



FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the
accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of SRIKRISHNA INFRASTRUCTURE AND HOUSING DGP PRIVATE LTD SHAL BAGAN ROAD, BENACHITY, DURGAPUR, WEST BENGAL, 713213 AAOCSI283A was conducted by Us HAJRA SINGH AND DHAR in pursuance of the provisions of the INCOME TAX ACT Act, and We annex here to a copy of Our audit report dated 05/09/2018 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018
- (b) the audited balance sheet as at 31/03/2018; and
- (c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor.

Sl No.	Qualification Type	Observations/Qualifications
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Place DURGAPUR
Date 05/09/2018

Name SANTOSH KUMAR GUPTA
Membership Number 062702
FRN (Firm Registration Number) 0317028E
Address BHIRINGEE MORE, BENACHITY, DURGAPUR, WEST BENGAL, 713213





FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of SRIKRISHNA INFRASTRUCTURE AND HOUSING DGP PRIVATE LTD SHAL BAGAN ROAD, BENACHITY, DURGAPUR, WEST BENGAL, 713213 AAQCS1283A was conducted by Us HAJRA SINGH AND DHAR in pursuance of the provisions of the INCOME TAX ACT Act, and We annex here to a copy of Our audit report dated 05/09/2018 along with a copy each of

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2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any:

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
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Place DURGAPUR
Date 05/09/2018

Name SANTOSH KUMAR GUPTA
Membership Number 062702
FRN (Firm Registration Number) 0317028E
Address BHIRINGEE MORE, BENACHITY, DURGAPUR, WEST BENGAL, 713213



FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		SRIKRISHNA INFRASTRUCTURE AND HOUSING DGP PRIVATE LTD			
2	Address		SHAL BAGAN ROAD, BENACHITY, DURGAPUR, WEST BENGAL, 713213			
3	Permanent Account Number (PAN)		AAQCSI283A			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Goods and Services tax WEST BENGAL	19AAQCSI283A1ZA			
	2	Service Tax	AAQCSI283ASD001			
5	Status		Company			
6	Previous year from		01/04/2017 to 31/03/2018			
7	Assessment Year		2018-19			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9	a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
	S.No.	Name				Profit Sharing Ratio (%)
	1					
9	b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
10	a Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	S.No.	Sector		Sub Sector		Code
	1	REAL ESTATE AND RENTING SERVICES		Developing and sub-dividing real estate into lots		07003
10	b If there is any change in the nature of business or profession, the particulars of such change					
	S.No.	Business	Sector	SubSector		No
11	a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	S.No.	Books prescribed				Yes
	1	CASH BOOK, LEDGER, JOURNAL, STOCK /SALE/PURCHASE REGISTER ETC.				
11	b List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State PinCode
	1	CASH BOOK, LEDGER, JOURNAL, STOCK /SALE/PURCHASE REGISTER ETC.	SHAL BAGAN ROAD	BENACHITY	DURGAPUR	WEST BE NGAL 713213
11	c List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK, LEDGER, JOURNAL, STOCK /SALE/PURCHASE REGISTER ETC.					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					
	S.No.	Section				Amount
		Nil				
13	a Method of accounting employed in the previous year		Mercantile system			



13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No					
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.								
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)					
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No					
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.								
	S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)				
		Total							
13 f	Disclosure as per ICDS.								
	S.No.	ICDS	Disclosure						
	1	ICDS I - Accounting Policies	AS PER NOTES TO ACCOUNTS						
	2	ICDS II - Valuation of Inventories	Inventories including stores are valued at lower of cost and net realizable value. FIFO method is used as Cost formulae.						
	3	ICDS III - Construction Contracts	Revenue is recognized under percentage of completion method. The stage of completion is determined on physical proportion of contract work completed. Extra work and variation in contract due to escalation or as mutually agreed, to the extent that it is probable that they will result in revenue and can be reliably measured is also covered. Gross contract recognizes Rs. 48379264.00						
	4	ICDS IV - Revenue Recognition	Revenue is recognized when sale of service occurred as in this trade, property in goods along with risk and rewards is transferred to buyer as and when the sale is occurred.						
	5	ICDS V - Tangible Fixed Assets	Fixed Assets are stated at cost of acquisition and related expenditure less accumulated depreciation/amortization.						
	6	ICDS VII - Governments Grants	NOT APPLICABLE						
	7	ICDS IX - Borrowing Costs	Borrowing cost attributable to the acquisition of qualifying assets is added to the cost up to the date when such assets are ready for their intended use. Other borrowing costs are recognized as expenses in the period in which these are incurred. Borrowing Cost capitalized during the previous year is Rs. NIL.						
	8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	NOT APPLICABLE						
14 a	Method of valuation of closing stock employed in the previous year.			AT COST					
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No					
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)					
15	Give the following particulars of the capital asset converted into stock-in-trade								
	S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade				
		Nil							
16	Amounts not credited to the profit and loss account, being:-								
16 a	The items falling within the scope of section 28								
	S.No.	Description	Amount						
		Nil							
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned								
	S.No.	Description	Amount						
16 c	Escalation claims accepted during the previous year								
	S.No.	Description	Amount						
		Nil							
16 d	Any other item of income								
	S.No.	Description	Amount						
		Nil							
16 e	Capital receipt, if any								
	S.No.	Description	Amount						
		Nil							
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:								
	S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable



