

## INDEPENDENT AUDITOR'S REPORT

To,  
The Members of  
**RUDRAPRIYA ABASAN LLP**  
5A, EARL STREET  
GROUND FLOOR  
KOLKATA- 700026

### Report on the Financial Statements

We have audited the accompanying financial statements of **RUDRAPRIYA ABASAN LLP** ("the Company"), which comprise the Balance Sheet as at March 31st, 2017 and the Statement of Profit and Loss for the year ended March 31st, 2017 and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of LLP in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the institute of Chartered Accountants of India. The responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguard the assets of the company and from preventing and detecting fraud and other irregularities; selection and application of appropriate accounting policies; making judgement 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 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 standalone financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing Standards issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal 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 and adequate internal financial controls system over financial reporting and the effectiveness of such controls. An audit also includes evaluating the appropriateness of 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 Limited Liability Partnership Act 2008, and Limited Liability Partnership Rules, 2009 (as amended) 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 31<sup>st</sup> March, 2017, and its Loss for the year ended on that date.

Our Opinion is not modified in respect of this matter.

### **Report on Other Legal and Regulatory Requirements**

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 LLP so far as it appears from our examination of those books.
- (c) The Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India

For **Ashita Harsh**  
Chartered Accountant

*Ashita Harsh*



**Ashita Harsh**  
Sole Practitioner  
Mem. No.: 304293

Place of Signature: Kolkata  
Date: 29th Sept, 2017.

**RUDRAPRIYA ABASAN LLP**

(Registration No. - AAI-4200)

5A, EARLE STREET, KOLKATA - 700 026

E-mail : it4viksik@gmail.com Telephone No. 033-24742517 / 9830053674

**BALANCE SHEET AS AT 31ST MARCH, 2017**

<b>PARTICULARS</b>	<b>Note No.</b>	<b>As at 31st March 2017 (Rs)</b>
<b>I. EQUITY AND LIABILITIES</b>		
<b>1 Partners Capital</b>		
(a) Partners Capital	2	1,00,000
(b) Reserves and surplus	3	(7,747)
<b>2 Non-current liabilities</b>		
<b>3 Current liabilities</b>		
(a) Trade payables	4	3,540
<b>TOTAL</b>		<b>95,793</b>
<b>II. ASSETS</b>		
<b>1 Non-current assets</b>		
<b>2 Current assets</b>		
(a) Cash and cash equivalents	5	95,793
<b>TOTAL</b>		<b>95,793</b>

**Notes forming part of Schedule - 1**

Sign in terms of our report of even date attached

For RUDRAPRIYA ABASAN LLP

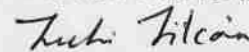
  
Partner

VIKRAM SIKARIA

Partner

DIN:- 00125787

For RUDRAPRIYA ABASAN LLP



SUCHI SIKARIA

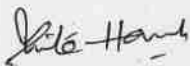
Partner

Partner

DIN:- 00125848

For Ashita Harsh

Chartered Accountant





**ASHITA HARSH**

**Sole Practitioner**

Mem. No. - 304293

Place-Kolkata

Dated: -25/09/2017

**RUDRAPRIYA ABASAN LLP**

(Registration No. - AAI-4200)

5A, EARLE STREET, KOLKATA - 700 026

E-mail : it4viksik@gmail.com Telephone No. 033-24742517 / 9830053674

**STATEMENT OF PROFIT & LOSS FOR THE PERIOD  
FROM 31ST JANUARY, 2017 TO 31ST MARCH, 2017**

Particulars	Note No.	As at 31st March 2017 (Rs)
I. Revenue From Operations		-
II. Total Revenue		-
III. Expenses:		
Depreciation & Amortisation Expenses	6	3,600
Other expenses	7	4,147
Total expenses		7,747
IV. Profit before tax (II-III)		(7,747)
V. Tax expenses:		
(1) Current tax		-
(2) Deferred tax		-
Net Profit Available for Appropriation (V-VI)		(7,747)
Balance Carried over to Next Year		(7,747)

