

M/S. SUNRAY DEVCON PVT LTD

COMPUTATION OF TOTAL INCOME FOR THE ASSESSMENT YEAR 2018-19 RELEVANT TO PREVIOUS YEAR 2017-18

INCOME FROM BUSINESS & PROFESSION

As Per Profit & Loss A/c. 4,75,164.00

Taxable Income 4,75,164.00

Rounded off u/s 288 A 4,75,160.00

Tax thereof 1,18,790.00

Less Rebate 87A -

1,18,790.00

Add : Education Cess 3,564.00

1,22,354.00

Add Interest -

Net Tax & Interest Payable 1,22,354.00

Less : TDS 1,48,277.00

Less : Paid by self assessment challan -

1,48,277.00

Balance Payable / Refundable (R/off) 25,920.00

Instructions

General Instructions	
1.	All amounts are in Indian Rupees.
2.	A calendar is provided for selecting the date field (Format DD/MM/YYYY).
3.	All greyed out fields are either auto-filled or non-editable.
4.	Attachments to the form should be in pdf format only. The same can be attached at the time of upload.
5.	In Forms wherever information is captured in tables: <ol style="list-style-type: none"> Adding new Row: Click on ADD button, fill in the data. Deleting Row: Select the row to delete from the list and click DELETE button.
6.	Please enter only the value wherever the information is needed in percentages.
7.	Please verify the Form, accompanying attachments/documents before you submit.
8.	Guidance on Import CSV option provided in Clause 18.
9.	Preview option is browser based and it will help to view/print the Form. Set one of the below suggested browsers as default browser for the same. <ol style="list-style-type: none"> Google Chrome Mozilla Firefox Internet Explorer 9.0 and above

Notes

1.	This Form is applicable to persons specified in Sec 44AB who carry on business or profession, and who are required by or under any other law to get their accounts audited.
2.	While uploading the XML this report has to be digitally signed by a person eligible to sign the report as per the provisions of section 44AB of the Income-tax Act, 1961.
3.	The person, who signs this audit report, shall indicate reference of his membership number/certificate of practice number/authority under which he is entitled to sign this report.

FORM 3CA

FORM 3CA	
[Sec 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

*SUN RAY DEVCON PVT LTD

** 21/4, ASWINI DUTTA ROAD GARIAHAT KOLKATA

* * WEST BENGAL 700029

*AAPCS0973G

was conducted by

* ** SONI ROY AND ASSOCIATES

in pursuance of the provisions of the * INCOME TAX Act, and * We annex hereto a copy of * our audit report dated * 29/09/2018 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 are true and correct subject to the following observations/qualifications, if any.

S.No.	Qualification Type	Observations/Qualifications
1	Others	REVISED TAX AUDIT REPORT WITH BALANCE SHEET AND PROFIT & LOSS ACCOUNT.

SONI ROY AND ASSOCIATES			
Name *	ROY		
Membership Number*	304796		
FRN (Firm Registration Number)	0328048E		
Address*	P-24, C.I.T ROAD, KOLKATA	WEST BENGAL	700014
Place*	KOLKATA		
Date*	29/09/2018		



3CD Part A(1-8)

FORM NO. 3CD
[See rule 6 G(2)]
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961
PART A

1	Name of the Assessee *	SUN RAY DEYCON PVT LTD		
2	Address of the Assessee *	21/4, ASWINI DUTTA ROAD	GARIAHAT	
		KOLKATA	WEST BENGAL	
		700029		
3	Permanent Account Number (PAN) *	AAFC80973G		
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		
	(b) S.No.	Type	Registration / Identification Number	
		Other Indirect Tax/duty>Select GST	19AAFC80973G1ZW	
5	Status *	Company		
6	Previous year from *	to 31/03/2018		
7	Assessment year *	2018-19		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted *			
	S.No.	Relevant clause of section 44AB under which the audit has been conducted		
	In terms of the report of the auditor on the receipts of business exceeding specified limits			

For Soni Roy & Associates
Chartered Accountants

PART B

Soni Roy

M. No. 304796
FRN:323048E

- 9 (a) If firm or Association of Persons, indicate names of partners/members and their profit sharing rates.