18 Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV / Actual (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A + B - C - D)
				Purchase Value (1)	CENT VAT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
1	Plant & Machinery @ 40%	40%	12241	25000	0	0	0	25000	0	9896	27345

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
		Nil	

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

S.No.	Description	Amount
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20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
		Nil			

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure		Amount in Rs.
S.No.	Particulars	
Personal expenditure		
S.No.	Particulars	Amount in Rs.
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		
S.No.	Particulars	Amount in Rs.
Expenditure incurred at clubs being entrance fees and subscriptions		
S.No.	Particulars	Amount in Rs.
Expenditure incurred at clubs being cost for club services and facilities used.		
S.No.	Particulars	Amount in Rs.
Expenditure by way of penalty or fine for violation of any law for the time being force		
S.No.	Particulars	Amount in Rs.
Expenditure by way of any other penalty or fine not covered above		
S.No.	Particulars	Amount in Rs.
Expenditure incurred for any purpose which is an offence or which is prohibited by law		
S.No.	Particulars	Amount in Rs.

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
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(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address Line 1	Address Line 2	City or Town or District	Pincode
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												payee, if available										
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.																						
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any											
(iii) as payment referred to in sub-clause (ib)																						
(A) Details of payment on which levy is not deducted:																						
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode													
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.																						
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any											
(iv) fringe benefit tax under sub-clause (ic)																						
(v) wealth tax under sub-clause (iia)																						
(vi) royalty, license fee, service fee etc. under sub-clause (iib).																						
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).																						
S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode														
(viii) payment to PF /other fund etc. under sub-clause (iv)																						
(ix) tax paid by employer for perquisites under sub-clause (v)																						
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;																						
S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks																
(d) Disallowance/deemed income under section 40A(3):																						
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											Yes											
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available																	
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes											
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available																	
(e) Provision for payment of gratuity not allowable under section 40A(7)																						
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)																						
(g) Particulars of any liability of a contingent nature																						
S.No.	Nature Of Liability	Amount in Rs.																				
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income																						
S.No.	Nature Of Liability	Amount in Rs.																				
(i) Amount inadmissible under the proviso to section 36(1)(iii)																						
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006																					
23	Particulars of any payment made to persons specified under section 40A(2)(b).																					
S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Amount																	
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AB																					
S.No.	Section	Description	Amount																			
Nil																						



25	Any amount of profit chargeable to tax under section 41 and computation thereof.					
	S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any
	Nil					
26	(i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-				
26	(i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-				
26	(i)(A)(a)	Paid during the previous year				
	S.No.	Section	Nature of liability		Amount	
	Nil					
26	(i)(A)(b)	Not paid during the previous year				
	S.No.	Section	Nature of liability		Amount	
26	(i)B	was incurred in the previous year and was				
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)				
	S.No.	Section	Nature of liability		Amount	
	Nil					
26	(i)(B)(b)	not paid on or before the aforesaid date				
	S.No.	Section	Nature of liability		Amount	
	Nil					
(State whether sales tax, goods and services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.)			Yes	PROFESSIONAL TAX		
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts				No
		CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts		
		Opening Balance				
		Credit Availed				
		Credit Utilized				
		Closing/Outstanding Balance				
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-				
	S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	
	Nil					
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii)					No
	S.No.	Name of the person from whom shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received
						Amount of consideration paid
						Fair Market value of the shares
	Nil					
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii b). If yes, please furnish the details of the same					No
	S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares
	Nil					
A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?					No
A(b)	If yes, please furnish the following details:					
	S.No.	Nature of income:			Amount (in Rs.)	
B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56					No
B(b)	If yes, please furnish the following details:					
	S.No.	Nature of income:			Amount (in Rs.)	
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)					No



S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil												
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.											No
A(b)	If yes, please furnish the following details:											
S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.											No
B(b)	If yes, please furnish the following details:											
S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B.							
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)					
Nil												
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019)											No
C(b)	If yes, please furnish the following details:											
S.No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement										
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-											
S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.				
Nil												
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-											
S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the	Amount of specified sum	Whether the specified sum was taken or accepted by cheque or bank	In case the specified sum was taken or accepted by cheque or bank draft, whether the						



				assessee) of the person from whom specified sum is received	taken or accepted	draft or use of electronic clearing system through a bank account	same was taken or accepted by an account payee cheque or an account payee bank draft.
				Nil			