Sign in terms of our report of even date attached

For Ashita Harsh  
Chartered Accountants*Ashita Harsh***ASHITA HARSH**  
Sole Practitioner  
Mem. No. - 304293  
Place-Kolkata  
Dated: -25/09/2017

For RUDRAPRIYA ABASAN LLP

  
PartnerVIKRAM SIKARIA  
Partner  
DIN:- 00125787

For RUDRAPRIYA ABASAN LLP

*Suchi Sikaria*SUCHI SIKARIA Partner  
Partner  
DIN:- 00125848

**RUDRAPRIYA ABASAN LLP**

(Registration No. - AAI-4200)

E-mail : it4viksik@gmail.com Telephone No. 033-24742517 / 9830053674

5A, EARLE STREET, KOLKATA - 700 026

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH, 2017**

	As at 31st March 2017 (Rs)
<b>2 PARTNERS CAPITAL</b>	<b>Closing</b>
	<b>Balance</b>
Vikram Sikaria	50,000
Suchi Sikaria	50,000
<b>Total</b>	<b>1,00,000</b>
<b>3 RESERVE &amp; SURPLUS</b>	
<b>Profit &amp; Loss</b>	
Balance brought forward from Previous Year	-
Add : Current year profit after tax	(7,747)
<b>TOTAL</b>	<b>(7,747)</b>
<b>4 Trade payables</b>	
Liability for expenses	3,540
<b>TOTAL</b>	<b>3,540</b>
<b>5 Cash and cash equivalents</b>	
Balance with Bank in Current Account	50,000
Cash in hand (Certified By the Partners)	45,793
<b>TOTAL</b>	<b>95,793</b>
<b>6 Depreciation &amp; Amortisation Expenses</b>	
Preliminary Expenses Written off	3,600
<b>TOTAL</b>	<b>3,600</b>
<b>7 Other Expenses</b>	
Audit Fees	3,540
General Expenses	107
Printing & Stationery	500
<b>TOTAL</b>	<b>4,147</b>

**8 Related Party Disclosures - As per Accounting Standard(AS)-18.**

Name of the Related Party

a. Key Management Person	Relation	Nature Of Transaction	Amount (Rs)
1. Vikram Sikaria	Partner	Capital Contribution	50,000
2. Suchi Sikaria	Partner	Capital Contribution	50,000

Related Party Transactions: NIL

**9 The Partnership Firm was incorporated on 31st January, 2017 and this is the 1st Balance sheet and Statement of Profit & loss hence previous years figures have not been given.**

Sign in terms of our report of even date attached

For RUDRAPRIYA ABASAN LLP



Partner

VIKRAM SIKARIA

Partner

DIN:- 00125787

For RUDRAPRIYA ABASAN LLP



Partner

SUCHI SIKARIA

Partner

DIN:- 00125848

For Ashita Harsh

Chartered Accountant



ASHITA HARSH

Sole Practitioner

Mem. No. - 304293

Place-Kolkata

Dated: -25/09/2017



## Rudrapriya Abasan LLP

### Notes forming Part of Financial Statement for the F.Y. 2016-17

#### 1. SIGNIFICANT ACCOUNTING POLICIES

##### a) Preparation of Accounts

These financial statements have been prepared under the historical cost convention on an accrual basis.

##### b) Current & Non Current assets and liabilities

An assets or liability is classified as current when it satisfies any of the following criteria:

- (i) It is expected to be realized/settled, or is intended for sale or consumption, in the firm's normal operating cycle; It is held primarily for the purpose of being traded'
- (ii) It is expected to be realized/due to be settled within twelve months after the reporting date or
- (iii) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date or
- (iv) The firm does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date

##### c) Revenue recognition

- (i) Revenue is recognized to the extent it is probable that the economic benefits will flow to the firm and the revenue can be reliably measured. There were no revenue the year under review. The LLP was formed on 31<sup>st</sup> January, 2017.

##### d) Provisions

Provisions involving substantial degree of estimation in measurement are recognised when there is a perfect obligation as a result of past events and it is probable that there will be in outflow of resources.

##### e) Contingent Liabilities

Contingent Liabilities are not recognised but are disclosed in the notes.