In case of AOP, whether shares of members are indeterminate or unknown? Select

S.No.	Name	Profit Sharing Ratio (%)
1		

- (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. Select

S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
1			Select			

- 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	CONSTRUCTION	Building of complete constructions or parts- civil contractors	86002

- (b) If there is any change in the nature of business or profession, the particulars of such change. NO

S.No.	Business*	Sector	Sub Sector	Code
1	Select	Select	Select	

- 11 (a) Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. YES

S.No.	Books prescribed
1	CASH BOOK, LEDGER, PURCHASE REGISTER, SALES REGISTER, ETC.

(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/see

S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	Pin Code
1	CASH BOOK, LEDGER, PURCHASE REGISTER, SALES REGISTER, ETC.	21/4, ASWINI DUTTA ROAD		KOLKATA	WEST BENGAL	700029



		Address Line 2	City or Town or District		
1	CASH BOOK, LEDGER, PURCHASE REGISTER, SALES REGISTER, ETC.	21/A, ASWINI DUTTA ROAD	KOLKATA	WEST BENGAL	700029

(c) List of books of account and nature of relevant documents examined.

Same as 11(b) above/see

S.No.	Books examined
1	

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, NO Chapter XII-G, First Schedule or any other relevant section.)

12

S.No.	Section	Amount
1	Select	

13 (a) Method of accounting employed in the previous year.

Mercantile system

(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.

NO

(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.

S.No.	Particulars	Increase in profit	Decrease in profit
1			

(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

(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.)
1	Select			
	Total			

(f) Disclosure as per ICDS:

S.No.	ICDS	Disclosure
1	Select	

14 (a) Method of valuation of closing stock employed in the previous year

(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

S.No.	Particulars	Increase in profit	Decrease in profit
1			

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
1				

16 Amounts not credited to the profit and loss account, being -

(a) The items falling within the scope of section 28;

S.No.	Description	Amount
1		

(b) The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.

S.No.	Description	Amount
1	Select	



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(c) Escalation claims accepted during the previous year:

S.No.	Description	Amount
1		

(d) any other item of income:

S.No.	Description	Amount
1		

(e) Capital receipt, if any:

S.No.	Description	Amount
1		

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 of Property				Consideration received or accrued	Value adopted or assessed or assessable
		Address Line 1	Address Line 2	City or Town or District	State Pincode		
1					Select		

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:-

Sl.No.	Description of the Block of Assets/Class of Assets*	Rate of Depreciation*	Opening WDV / Actual (A)	Additions				Total Value of Purchases (B) (1+2+3+4)	Details	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)*
				Adjustments on Account of								
				Purchase Value (1)	CENVAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)					
1	Furniture & Fittings @ 10%	10	2988121	0	0	0	0	0	0	150412	2837709	
2	Plant & Machinery @ 40%	40	14481	0	0	0	0	0	0	5702	9689	
3	Plant & Machinery @ 15%	15	4828617	0	0	0	0	0	0	388321	5725206	

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
1	Select		

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
1		

(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
1					



PART B

2) (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

S.No.	Particulars	Amount
1		

Personal expenditure

S.No.	Particulars	Amount
1		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

S.No.	Particulars	Amount
1		

Expenditure incurred at clubs being entrance fees and subscriptions

S.No.	Particulars	Amount
1		

Expenditure incurred at clubs being cost for club services and facilities used

S.No.	Particulars	Amount
1		

Expenditure by way of penalty or fine for violation of any law for the time being force

S.No.	Particulars	Amount
1		

Expenditure by way of any other penalty or fine not covered above

S.No.	Particulars	Amount
1		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