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt
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31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt
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31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment
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31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
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(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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Nil

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than
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by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Nil

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.
Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order)			Remarks
				Amount as assessed	Order U/S and Date		
Nil							

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. No

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. No
If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. No
If yes, please furnish details of the same

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. No
If yes, please furnish the details of speculation loss if any incurred during the previous year

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) No

S.No.	Section	Amount
Nil		

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish Yes

S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	CALS31277B	194H	Commission or brokerage	50000	50000	50000	2500	0	0	0

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details: Yes



S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported					
I	CALS31277B	26Q	30/10/2017	30/10/2017	Yes						
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish. No										
	S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	Amount	Dates of payment.					
	Nil										
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
	Nil										
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35 bA	Raw materials :										
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
	Nil										
35 bB	Finished products :										
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
	Nil										
35 bC	By products :										
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
	Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
	S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts	Amount	Dates of payment			
	Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2										No
A(b)	If yes, please furnish the following details:										
	S.No.	Amount received (in Rs.)	Date of receipt								
37	Whether any cost audit was carried out										No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor										
38	Whether any audit was conducted under the Central Excise Act, 1944										No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										



39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor							No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor							
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
No	Particulars	Previous Year			Preceding previous Year			
a	Total turnover of the assessee	48379264			8629850			
b	Gross profit / Turnover			%			%	
c	Net profit / Turnover	8456127	48379264	17.48 %	1122111	8629850	13.00 %	
d	Stock-in-Trade Turnover			%			%	
e	Material consumed/ Finished goods produced			%			%	
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)								
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings							
	S.No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil							
42	A(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?							No
	A(b) If yes, please furnish the following details:							
	S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported	
43	A(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286							No
	A(b) If yes, please furnish the following details:							
	S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			
	A(c) If Not due, please enter expected date of furnishing the report							
44	Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is applicable from 1st April, 2019)							
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST	
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities		

Place: **DURGAPUR**
Date: **05/09/2018**

Name: **SANTOSH KUMAR GUPTA**
Membership Number: **062702**
FRN (Firm Registration Number): **0317028E**
Address: **BHIRINGEE MORE, BENACHITY, DURGAPUR, WEST BENGAL, 713213.**



Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 40%	1	01/03/2018	01/03/2018	25000	0	0	0	25000
Total of Plant & Machinery @ 40%								25000



Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0





Independent Auditor's Report

To the Members of
SRIKRISHNA INFRASTRUCTURE & HOUSING (DGP) PVT. LTD.

Report on the Financial Statements

We have audited the accompanying financial statements of Srikrishna Infrastructure & Housing (Dgp) Pvt. Ltd. which comprise the Balance Sheet as at March 31, 2018, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and 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 (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, read with relevant rules issued thereunder.

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 March 31, 2018, and its Profit/Loss and its Cash Flow for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable to the company.
2. As required by section 143 (3) of the Act, we report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c. the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account



- d. in our opinion, the aforesaid (Standalone) financial statements comply with the Accounting Standards specified under section 133 of the Act, read with relevant rules issued thereunder.
- e. On the basis of written representations received from the directors as on March 31, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. the Company does not have any pending litigations which would impact its financial position.
 - ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For and on behalf of
HAJRA SINGH AND DHAR
Chartered Accountants
Firm's registration number: 317028E



[CA. SANTOSH KUMAR GUPTA]

Partner

Membership number: 062702

Place: DURGAPUR

Date: 05/09/2018

SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Balance Sheet as at 31/03/2018

	Notes	31-03-2018 (in Rs.)	31-03-2017 (in Rs.)
EQUITY AND LIABILITIES			
Shareholders Fund			
Share Capital	1	17,10,000.00	17,10,000.00
Reserves & Surplus	2	61,88,892.35	(90,024.54)
Money Received against Warrants			
		78,98,892.35	16,19,975.46
Share Application Money pending allotment			
Non-current Liabilities			
Long Term Borrowings			
Deferred Tax Liabilities (Net)	3	5,435.00	5,465.00
Other Long Term Liabilities			
Long Term Provisions			
		5,435.00	5,465.00
Current Liabilities			
Short Term Borrowings	4	10,00,000.00	20,00,000.00
Trade Payables		1,08,40,370.00	55,40,170.00
Other Current Liabilities	5	1,61,04,124.00	3,56,61,235.00
Short Term Provisions	6	21,77,241.00	2,05,964.14
		3,01,21,735.00	4,34,07,369.14
Total		3,80,26,062.35	4,50,32,809.60
ASSETS			
Non-current Assets			
Fixed Assets			
Tangible Assets	7	28,168.10	12,241.10
Intangible Assets			
Capital Work-in-Progress			
Intangible Assets under development			
Non-current Investments	8	1,56,43,169.00	
Deferred Tax Assets (Net)	3		
Long Term Loans & Advances			
Other Non-current Assets			
		1,56,71,337.10	12,241.10
Current Assets			
Current Investments			
Inventories	9	1,48,94,676.99	3,91,11,632.00
Trade Receivables			
Cash and Cash Equivalents	10	23,27,397.26	36,99,476.50
Short Term Loans & Advances	11	24,21,400.00	14,57,000.00
Other Current Assets	12	27,11,251.00	7,52,460.00
		2,23,54,725.25	4,50,20,568.50
Total		3,80,26,062.35	4,50,32,809.60