For RUDRAPRIYA ABASAN LLP

Partner

✓ For RUDRAPRIYA ABASAN LLP

Partner

## INDEPENDENT AUDITOR'S REPORT

To,  
The Members of  
**RUDRAPRIYA ABASAN LLP**  
5A, EARL STREET  
GROUND FLOOR  
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### Report on the Financial Statements

We have audited the accompanying financial statements of **RUDRAPRIYA ABASAN LLP** ("the Company"), which comprise the Balance Sheet as at March 31st, 2018 and the Statement of Profit and Loss for the year ended March 31st, 2018 and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of LLP in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the institute of Chartered Accountants of India. The responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguard the assets of the company and from preventing and detecting fraud and other irregularities; selection and application of appropriate accounting policies; making judgement 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 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 standalone financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing Standards issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal 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 and adequate internal financial controls system over financial reporting and the effectiveness of such controls. An audit also includes evaluating the appropriateness of 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 Limited Liability Partnership Act 2008, and Limited Liability Partnership Rules, 2009 (as amended) 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 31<sup>st</sup> March, 2018, and its Loss for the year ended on that date.

Our Opinion is not modified in respect of this matter.

### **Report on Other Legal and Regulatory Requirements**

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 LLP so far as it appears from our examination of those books.
- (c) The Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India

For **Ashita Harsh**  
Chartered Accountants

*Ashita Harsh*

**Ashita Harsh**  
Sole Practitioner  
Mem. No.: 304293



Place of Signature: Kolkata  
Date: 31st May, 2018.



**RUDRAPRIYA ABASAN LLP**

(Registration No. - AAI-4200)

5A, EARLE STREET, KOLKATA - 700 026

E-mail : it4viksik@gmail.com Telephone No. 033-24742517 / 9830053674

**BALANCE SHEET AS AT 31ST MARCH, 2018**

PARTICULARS	Note No.	As at 31st March 2018 (Rs)	As at 31st March 2017 (Rs)
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Partners Capital</b>			
(a) Partners Capital	2	1,00,000	1,00,000
(b) Reserves and surplus	3	-	(7,747)
<b>2 Non-current liabilities</b>			
<b>3 Current liabilities</b>			
(a) Short-term borrowings	4	10,94,41,160	-
(b) Trade payables	5	5,300	3,540
(c) Other Current Liabilities	6	13,26,404	-
<b>TOTAL</b>		<b>11,08,72,864</b>	<b>95,793</b>
<b>II. ASSETS</b>			
<b>1 Non-current assets</b>			
<b>2 Current assets</b>			
(a) Inventories	7	11,03,66,469	-
(b) Cash and cash equivalents	8	4,37,748	95,793
(c) Short-term loans and advances	9	68,647	-
<b>TOTAL</b>		<b>11,08,72,864</b>	<b>95,793</b>

Notes forming part of Schedule - 1

Sign in terms of our report of even date attached

For RUDRAPRIYA ABASAN LLP



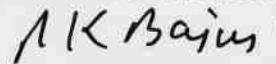
Partner

VIKRAM SIKARIA

Partner

DIN:- 00125787

For RUDRAPRIYA ABASAN LLP



PRAVEEN KUMAR BAJAJ Partner

Partner

DIN:- 00126354

For Ashita Harsh

Chartered Accountant



ASHITA HARSH

Sole Practitioner

Mem. No. - 304293

Place-Kolkata

Dated: -10/08/2018

**RUDRAPRIYA ABASAN LLP**

(Registration No. - AAI-4200)

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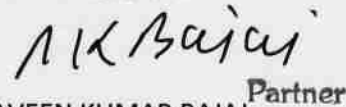
E-mail : it4viksik@gmail.com Telephone No. 033-24742517 / 9830053674

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2018**

Particulars	Note No.	As at 31st March 2018 (Rs)	As at 31st March 2017 (Rs)
I. Revenue From Operations		-	-
II. Total Revenue		-	-
III. Expenses:			
Direct expenses on property development	10	11,03,66,469	-
Change in inventory of Semi Finished Goods	11	(11,03,66,469)	-
Depreciation & Amortisation Expenses	12	-	3,600
Other expenses	13	13,880	4,147
Total expenses		13,880	7,747
IV. Profit before tax (II-III)		(13,880)	(7,747)
V. Tax expenses:			
(1) Current tax		-	-
(2) Deferred tax		-	-
Net Profit Available for Appropriation (V-VI)		(13,880)	(7,747)
Balance Carried over to Next Year		-	(7,747)
Balance Distributed to Partner's Capital Account		(13,880)	-