S.No.	Particulars	Amount
1		

(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
1									

(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 Payer, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
1										

(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, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
1									

(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 Payer, 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
1											

(iii) as payment referred to in sub-clause (ib)

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

S.No.										Pincode
1										



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	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
1								

(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 Payer, 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
1											

(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 or Town or District	Pincode
1								

(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
1	Select	Select				

(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	Name of the payee	Permanent Account Number of the payee, if available
1					

(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	Name of the payee	Permanent Account Number of the payee, if available
1					

(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
1		

(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.	Particulars	Amount
1		

(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	Payment Made(Amount)
1					

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

S.No.	Section	Description	Amount
1	Select		

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
1			Select		

26 (i) In respect of any amount referred to in sub-section (1), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-



(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

(a) paid during the previous year;

S.No	Section	Nature of liability	Amount
1			

(b) not paid during the previous year;

S.No	Section	Nature of liability	Amount
1			

(B) was incurred in the previous year and was

(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
1			

(b) not paid on or before the aforesaid date.

S.No	Section	Nature of liability	Amount
1			

(state whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.) NO

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 & Loss/Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing /outstanding Balance		

(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
1	Select			Select

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), NA

if yes, please furnish the details of the same

S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
1							

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)(viiib) NA

if yes, please furnish the details of the same

S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares issued	Amount of consideration received	Fair Market value of the shares
1					

29 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

(b) If yes, please furnish the following details:

S.No.	Nature of income	Amount
1		

29 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? (Yes/No) NO

(b) If yes, please furnish the following details:

S.No.	Nature of income	Amount (in Rs.)
1		



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30 Details of any amount borrowed on hand 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 hand	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
1						Select						

30 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. Select
 (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 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 income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
1	Select		Select	Select		

30 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. Select
 (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 expense forward as per sub-section (4) of section 94B.	
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount
1				Select		Select	

30 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) Select
 (b) If yes, please furnish the following details

S.No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the arising, in aggregate, to all the parties arrangement
1	Select	

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 depositor	Amount of loan or deposit taken or accepted	Whether the loan/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.
1					Select		Select	Select

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 assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum 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.
1					Select	Select

(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) 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
1						



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
1				

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
1						

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
1				

(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 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 the 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.
1						Select	Select

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 by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
1				

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 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 a bank draft which is not an account payee cheque or account payee bank draft during the previous year
1				

(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or 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 the extent available

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

(b) Whether a change in share holding 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.

RA



Form 3CA3CD

(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 of the same.

(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.

(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. NA
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 under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and 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.
1	Select	

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: NO

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										

(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. NO
If yes, please furnish the details:

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
1						

(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). NA
If yes, please furnish:

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	Date of payment
1				

35 (a) In the case of a trading concern, give quantitative details of principal items of goods traded;

S.No.	Item Name	Unit Name	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
1		Select						

(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

(A) 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
1		Select								

(B) Finished products:

S.No.	Item Name	Unit Name	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
1		Select						

(C) By-products

S.No.	Item Name	Unit Name	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
1		Select						



36 In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following form :-

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
1						

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
 (b) If yes, please furnish the following details:-

S.No	Amount received (in Rs.)	Date of receipt
1		

37 Whether any cost audit was carried out? NA
 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? NA
 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? NA
 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:

Serial Number	Particulars	Previous Year		Preceding previous Year	
		Amount	(%)	Amount	(%)
(a)	Total turnover of the assessee	62798510		57584570	
(b)	Gross profit / Turnover	8274832	62798510 (%)13.33	7395530	57584570 (%)12.84
(c)	Net profit / Turnover	475164	62798510 (%)0.76	292910	57584570 (%)0.51
(d)	Stock-in-Trade / Turnover	20545038	62798510 (%)32.72	16572140	57584570 (%)28.78
(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
1	Select	Select	Select			

42 (a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? NO
 (b) If yes, please furnish

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/ furnished transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
1		Select			Select	