Significant Accounting Policies 22
The accompanying notes are an integral part of the financial statements

HAJRA SINGH & DHAR
Chartered Accountants


SANTOSH KUMAR GUPTA
PARTNER
M.No.062702



Place : DURGAPUR-713213
Date : 05/09/2018

For and on behalf of the Board

DEBASISH RAY
Director

SUBHASIS RAY
Director

SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Profit / Loss for the period ending 31/03/2018

	Notes	31-03-2018 (in Rs.)	31-03-2017 (in Rs.)
Continuing Operations			
REVENUE			
Revenue from Operations	13	4,83,79,264.00	86,29,850.00
Less : Excise Duty		-	-
Revenue from Operations (Net)		4,83,79,264.00	86,29,850.00
Increase in Inventories of FG/WIP/Stock-in-trade	14	-	81,80,982.00
Other Income	15	7,14,633.00	-
Total Revenue		4,90,93,897.00	1,68,10,832.00
EXPENSES			
Construction Cost	10	1,53,75,255.99	1,50,24,982.00
Purchases of Stock-in-Trade		-	-
Decrease in Inventories of FG/WIP/Stock-in-trade		2,42,16,955.01	-
Employee Benefit Expenses	16	3,45,000.00	3,71,880.00
Finance Cost	17	2,653.25	1,054.50
Depreciation & Amortisation Expenses	18	9,073.00	20,986.00
Other Expenses	19	6,88,831.86	2,69,819.00
Total Expenses		4,06,37,769.11	1,56,88,721.50
Profit Before Exceptional and Extraordinary Items & Tax		84,56,127.89	11,22,110.50
Exceptional Income / Expenses		-	-
Profit Before Extraordinary Items & Tax		84,56,127.89	11,22,110.50
Prior Period Items		-	-
Extraordinary Items		-	-
Profit Before Tax		84,56,127.89	11,22,110.50
Provision for Taxation	20	21,77,211.00	2,05,640.14
Profit/(Loss) for the period from continuing operations		62,78,916.89	9,16,470.36
Discontinuing Operations			
Profit/(Loss) from Discontinuing operations		-	-
Tax expense of Discontinuing operations		-	-
Profit/(Loss) from Discontinuing operations after Tax		62,78,916.89	9,16,470.36
Profit/(Loss) for the period		62,78,916.89	9,16,470.36
Earnings per Share			
Basic EPS (in Rs.)	21	-	-
Diluted EPS (in Rs.)		-	-
Face value per Equity Share		-	-
Average No. of Shares for Basic EPS		-	-
Adjustment to Average No. of Shares		-	-
Average No. of Shares for Diluted EPS		-	-

HAJRA SINGH & DHAR
Chartered Accountants

SANTOSH KUMAR GUPTA
PARTNER
M.No.062702



Place :DURGAPUR-713213
Date : 05/09/2018

For and on behalf of the Board

DEBASISH RAY
Director

SUBHASIS RAY
Director

SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

SHALBAGAN ROAD BENACHITY DURGAPUR, BURDWAN 713213

Cash Flow Statement for the year ended 31/3/2018

(Amount in Rs.)

