

**AUDITOR'S REPORT**

We have audited the attached Balance Sheet of **M/s. Jyotirmoy Constructions** of 8B, Alipore Road, Kolkata- 700027 as at 31<sup>st</sup> March 2018 and also the Profit & Loss Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Partners. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments referred to above, we report that:-

- 1) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of Accounts as required by law have been kept by the firm so far as appears from our examination of those books.
- 3) The Balance Sheet and the Profit & Loss Account dealt with by this report are in agreement with the books of accounts as submitted to us.
- 4) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true & fair view:
  - a) In case of the Balance Sheet of the state of affairs of the concern as at 31<sup>st</sup> March, 2018 &
  - b) In case of the Profit & Loss Account of the Loss for the year ended on that date.

For Sanjay Khandelwal & Co.  
Firm Reg No: 323311E  
Chartered Accountants  
*Sanjay Khandelwal*  
(CA Sanjay Khandelwal)  
Prop. Mem No. 054451



Place: Kolkata  
Date: 10<sup>th</sup> day of July, 2018

# Jyotirmoy Constructions

8B Alipore Road  
Kolkata  
Kolkata

## Balance Sheet

1-Apr-2018 to 31-Mar-2018

Liabilities		as at 31-Mar-2018	Assets		as at 31-Mar-2018
<b>Capital Account</b>			<b>45,18,110.25</b>	<b>Current Assets</b>	<b>2,81,53,666.31</b>
Akhilesh Kumar Gupta	7,40,514.25			Closing Stock	2,80,17,655.36
Sanjiv Gupta	15,21,169.00			Deposits (Asset)	(-),20,000.00
Seema Gupta	22,56,427.00			Cash-in-hand	50,694.00
				Bank Accounts	1,05,316.95
<b>Loans (Liability)</b>		<b>2,05,08,062.00</b>			
Other Advances	44,27,310.00				
Shreegunj Securities Pvt. Ltd	61,31,080.00				
Zorn Hospitality LLP	99,49,672.00				
<b>Current Liabilities</b>		<b>31,27,494.06</b>			
Duties & Taxes	(-),8,56,759.94				
Sundry Creditors	(-),2,40,722.00				
Flat Booking Money	40,00,000.00				
TDS Payable - Contractors	39,016.00				
TDS Payable - Interest	1,48,916.00				
TDS Payable - Professionals	37,044.00				
<b>Profit &amp; Loss A/c</b>					
Opening Balance					
Current Period					
<b>Total</b>		<b>2,81,53,666.31</b>	<b>Total</b>		<b>2,81,53,666.31</b>

JYOTIRMOY CONSTRUCTIONS

Partner / Authorised Signatory

JYOTIRMOY CONSTRUCTIONS

Seema Gupta  
Partner / Authorised Signatory



Sanjay Khandelwal & Co.

Sanjay Khandelwal  
Proprietor

M.No: 054451

Place: Kolkata.  
Date: 16<sup>th</sup> day of July' 2018.

## Jyotirmoy Constructions

8B Alipore Road  
Kolkata  
Kolkata

### Profit & Loss A/c

1-Apr-2016 to 31-Mar-2018

Particulars	1-Apr-2016 to 31-Mar-2018	Particulars	1-Apr-2016 to 31-Mar-2018
Opening Stock	1,61,13,261.18	<b>Direct Incomes</b>	<b>31,243.00</b>
Land at Motilal Gupta Road	1,61,13,261.18	Discounts/shortages	28,743.00
<b>Purchase Accounts</b>	<b>67,39,075.74</b>	Scrap Sales	2,500.00
Miscellaneous Purchases	99.00	Closing Stock	<b>2,80,17,655.36</b>
Purchase Accounts - B	10,79,900.00	Land at Motilal Gupta Road	2,80,17,655.36
Cement	12,36,609.80		
Flush Doors	4,000.00		
Sal Balli	3,240.00		
Sand	3,28,075.00		
Sikament 2004NS	39,674.00		
Silver Sand	37,820.00		
Stone Chips	9,91,800.00		
TMT Steel	30,15,395.94		
Wire, Nails & Polythene	2,462.00		
<b>Direct Expenses</b>	<b>51,96,561.44</b>		
IGBC Fees & Expenses	26,250.00		
Site Development Expenses	53,425.00		
Water Connection	60,489.00		
Advertisement, Banner & Brochure	50,166.00		
Architect Fees	3,44,190.00		
Augur Piling Labour Charges	8,56,800.00		
Bank Charges	913.75		
BILL FOR FOUNDATION WORK	12,00,795.00		
Broadband Charges	2,475.00		
Canteen	18,285.00		
Conveyance Charges	3,849.00		
Daily Labour (Mita Expenses)	16,050.00		
Daily Labour (Pit Boulder)	29,100.00		
Daily Labour (Site Cleaning and Security)	14,850.00		
Electricity Charges	34,760.00		
Electricity Goods	24,369.00		
Electricity Shifting	200.00		
Housekeeping Exp	600.00		
Interest on Capital	3,97,784.00		
Interest on TDS	2,080.00		
Interest on Unsecured Loans	14,89,172.00		
Khajna	6,555.00		
KMC Water Connection Fee	24,857.00		
Legal Expenses	1,800.00		
Miscellaneous Expenses	20,649.00		
Municipal Expenses	2,11,339.00		
Police Expenses	17,000.00		
Printing & Stationery	2,968.00		
PROFESSIONAL CHARGES	9,500.00		
Puja Expenses	767.00		
Rounded Off	(-)5.06		
Salary Jayanta	56,000.00		

JYOTIRMOY CONSTRUCTIONS

Partner / Authorized Signatory

JYOTIRMOY CONSTRUCTIONS

*Seema Gupta*  
Partner / Authorized Signatory



**Sanjay Khandelwal & Co.**

*Sanjay Khandelwal*  
Proprietor  
M.No: 054451

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**Jyotirmoy Constructions**

Profit & Loss A/c : 1-Apr-2016 to 31-Mar-2018

Particulars	1-Apr-2016 to 31-Mar-2018	Particulars	1-Apr-2016 to 31-Mar-2018
Site Plan Fees	2,000.00		
Site Puja Expenses	12,030.00		
Swachh Bharat Cess	4,284.00		
Telephone Charges	2,383.00		
Trade License	1,155.75		
Transportation, Carrying Costs & Tips	1,90,376.00		
Well	6,300.00		
Gross Profit c/o			
	<b>2,80,48,898.36</b>		<b>2,80,48,898.36</b>
Nett Profit		Gross Profit b/f	
<b>Total</b>		<b>Total</b>	

JYOTIRMOY CONSTRUCTIONS

Partner / Authorised Signatory

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Partner / Authorised Signatory

Sanjay Khandelwal & Co.

Sanjay Khandelwal

Proprietor  
M.No: 054451



Place : Kolkata.

Date : 10<sup>th</sup> day of July 2018.