Form 3CA3CD

(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

(b) If yes, please furnish the following details:

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
Select			

(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	
1						

Name	SONI ROY		
Membership Number	304796		
FRN (Firm Registration Number)	0228048E		
Address	P-24, C.I.T ROAD, KOLKATA	WEST BENGAL	700014
Place	KOLKATA		
Date	29/09/2018		

Annexure

Sl No.	Date of Purchase	Date put to Use	Purchase Value	CENVAT	Change in Rate of Exchange	Subsidy/Grant	Total Value of Purchases
Sl No.	Date of Sale					Amount	



In terms of our report of even date
For Soni Roy & Associates
 Chartered Accountants
Soni Roy
 Soni Roy
 M. No.-304796
 FRN:328048E

M/S. SUN RAY DEVCON PVT LTD

21/4, ASWINI DUTTA ROAD, KOLKATA-700029

REVISED BALANCE SHEET AS AT 31ST MARCH, 2018

Particulars	Sch. No.	Figures as at the end of current reporting period 2018	Figures as at the end of previous reporting period 2017
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	20,00,000.00	20,00,000.00
(b) Reserve & Surplus	2	10,74,377.00	7,21,568.00
(c) Money received against share warrants		10,00,000.00	-
(2) Share Application Money (Pending Allotment)			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	4,20,19,500.00	1,29,49,500.00
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
(4) Current Liabilities			
(a) Short-Term Borrowings	4	46,11,538.00	72,99,635.00
(b) Trade Payables	5	34,50,358.00	28,36,338.00
(c) Other Current Liabilities	6	10,38,490.00	7,38,490.00
(d) Short-Term Provisions	7	1,22,355.00	90,509.00
Total Equity & Liabilities		5,53,16,618.00	2,66,36,040.00
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Gross Block	8	71,67,707.00	1,86,758.00
(ii) Depreciation		5,96,013.00	1,36,488.00
(iii) Net Block		65,71,694.00	50,270.00
(b) Non-current investments	9	-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances	10	-	-
(e) Other non-current assets	11	-	-
(2) Current Assets			
(a) Current investments	12	-	-
(b) Inventories	13	2,05,45,038.00	1,65,72,140.00
(c) Trade receivables	14	34,65,850.00	41,15,850.00
(d) Cash and cash equivalents	15	32,91,176.00	15,47,780.00
(e) Short-term loans and advances	16	2,44,2,860.00	43,50,000.00
(f) Other current assets		-	-
Total Assets		5,53,16,618.00	2,66,36,040.00

NOTES TO ACCOUNTS

Schedules referred to above and notes attached thereto form an integral part of Balance Sheet
This is the Balance Sheet referred to in our Report of even date.

For and on behalf of the Directors

Place : Kolkata
Date 29.09.2018

For SUN RAY DEVCON PRIVATE LIMITED



[Signature]

Director

For SUN RAY DEVCON PRIVATE LIMITED

Director

For Soni Roy & Associates
Chartered Accountants
[Signature]
Soni Roy
M. No.-304796

