432,113	30,366,873
Total	20,432,113	30,366,873

Note: Loan taken bearing no interest

Note 5 Other current liabilities

Particulars	As at 31	As at 31 March,
	March, 20X9	20X8
	Rs.	Rs.
Trade Payable	8,094,420	3,151,156
Advance agst Flat booking	38,898,132	24,189,597
Received from Landlord	3,746,320	-
Other payables		
Audit Fees	20,000	30,000
Service Tax Payable	1,306,188	1,306,188
Prof Tax Payable	5,000	5,000
TDS Payable	25,690	-
GST Liabilities	1,751,672	20,542
V K Tiwari & Associates	159,776	11,676
Total	54,937,198	28,714,159

Note 6 Short Term Provisions

Particulars	As at 31 March, 20X9	As at 31 March, 20X8
	Rs.	Rs.
Provisions for Taxation	45,470	363,020
Total -	45,470	363,020

Note 8 Non-current assets

Particulars	As at 31 March, 20X9	As at 31 March, 20X8
A Loans and Advances	3,933,516	1,778,516
B. Advance to Landlord	35,637,463	33,819,371
C. Advance to Suppliers	3,732,100	150,000
D. Advance against Expenses	769,736	368,188
Total	44,072,815	36,116,075

Note 9 Other non-current assets

Particulars	As at 31	As at 31 March,
	March, 20X9	20X8
	Rs.	Rs.
Unamortised expenses		28,000
Work in Progress		
Work in progress - 1/4NL Mukherjee rd	100,000	-
Work in progress - Service Tax	1,279,250	1,279,250
Work in progress - 139 Shibpur Road	29,407,744	19,180,046
Work in progress - 5 AML	548,420	1,142,823
Total	31,335,414	21,601,919

Note 10 Cash and cash equivalents

Particulars	As at 31	As at 31 March,
	March, 20X9	20X8
	Rs.	Rs.
(a) Cash on hand	47,649	1,339,261
(c) Balances with banks		
in current accounts	732,632	1,118,603
Total	780,281	2,457,864



HAPPY MONTYS REAL ESTATES PRIVATE LIMITED

Sudhakar Anand

HAPPY MONTYS REAL ESTATES PRIVATE LIMITED

Arjun

Happy Monty's Real Estates Pvt. Ltd
Notes forming part of the financial statements
Note 11 Revenue from operation

Particulars	Rs	
	As at 31 March, 20X9	As at 31 March, 20X8
	Rs.	Rs.
Sale of Flat	9,598,400	29,818,900
Total	9,598,400	29,818,900

Note 12 Other Income

Particulars	Rs	
	As at 31 March, 20X9	As at 31 March, 20X8
	Rs.	Rs.
Interest	-	12,170
Prior period Income	-	2,160
Other Charges	19,994	364,067
Scrap Sale	-	100,000
Total	19,994	478,397

Note 13 Cost of Goods Sold

Particulars	Rs	
	As at 31 March, 20X9	As at 31 March, 20X8
	Rs.	Rs.
Opening WIP	21,601,919	29,181,500
Less: Transfer	-	1,342,433
Add Purchase	18,950,830	22,265,630
Less Closing WIP	31,335,414	21,601,919
Total	9,217,335	28,502,778

Note 14 Other expenses

Particulars	For the year ended 31 March, 20X9	For the year ended 31 March, 20X8
	Rs.	Rs.
Travelling Exp	0	1500
Cleaning Expenses	12500	0
General Expenses	23854	
GST Late Fees	10810	
Prof Fees	29140	
Roc Filing Fees	4200	1200
Amorisation Exp	28000	
Director's Remuneration	0	200000
Prof Tax	0	68000
Telephone Expenses	0	22594
Payments to auditors (Refer Note (i) below)	20000	30000
Accounting Charges	57000	36000
Bank Charges	27277	20275
Total	212781	379569

Particulars		
Notes:		
(i) Payments to the auditors comprises (net of service tax input credit, where applicable):		
As auditors - Statutory audit Fee	20000	20000
Tax Audit Fee	0	10000
Total	20000	30000