Particulars	Figures as at end of the current reporting period		Figures as at end of the previous reporting period	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		84,56,127.89		11,22,110.50
<u>Adjustments for:</u>				
Depreciation and amortisation	9,073.00	(7,05,560.00)	20,986.00	20,986.00
Amortisation	-		-	
(Profit) / loss on sale / write off of assets	-		-	
Finance costs (Interest on Term Loan)	-		-	
Interest income	(7,14,633.00)		-	
Dividend income	-		-	
Net (gain) / loss on sale of investments	-		-	
Operating profit / (loss) before working capital changes		77,50,567.89		11,43,096.50
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Trade receivables	-	2,12,93,764.01	-	(95,03,286.00)
Inventories	2,42,16,955.01		(81,80,982.00)	
Short-term loans and advances	(9,64,400.00)		(14,57,000.00)	
Other current assets	(19,58,791.00)		1,34,696.00	
Other non-current assets	-		-	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	53,00,200.00	(1,42,56,911.00)	55,40,170.00	99,99,994.00
Other current liabilities	(1,95,57,111.00)		44,59,824.00	
Short-term provisions	-		-	
Long-term provisions	-		-	
Cash flow from extraordinary items		1,47,87,420.90		16,39,804.50
Cash generated from operations		1,47,87,420.90		16,39,804.50
Net income tax (paid) / refunds		(2,05,964.14)		-
Net cash flow from / (used in) operating activities (A)		1,45,81,456.76		16,39,804.50
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital	(25,000.00)	6,89,633.00	-	-
Proceeds from sale of fixed assets	-		-	
Investments in Gold Coin	-		-	
Loans & advances given to Subsidiaries	-		-	
Interest received	7,14,633.00		-	
Net (gain) / loss on sale of investments	-		-	
Dividend received	-		-	
Cash flow from extraordinary items		-		-
Net cash flow from / (used in) investing activities (B)		6,89,633.00		-



Particulars	Figures as at end of the current reporting period		Figures as at end of the previous reporting period	
C. Cash flow from financing activities				
Proceeds from issue of equity shares	-	(10,00,000.00)	-	-
Share Application Money of equity shares	-	-	-	-
Proceeds from issue of preference shares	-	-	-	-
Proceeds from long-term borrowings net of repayment	-	-	-	-
Net increase / (decrease) in working capital borrowings	(10,00,000.00)	-	-	-
Repayment of other short-term borrowings	-	-	-	-
Preliminary Expenses	-	-	-	-
Finance cost	-	-	-	-
Cash flow from extraordinary items	-	-	-	-
Net cash flow from / (used in) financing activities (C)		(10,00,000.00)		
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		1,42,71,089.76		16,39,804.50
Cash and cash equivalents at the beginning of the year		36,99,476.50		20,59,672.00
Cash and cash equivalents at the end of the year		1,79,70,566.26		36,99,476.50
Reconciliation of Cash and cash equivalents with the				
Cash and cash equivalents as per Balance Sheet		1,79,70,566.26		36,99,476.50
(a) Cash on hand		39,019.01		8,878.00
(b) Balances with banks				
(i) In current accounts		22,88,378.25		36,90,598.50
(ii) Cheque/DD in Hand		-		-
(iii) In Fixed deposit accounts		1,56,43,169.00		-
(c) Interest accrued on deposits		-		-
(d) Current investments considered as part of cash & cash		-		-

See accompanying notes forming part of the financial statements

HAJRA SINGH & DHAR
Chartered Accountants

SANTOSH KUMAR GUPTA
PARTNER
M.No.062702



For and on behalf of the Board

DEBASISH RAY
Director

SUBHASIS RAY
Director

SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

1. SHARE CAPITAL	31-03-2018	31-03-2017
Authorised Share Capital :		
Equity Shares 200000 of Rs.10 each	2000000.00	2000000.00
	2000000.00	2000000
Issued Subscribed and Paid Up Capital :		
Equity Shares 171000 of Rs.10 each	1710000.00	1710000.00
	1710000.00	1710000.00
	1710000.00	1710000.00

a. Reconciliation of Shares Outstanding Equity Shares

At the beginning of the period	171000	40000
Addition during the period	0	131000
Deduction during the period	0	0
Outstanding at the end of the period	171000	171000

b. Rights, Preference & Restrictions attached to each class of Share Capital

The company has one class of Equity share having a par value of Rs.10/- per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amount in proportion of their shareholding.

c. Details of shareholders holding more than 5% shares in the company

Details of Shareholder	As at 31st March'2018	As at 31st March'2017
1. DEBASISH RAY	700000 41.00%	700000 41.00%
2. SUBHASIS RAY	1010000 59.00%	1010000 59.00%



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

2. RESERVES & SURPLUS

	31-03-2018	31-03-2017
Capital Surplus		
As per last Balance Sheet		
Add : Additions during the year		
Less : Transfer / Adjustment during the year		
Profit & Loss Account		
As per last Balance Sheet		
Add : Transfer from General Reserves	(90,024.54)	(10,06,494.90)
Add : Transfer from Capital Reserves		
Add : Transfer from Special Sources		
Add : Transfer from Other Reserves		
Add : Other Additions		
Less : Transfer to General Reserves		
Less : Transfer to Statutory Reserves		
Less : Transfer to Capital Reserves		
Less : Transfer to Capital Redemption Reserves		
Less : Transfer to Debenture Redemption Reserves		
Less : Transfer to Other Reserves		
Less : Appropriation for Interim Dividend		
Less : Appropriation for Final Dividend		
Less : Appropriation for Preference Dividend		
Less : Appropriation for Special Dividend		
Less : Appropriation for Dividend Distribution Tax on Equity Dividend		
Less : Appropriation for Dividend Distribution Tax on Preference Dividend		
Less : Other Deductions(Misc/Preliminary Expd not w/off)		
	(90,024.54)	(10,06,494.90)
Surplus / (Deficit) during the year	62,78,916.89	9,16,470.36
	61,88,892.35	(90,024.54)
	61,88,892.35	(90,024.54)