M/S. SUN RAY DEVCON PVT LTD

21/4, ASWINI DUTTA ROAD, KOLKATA-700029

REVISED PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2018

Sr. No	Particulars	Sch. No.	Figures as at the end of current reporting period 2018	Figures as at the end of previous reporting period 2017
I	Revenue from operations	17	62,798,510.00	57,584,570.00
II	Other income	18	615,340.00	18,041.00
III	III. Total Revenue (I + II)		63,413,850.00	57,602,611.00
IV	Expenses:			
	Cost of materials consumed	19	58,397,375.00	58,726,140.00
	Purchase of Stock-in-Trade			
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	20	(3,972,898.00)	(8,537,100.00)
	Employee Benefit Expense	21	3,695,540.00	3,320,400.00
	Financial Costs	22	1,242,855.00	1,065,093.00
	Depreciation and Amortization Expense	23	459,525.00	26,723.00
	Other Administrative Expenses	24	3,116,189.00	2,708,445.00
	Total Expenses (IV)		62,938,686.00	57,309,701.00
V	Profit before exceptional and extraordinary items and tax	(III - IV)	475,164.00	292,910.00
VI	Exceptional Items		0.00	0.00
VII	Profit before extraordinary items and tax (V - VI)		475,164.00	292,910.00
VIII	Extraordinary Items		0.00	0.00
IX	Profit before tax (VII - VIII)		475,164.00	292,910.00
X	Tax expense:			
	(1) Provision for taxation		122,355.00	90,509.00
	(2) Deferred tax		0.00	0.00
XI	Profit(Loss) from the period from continuing operations	(IX-X)	352,809.00	202,401.00
XII	Balance b/f from prv. Yrs		721,568.00	519,167.00
XIII	Profit/(Loss) for the period (XI + XIV)		1,074,377.00	721,568.00
XIV	Earning per equity share:			
	(1) Basic		0.00	0.00
	(2) Diluted		0.00	0.00

Schedules referred to above and notes attached thereto form an integral part of Profit & Loss Statement
This is the Profit & Loss Statement referred to in our Report of even date.

Place : Kolkata
Date : 29.09.2018

For SUN RAY DEVCON PRIVATE LIMITED

Director

For and on behalf of the Directors

For SUN RAY DEVCON PRIVATE LIMITED

Director



In terms of our report of even date
For Soni Roy & Associates
Chartered Accountants
Soni Roy
M. No.-304796
FRN:328048E

M/S. SUN RAY DEVCON PVT LTD

21/4, ASWINI DUTTA ROAD, KOLKATA-700029

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2018

Schedule : 8 Fixed Assets

Sr. No	Particulars	Rate	Gross Block			Depreciation			Net Block	
			Value at the beginning	Addition during the year	Value at the end	Value at the beginning	Deduction during the year	Value at the end	WDV as on 31.03.2018	WDV as on 31.03.2017
I	Tangible Assets									
1	Furniture & Fixture	10%	43,120.00	-	43,120.00	22,999.00	2,012.00	25,011.00	18,109.00	20,121.00
2	Computer	40%	90,598.00	-	90,598.00	76,117.00	5,792.00	81,909.00	8,689.00	14,483.00
3	Air Conditioner	15%	28,744.00	-	28,744.00	19,710.00	1,355.00	21,065.00	7,679.00	9,034.00
4	Office Equipments	15%	24,296.00	-	24,296.00	17,662.00	995.00	18,657.00	5,639.00	6,634.00
5	Car	15%	-	4,012,949.00	4,012,949.00	-	300,971.00	300,971.00	3,711,978.00	-
6	Land & Building	10%	-	2,968,000.00	2,968,000.00	-	148,400.00	148,400.00	2,819,600.00	-
	SUB TOTAL (A)		186,758.00	6,980,949.00	7,167,707.00	136,488.00	459,525.00	596,013.00	6,571,694.00	50,270.00
	Intangible Assets		-	-	-	-	-	-	-	-
	SUB TOTAL (B)		-	-	-	-	-	-	-	-
III	Capital Work-in-progress		-	-	-	-	-	-	-	-
1			-	-	-	-	-	-	-	-
	SUB TOTAL (C)		-	-	-	-	-	-	-	-
IV	Intangible Assets Under Development		-	-	-	-	-	-	-	-
	SUB TOTAL (D)		-	-	-	-	-	-	-	-
	Total [A + B + C + D] (Current Year)		186,758.00	6,980,949.00	7,167,707.00	136,488.00	459,525.00	596,013.00	6,571,694.00	50,270.00
	(Previous Year)									

For SUN RAY DEVCON PRIVATE LIMITED

Director

For SUN RAY DEVCON PRIVATE LIMITED

Director



In terms of our report of even date
 For Soni Roy & Associates
 Chartered Accountants