HAPPY MONTYS REAL ESTATES PRIVATE LIMITED

HAPPY MONTYS REAL ESTATES PRIVATE LIMITED

Subhojit Chakraborty
Director

Shruti
Director

Happymonty's Real Estates Pvt. Ltd
Notes forming part of the financial statements
Note 15 Disclosures under Accounting Standards

Particulars	For the year ended	For the year ended		
	31 March, 20X9	31 March, 20X8		
a. Earnings per share				
Basic				
Continuing operations				
Net profit / (loss) for the year from operations	58,375	1042525		
Par value per share Rs				
Earnings per share from operations - Basic	10/-	10/-		
5.84		104.25		
b. Segment Reporting (AS - 17)	Since the company is engaged in single business, the disclosure requirement relating to primarily and secondary segment as per accounting standard is not applicable to the company. Similarly the area of operation of the company is within one geographical segment only, the disclosure relating to geographical segment is also not applicable.			
c. Related party disclosures (AS - 18)	Rs.			
	3/31/2019		3/31/2018	
Name of Related party and nature of relationship & nature of transaction	Transaction Value	Outstanding amounts carried in the Balance Sheet (Rs)	Transaction Value	Outstanding amounts carried in the Balance Sheet (Rs)
		(Cr)		(Cr)
i. Subsidiaries				
None				
ii. Associates, Joint venture and investing parties				
Sourya Ghosh(Minor)- Son of Director	0	527000(Cr)	673000(Dr)	527000(Cr)
iii. Directors				
Subhrojit Ghosh - Loan from director	8209100(Dr)	1177067(Dr)	5628650(Dr)/ 2978228(Cr)	7032033(Cr)
Monalisa Ghosh -		3404660(Dr)	2117725(Dr) /	3404660(Dr)
Prashanta Singh		4189000(Cr)	408065(Cr)	4189000(Cr)
iv. Key management personnel				
None				
v. Enterprise over which any person described in (i) or (iv) above is able to exercise significant influence.				
Happy Heaven(Prop. Monalisa Ghosh)		3695000(Cr)		3695000
Happy Construction(Prop. Monalisa Ghosh)	2775000(Dr)/ 620000(Cr)	3933516(Dr)	3342601(Dr)/ 1976085(Cr)	1778516(Dr)
Trinity Developers (Prop. Subhrojit Ghosh)		4750000(Cr)		4750000
Happy Regency (Prop. Subhrojit Ghosh)		3078500(Cr)	0	3078500
Happy Raj Ganapati Developers	4129000(Dr)/ 396900(Cr)	3732100(Dr)		
Raj Ganapati Enterprise (Prop. Prashant Singh)	1925000(Dr) /199840(Cr)	8704340(Cr)	4580000	10430000
Happy Raj Ganapati Enterprise(Partnership)		70000(Cr)	70000(Cr)	70000
d. Previous years figures have been regrouped and rearranged wherever necessary.				

Note 16 Additional information to the financial statements

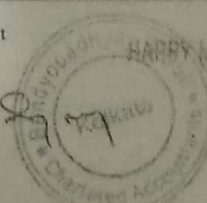
Note	Particulars
a	There is no dues to Micro and Small Enterprises to the extent such parties have been identified on the basis of
b	The Loans and Advances received from the directors or their relatives and the interest on such loan has not
c	Contingent Liability - Nil
d	None of the employees have put in the minimum number of years of employment to be eligible for gratuity or other employee benefits.
e	The compliance with respect to Tax deducted at source for the expenses incurred is pending
f	The Sundry Creditors and loans and advances are subject to confirmations reconciliation and adjustments if any.
g	The GST Returns are subject to reconciliation and revisions. The consequential effect, if any will adjust in the future books of accounts.
h	The Service Tax has not been provided for an amount of Rs.402157/-, the liabilities against service tax appears in accounts has not yet been paid by the company as the same has not yet received from the party.

For Bandyopadhyay & Dutt
Chartered Accountants

FRN: 325116E

P.K.Bandyopadhyay
Partner
M No - 055658

Date: 28/06/2019



HAPPY MONTYS REAL ESTATES PRIVATE LIMITED HAPPY MONTYS REAL ESTATES PRIVATE LIMITED

Director



Director

Director