Sign in terms of our report of even date attached

For RUDRAPRIYA ABASAN LLP

  
PartnerFor Ashita Harsh  
Chartered Accountants**ASHITA HARSH**  
Sole Practitioner  
Mem. No. - 304293  
Place-Kolkata  
Dated: -10/08/2018VIKRAM SIKARIA  
PartnerFor RUDRAPRIYA ABASAN LLP  
DIN:- 00125787  
PartnerPRAVEEN KUMAR BAJAJ  
Partner  
DIN:- 00126354

**RUDRAPRIYA ABASAN LLP**

(Registration No. - AAI-4200)

5A, EARLE STREET, KOLKATA - 700 026

E-mail : it4viksik@gmail.com Telephone No. 033-24742517 / 9830053674

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH, 2018**

	As at 31st March 2018 (Rs)	As at 31st March 2017 (Rs)
<b>2 PARTNERS CAPITAL</b>		
Vikram Sikaria	50,000	50,000
Suchi Sikaria	-	50,000
Praveen Kumar Bajaj	50,000	-
<b>Total</b>	<b>1,00,000</b>	<b>1,00,000</b>
<b>3 RESERVE &amp; SURPLUS</b>		
<b>Profit &amp; Loss</b>		
Balance brought forward from Previous Year	(7,747)	-
Add/Less: Previous Years' Profit & Loss Adjustments	7,747	-
Add/Less: Previous Years' Tax Adjustments	-	-
Add : Current year profit after tax	(13,880)	(7,747)
Add/Less: Current Years' Profit & Loss Adjustments	13,880	-
<b>TOTAL</b>	<b>-</b>	<b>(7,747)</b>
<b>4 Short-term borrowings</b>		
<b>Unsecured Loan</b>		
Anmol Beverages Pvt. Ltd.	14,52,954	-
Bajaj Corporation	50,62,569	-
Genil Vinimay LLP	61,00,000	-
Nidhi Saraf	10,00,000	-
P. K. Bajaj (HUF)	45,00,000	-
Shivdhara Vintrade Pvt. Ltd.	79,00,000	-
Swarnim Commosale Pvt. Ltd.	57,00,000	-
Triplerank Vinimay Pvt. Ltd.	1,23,00,000	-
Vaibhav Trading Corporation	25,30,637	-
Viswanath Praveen Kumar HUF	30,00,000	-
Wellknown Vinimay Pvt. Ltd.	4,71,95,000	-
Wheeler Developers Pvt. Ltd.	1,27,00,000	-
<b>Total</b>	<b>10,94,41,160</b>	<b>-</b>
<b>5 Trade payables</b>		
Liability for expenses	5,300	3,540
<b>TOTAL</b>	<b>5,300</b>	<b>3,540</b>
<b>6 Other Current Liabilities</b>		
TDS Payable	6,48,031	-
Vikram Sikaria	5,39,186	-