 Soni Roy
 M. No.-304796
 FRN:323048E

M/S. SUN RAY DEVCON PVT LTD

21/4, ASWINI DUTTA ROAD, KOLKATA-700029

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2018

Schedule : 1 Share Capital

Sr. No	Particulars	2018	2017
1	AUTHORIZED CAPITAL 10,00,000 Equity Shares of Rs. 10/- each.	(Rs.) 10,00,000.00	(Rs.) 10,00,000.00
		10,00,000.00	10,00,000.00
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL <i>To the Subscribers of the Memorandum</i> 200,000 Equity Shares of Rs. 10/- each.	2,00,000.00	2,00,000.00
3	Share Application Money	-	-
	Total in	2,00,000.00	2,00,000.00

Schedule : 2 Reserve & Surplus

Sr. No	Particulars	2018	2017
1	Capital Reserve	(Rs.)	(Rs.)
2	Balance brought forward from previous year	721,568.00	519,167.00
	Less: Tax on Regular Assessment Paid	122,355.00	90,509.00
	Add: Profit for the period	475,164.00	292,910.00
	DEFERRED TAX	-	-
	Total in	1,074,377.00	721,568.00

Schedule : 3 Long Term Borrowings

Sr. No	Particulars	2018	2017
	Unsecured Loan	(Rs.)	(Rs.)
	Topaz Solar	8,327,000.00	-
	Topaz Impex	10,300,000.00	-
	Sanky Karya Vaastu	1,500,000.00	-
	Vineet Vab Commercial	1,300,000.00	-
	Vishal Poddar Matasree Vinimay	3,000,000.00	-
	Angad Singh Alpha Natl	3,000,000.00	-
	Everrise Highrise Pvt. Ltd.	3,000,000.00	-
	Vineet Vab Commercial	450,000.00	-
	Sun Power reality LLP	5,197,500.00	-
	Shyamal Joshi	450,000.00	-
	JDM Udyog	1,500,000.00	1,500,000.00
	J.Kamdar (huf)	200,000.00	100,000.00
	Multicon Infrastructure	320,000.00	220,000.00
	Orbit Associates	1,675,000.00	1,275,000.00
	Worldcom Media Communication	1,100,000.00	1,000,000.00
	T. Kamdar (huf)	200,000.00	100,000.00
	Vijay Kumar nandini	500,000.00	500,000.00
	Sun Construction	-	5,654,500.00
	Sun Enterprise	-	2,100,000.00
	Sun Traders	-	500,000.00
	Total in	42,019,500.00	12,949,500.00

Schedule : 4 Short Term Borrowings

Sr. No	Particulars	2018	2017
	Secured Loan	(Rs.)	(Rs.)
	Bank Loan	950,366.00	6,702,255.00
	Car Loan	3,661,172.00	597,380.00
	Total in	4,611,538.00	7,299,635.00



In terms of our report of even date
For Soni Roy & Associates
 Chartered Accountants
Soni Roy
 Soni Roy
 M. No.-304796
 FRN:328048E

For SUN RAY DEVCON PRIVATE LIMITED

For SUN RAY DEVCON PRIVATE LIMITED

M/S. SUN RAY DEVCON PVT LTD

21/4, ASWINI DUTTA ROAD, KOLKATA-700029

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2018

Schedule : 5 Trades Payable

Sr. No	Particulars	2018	2017
	<u>Sundry Creditors</u>	(Rs.)	(Rs.)
	Bapi Kamila	-	9,280.00
	Amit Moitra	-	6,700.00
	Altius Realty Services	153,550.00	43,550.00
	Aparjita Bose (Aswini Dutta Rd)	339,000.00	339,000.00
	Arihant Iron & Steel Products	1,003,409.00	1,003,409.00
	Khanak Enterprise	98,533.00	98,533.00
	KLG Ecolite	241,602.00	241,602.00
	M/s Kali Cement Supply Agency	27,040.00	7,040.00
	Mukesh Gupta	25,000.00	25,000.00
	Shiv Timber Company	94,599.00	94,599.00
	TRMC Pvt Ltd	348,725.00	348,725.00
	Others	1,118,900.00	618,900.00
	Total in	3,450,358.00	2,836,338.00