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

3. DEFERRED TAX ASSET / LIABILITIES

31-03-2018

31-03-2017

Deferred Tax Liabilities

Fixed Assets
Others

0
5465.00 5789.00
5465.00 5789.00

Deferred Tax Assets

Fixed Assets
Others

30.00 0
324
30.00 324

-5435.00 -5465.00



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

4. LONG TERM BORROWINGS	31-03-2018	31-03-2017
Loans Repayable on Demand - Secured		
Banks	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Loans Repayable on Demand - Unsecured		
Related Parties	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Amount Due from Related Parties - Secured		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Amount Due from Related Parties - Unsecured		
Debasish Ray	1000000.00	2000000.00
	<u>1000000.00</u>	<u>2000000.00</u>
Deposits - Secured		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Deposits - Unsecured		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Other Short Term Borrowings - Secured		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Other Short Term Borrowings - Unsecured		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
	<u>1000000.00</u>	<u>2000000.00</u>



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

	31-03-2018	31-03-2017
5. OTHER CURRENT LIABILITIES		
Advance for Flat Booking	16036324.00	35380575.00
Other Advance	0.00	225500.00
Other Payables	67800.00	55,160.00
	16104124.00	35661235.00

Other Payables	0.00	0.00
TDS Payable	25000.00	20000.00
Accounting Charges	17000.00	14160.00
Audit Fees	25800.00	21000.00
Salary payable		
	67,800.00	55,160.00



Note-5
FIXED ASSETS

Particulars	Rate	ORIGINAL COST				DEPRECIATION				Net Block
		Opening Balance As at 01/04/2017	Additions	Deductions/Adjustments	As at 31/3/2018	Upto 31/3/2017	Additions	Deductions/Adjustments	As at 31/3/2018	W.D.V. As On 31/03/2018
Computer	63.16%	21,000.00	-	-	21,000.00	13,758.53	4,574.00	-	18,332.53	2,667.47
Printer	63.16%	14,500.00	-	-	14,500.00	9,500.37	3,158.00	-	12,658.37	1,841.63
Computer Software	63.16%	-	25,000.00	-	25,000.00	-	1,341.00	-	1,341.00	23,659.00
TOTAL		35,500.00	25,000.00	-	60,500.00	23,258.90	8,073.00	-	32,331.90	28,168.10



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

8. NON-CURRENT INVESTMENTS	31-03-2018	31-03-2017
A. Quoted Investments		
1. Trade Investments		
In Government Securities of Local Authorities	0	0
In Debt Securities	0	0
In Equity Securities	0	0
In Preference Securities	0	0
Other Investments	0	0
	<u>0</u>	<u>0</u>
2. Non-Trade Investments		
In Government Securities of Local Authorities	0	0
In Debt Securities	0	0
In Equity Securities	0	0
In Preference Securities	0	0
Other Investments	0	0
	<u>0</u>	<u>0</u>
3. Other Investments		
Investments in Associates	0	0
Investments in Joint Venture	0	0
Investments in Subsidiaries	0	0
Investments in Controlled Special Purpose Entities	0	0
	<u>0</u>	<u>0</u>
B. Unquoted Investments		
1. Trade Investments		
In Government Securities of Local Authorities	0	0
In Debt Securities	0	0
In Equity Securities	0	0
In Preference Securities	0	0
In Mutual Funds	0	0
In Property	0	0
Other Investments	0	0
	<u>0</u>	<u>0</u>
2. Non-Trade Investments		
In Government Securities of Local Authorities	0	0
In Debt Securities	0	0
In Equity Securities	0	0
In Preference Securities	0	0
In Mutual Funds	0	0
In Property	0	0
Other Investments	15643169	0
Gold Coin	0	0
	<u>15643169</u>	<u>0</u>
3. Other Investments		
Investments in Associates	0	0
Investments in Joint Venture	0	0
Investments in Subsidiaries	0	0
Investments in Controlled Special Purpose Entities	0	0
Investment in Capital of Partnership Firm	0	0
	<u>0</u>	<u>0</u>
Less : Provision for Diminution in Non-current Investments	0	0
	<u>15643169</u>	<u>0</u>