✓ For RUDRAPRIYA ABASAN LLP

  
Partner

✓ For RUDRAPRIYA ABASAN LLP

  
Partner

<i>Suchi Sikaria</i>	1,39,187	-
<b>TOTAL</b>	<b>13,26,404</b>	<b>-</b>
<b>7 Inventories of W.I.P.</b>		
<b>Total</b>	<b>11,03,66,469</b>	<b>-</b>
<b>8 Cash and cash equivalents</b>		
Balance with Bank in Current Account	33,345	50,000
Cash in hand (Certified By the Partners)	4,04,403	45,793
<b>TOTAL</b>	<b>4,37,748</b>	<b>95,793</b>
<b>9 Short-term loans and advances</b>		
<i>Praveen Kumar Bajaj</i>	50,000	-
<i>CGST Receivable</i>	9,324	-
<i>SGST Receivable</i>	9,324	-
<b>TOTAL</b>	<b>68,647</b>	<b>-</b>
<b>10 Direct expenses on property development</b>		
Property development Expenses during the year (Including Labour & Material)	11,03,66,469	-
<b>Total</b>	<b>11,03,66,469</b>	<b>-</b>
<b>11 Change in inventory of Semi Finished Goods</b>		
Opening Stock of W.I.P.	-	-
Less: Closing Stock of W.I.P.	11,03,66,469	-
<b>Total</b>	<b>(11,03,66,469)</b>	<b>-</b>
<b>12 Depreciation &amp; Amortisation Expenses</b>		
Preliminary Expenses Written off	-	3,600
<b>TOTAL</b>	<b>-</b>	<b>3,600</b>
<b>13 Other Expenses</b>		
<i>Audit Fees</i>	4,500	3,540
<i>Filing Fees</i>	100	-
<i>General Expenses</i>	3,660	107
<i>Printing &amp; Stationery</i>	1,120	500
<i>Rates &amp; Taxes</i>	4,500	-
<b>TOTAL</b>	<b>13,880</b>	<b>4,147</b>

**14 Related Party Disclosures - As per Accounting Standard(AS)-18.**

Name of the Related Party

a. Key Management Person

1. Vikram Sikaria

2. Praveen Kumar Bajaj

3. Suchi Sikaria - Transfer of Profit & Loss

Relation

Partner

Partner

Nature Of Transaction

Capital Contribution

Capital Contribution

Amount (Rs)

50,000

50,000



Related Party Transactions:

Advances/Liability from Vikram Sikaria, Partner Rs. 5,39,186/- (Previous Year Rs. NIL)

Advances/Asset from Praveen Kumar Bajaj, Partner Rs. 50,000/- (Previous Year Rs. NIL)

For RUDRAPRIYA ABASAN LLP

*[Signature]*

Partner

For RUDRAPRIYA ABASAN LLP

*Praveen Kumar Bajaj*

Partner

15 INVENTORIES are valued as under:

Finished goods : At Cost or Market price whichever is lower  
Stock in Process : At Cost or Market price whichever is lower

16 Previous years figure have been re-grouped, re-arranged and re-casted where ever found necessary.

Sign in terms of our report of even date attached

For Ashita Harsh  
Chartered Accountants

*Ashita Harsh*



**ASHITA HARSH**  
Sole Practitioner  
Mem. No. - 304293  
Place-Kolkata  
Dated: -10/08/2018

For RUDRAPRIYA ABASAN LLP

*[Signature]*  
Partner

VIKRAM SIKARIA  
Partner

DIN:- 00125787

For RUDRAPRIYA ABASAN LLP

*A K Bajaj*

PRAVEEN KUMAR BAJAJ Partner  
Partner

DIN:- 00126354

## **Rudrapriya Abasan LLP**

### **Notes forming Part of Financial Statement for the year F. Y. 2017-18**

#### **1. SIGNIFICANT ACCOUNTING POLICIES**

##### **a) Preparation of Accounts**

These financial statements have been prepared under the historical cost convention on an accrual basis.

##### **b) Current & Non Current assets and liabilities**

An assets or liability is classified as current when it satisfies any of the following criteria:

- (i) It is expected to be realized/settled, or is intended for sale or consumption, in the firm's normal operating cycle; It is held primarily for the purpose of being traded'
- (ii) It is expected to be realized/due to be settled within twelve months after the reporting date or
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##### **c) Revenue recognition**

- (i) Revenue is recognized to the extent it is probable that the economic benefits will flow to the firm and the revenue can be reliably measured. There were no revenue the year under review.

##### **d) Provisions**

Provisions involving substantial degree of estimation in measurement are recognised when there is a perfect obligation as a result of past events and it is probable that there will be in outflow of resources.

##### **e) Contingent Liabilities**

Contingent Liabilities are not recognised but are disclosed in the notes.

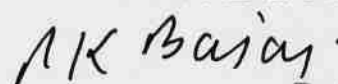


✓ For RUDRAPRIYA ABASAN LLP ✓



Partner

For RUDRAPRIYA ABASAN LLP



Partner