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

9. INVENTORIES	31-03-2018	31-03-2017
Building Materials	27815498.99	19172373.00
Building Plan Levy	966211.00	966211.00
Consultancy Fees	30000.00	30000.00
Labour Charges	6958127.00	7101393.00
Deposit For Water Connection	225000.00	225000.00
Legal Expenses	235300.00	235300.00
NOC Fire	10000.00	10000.00
Expenses for Electricity	1282269.00	1270966.00
Expenses for Fire Services	298085.00	233720.00
Generator	355000.00	355000.00
Pump	29300.00	14500.00
Lift purchased	1026000.00	994000.00
Water Supply	25603.00	25603.00
Advance for Land	22473213.00	14962178.00
BLRO Fees and Expenses	14965.00	14965.00
Drawing and Design	64500.00	64500.00
Holding Tax	121139.00	24632.00
NOC for Conversion ADDA	242291.00	242291.00
NOC for Fifth Floor	13000.00	13000.00
Building Design	20000.00	0.00
Conversion fees	80386.00	0.00
Testing Charges (Soil)	45000.00	0.00
Total	62330887.99	45955632.00
Less: Cost of Flat Sold	47436211.00	6844000.00
Total	14894676.99	39111632.00



10. CASH & CASH EQUIVALENTS

	31-03-2018	31-03-2017
Cash Balance on Hand		
Cash in Hand	39019.01	8878.00
	<u>39019.01</u>	<u>8878.00</u>
Bank Balance with Scheduled Bank		
In Current Accounts	2288378.25	3690598.50
In Deposit Accounts	0.00	0.00
	<u>2288378.25</u>	<u>3690598.50</u>
Bank Balance with Other Banks		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Cheques, Drafts on Hand	0.00	0.00
Other Cash & Cash Equivalents	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
	<u>2327397.26</u>	<u>3699476.50</u>



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

11. SHORT TERM LOANS & ADVANCES

31-03-2018

31-03-2017

Other Short Term Loans & Advances

Secured, Considered Good	0	0
Unsecured, Considered Good	2421400	1457000
Unsecured, Considered Doubtful	0	0
Less : Provision for Doubtful Loans & Advances	0	0
	<u>2421400</u>	<u>1457000</u>
	<u>2421400</u>	<u>1457000</u>



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

12. OTHER CURRENT ASSETS	31-03-2018	31-03-2017
Advance Tax	1300000	20000
Deposit (EMD OBC)	5000.00	5000.00
INPUT GST	515750.00	0.00
Service tax receivable	819037.00	727460.00
TDS	71464.00	0.00
	2711251.00	752460.00



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

15. OTHER INCOME	31-03-2018	31-03-2017
Rent Receipt	0	0
Commission	0	0
Dividend Income	0	0
Interest Income	714633	0
Profit on sale of fixed assets	0	0
Profit on sale of investment being securities chargeable to Securities	0	0
Profit on sale of other investment	0	0
Profit on account of currency fluctuation	0	0
Agriculture income	0	0
Net gain / (loss) on sale of investment	0	0
Other non operating income	0	0
Other Income	0	0
	714633	0



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

10. Construction Cost	31-03-2018	31-03-2017
Advance for Land	7511035.00	4662178.00
Building Materials	7379464.99	8160433.00
Conversion Fees	80386.00	0.00
Labour Charges	120395.00	1296554.00
Deposit for Water Connection	0.00	14393.00
Expense for fire Sefty	64365.00	73720.00
Legal Expenses	0.00	0.00
Expenses for Electricity	11303.00	17425.00
Lift	32000.00	424000.00
Building Design	20000.00	0.00
Generator	0.00	355000.00
Testing Chjarges (soil)	45000.00	0.00
Holding Tax	96507.00	6779.00
Pump	14800.00	14500.00
	<u>15375255.99</u>	<u>15024982.00</u>
	<u>15375255.99</u>	<u>15024982.00</u>



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

14. CHANGES IN INVENTORIES

	31-03-2018	31-03-2017
Traded Goods		
Opening Stock	0.00	0.00
Less : Closing Stock	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Finished Goods		
Opening Stock	0.00	0.00
Less : Closing Stock	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Work in Progress		
Opening Stock	39111632.00	30930650.00
Less : Closing Stock	14894676.99	39111632.00
	<u>24216955.01</u>	<u>-8180982.00</u>
Other Inventories		
Opening Stock	0.00	0.00
Less : Closing Stock	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
	<u>24216955.01</u>	<u>-8180982.00</u>
Increase in Inventories of FG/WIP/Stock-in-trade	0.00	8180982.00
Decrease in Inventories of FG/WIP/Stock-in-trade	24216955.01	0.00

a. Details of Inventory

	31-03-2018	31-03-2017
Traded Goods		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Finished Goods		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Work in Progress		
Contract job done but not certified	14894676.99	39111632.00
	<u>14894676.99</u>	<u>39111632.00</u>
Other Inventory		
Store Material (Cement, Steel etc.)	0.00	0.00
	<u>0.00</u>	<u>0.00</u>



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

16. EMPLOYEE BENEFIT EXPENSES	31-03-2018	31-03-2017
Salaries & Wages	3,09,600.00	3,38,880.00
Overtime Wages	-	-
Bonus	-	-
Directors' Remuneration	-	-
Managerial Remuneration	-	-
Reimbursement of Medical Exp	-	-
Leave Encashment	-	-
Leave Travel Benefits	-	-
Free or concessional ticket provided by the employer for private journeys of his employees or their family members	-	-
Contribution to approved Superannuation fund	-	-
Contribution to recognised Provident fund	-	-
Contribution to recognised Gratuity fund	-	-
Contribution to any other fund/ESI	-	-
Any other benefit to employees in respect of which an expenditure has been incurred.	35,400.00	33,000.00
Gratuity	-	-
Performance Pay	-	-
Profit Share	-	-
	3,45,000.00	3,71,880.00



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

17. FINANCE COSTS	31-03-2018	31-03-2017
Interest Expenses		
Bank charges/Bank Guarantee Charges	2,653.25	1,054.50
	2,653.25	1,054.50



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

18. DEPRECIATION & AMORTISATION EXPENSES	31-03-2018	31-03-2017
Depreciation Expense	9073.00	20,986.00
Amortisation Expense	0.00	-
	<u>9073.00</u>	<u>20986.00</u>



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

	31-03-2018	31-03-2017
19. OTHER EXPENSES		
Manufacturing & Service Cost	-	-
Transportation charges/Freight	-	-
Sub Contract Expenses	-	-
Departmental Deduction	-	-
Site Expenses & Supervision Charges	-	-
Drawing & Designing Expenses	-	-
Software Expenses	-	-
Consumption of stores and spare parts.:	-	-
Oil	-	-
Packing Materials	-	-
Stores	-	-
Other consumables	-	-
Tools, Jigs & fixtures	58,203.00	78,967.00
Power and fuel. (Electricity/Generator Exp)	-	-
Repairs to buildings.	-	-
Repairs to machinery	-	-
	<u>58,203.00</u>	<u>78,967.00</u>
Research & Development Expenditure	-	-
Installation S/W	-	-
	<u>-</u>	<u>-</u>
Payment to Auditors	-	-
As auditors - statutory audit	17,000.00	14,160.00
	<u>17,000.00</u>	<u>14,160.00</u>
Selling/Marketing Expenses	-	-
Sales promotion including publicity (other than advertisement)	-	7,600.00
Advertisement	-	15,000.00
	<u>-</u>	<u>22,600.00</u>
Other Expenses	-	-
Duties and taxes in respect of goods and services purchased	-	-
Rents	-	-
Insurance	-	-
Medical Insurance	-	-
Life Insurance	-	-
Keyman Insurance	-	-
Other Insurance including factory, office, car, goods, etc	-	-
Travelling expenses including foreign travelling	-	-
Conveyance Expenses	21,420.00	17,734.00
Telephone Exps.	52,000.00	17,000.00
Donation	-	-
Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)	-	-
VAT/Sales Tax	-	-
Any other rate, tax, duty or cess	5,40,208.86	1,19,358.00
Other Expenses*	6,13,628.86	1,54,092.00
	<u>6,88,831.86</u>	<u>2,69,819.00</u>
Other Expenses *	-	500.00
Repair & Maintenance	-	3,945.00
Printing & Stationery	-	-
Consultancy Charges	2,500.00	-
Professional Tax	-	-
Electrical Expenses	-	62,750.00
General Expenses	2,80,787.00	12,463.00
Office Expenses	-	-
ROC Charges	-	-
Preliminary Expd w/off	84,000.00	-
Security Charges	-	19,700.00
Puja Expenses	-	-
Legal Expenses	-	-
Staff Welfare Expenses	25,000.00	20,000.00
Accounting Charges	50,000.00	-
Commission paid	14,400.00	-
Generator Charges	22,615.86	-
Interest paid on Income Tax	60,906.00	-
Travelling Charges	5,40,208.86	1,19,358.00



SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2018

20. PROVISION FOR TAXATION

	31-03-2018	31-03-2017
Tax Expenses	21,77,241.00	2,05,640.14
Deferred Tax Expenses	(30.00)	
Short provision of Tax of earlier year		
	<u>21,77,211.00</u>	<u>2,05,640.14</u>