Schedule : 6 Other Current Liabilities

Sr. No	Total in	2018	2017
	<u>Advance</u>	(Rs.)	(Rs.)
	Others	1,038,490.00	738,490.00
	Total in	1,038,490.00	738,490.00

Schedule : 7 Short Term Provisions

Sr. No	Particulars	2018	2017
		(Rs.)	(Rs.)
1	Provision for Taxation	122,355.00	90,509.00
	Total in	122,355.00	90,509.00

Schedule : 9 Non Current Investment

Sr. No	Particulars	2018	2017
		(Rs.)	(Rs.)
1	Others	-	-
	Total in	-	-

Schedule : 10 Long Term Loans and Advances

Sr. No	Particulars	2018	2017
		(Rs.)	(Rs.)
	Loans & Advances to related parties	-	-
	Other Loans & Advances	-	-
	Balance with Revenue Authorities	-	-
	Total in	-	-

For SUN RAY DEVCON PRIVATE LIMITED

For SUN RAY DEVCON PRIVATE LIMITED



In terms of our report of even date
For Soni Roy & Associates,
Chartered Accountants

Soni Roy
M. No.-304796
FRN-3280

Director

Director

M/S. SUN RAY DEVCON PVT LTD

21/4, ASWINI DUTTA ROAD, KOLKATA-700029

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2018

Schedule : 11 Other Non Current Assets

Sr. No	Particulars	2018 (Rs.)	2017 (Rs.)
	Others	-	-
	Total in	-	-

Schedule : 12 Current Investment

Sr. No	Particulars	2018 (Rs.)	2017 (Rs.)
	Other Investment	-	-
	Total in	-	-

Schedule : 13 Inventories

Sr. No	Particulars	2018 (Rs.)	2017 (Rs.)
1	Work in Progress	20,545,038.00	16,572,140.00
	Total in	20,545,038.00	16,572,140.00

Schedule : 14 Trade Receivables

Sr. No	Particulars	2018 (Rs.)	2017 (Rs.)
1	Outstanding for more than six months		
	a) Secured, Considered Good :		
	b) Unsecured, Considered Good :		
	c) Doubtful		
2	Sundry Debtors / Others		
	Mausumi Das (sitale talla)	100,000.00	100,000.00
	Kuntal Adhikary	15,850.00	15,850.00
	Vidhika Niwas Pvt Ltd	500,000.00	500,000.00
	Others	2,850,000.00	3,500,000.00
3	a) Secured, Considered Good :		
	b) Unsecured, Considered Good - Sundry Debtors		
	c) Doubtful		
	Total in	3,465,850.00	4,115,850.00

Schedule : 15 Cash & Cash Equivalent

Sr. No	Particulars	2018 (Rs.)	2017 (Rs.)
1	Cash-in-Hand & Bank		
	Cash & Bank balance	32,91,176.00	1,547,780.00
	Sub Total (A)	32,91,176.00	1,547,780.00

Schedule : 16 Short Terms Loans and Advances

Sr. No	Particulars	2018 (Rs.)	2017 (Rs.)
	a) Secured, Considered Good :		
	Loans & Advances related parties		
	F.D. (IOB at kalight branch)	4,500,000.00	4,350,000.00
	b) Unsecured, Considered Good :		
	Loans & Advances related parties (As per list)	16,942,860.00	-
	c) Doubtful		
2)	TDS		
	Total in	21,442,860.00	4,350,000.00

For SUN RAY DEVCON PRIVATE LIMITED

Director

For SUN RAY DEVCON PRIVATE LIMITED

Director



In terms of our report of even date
For Soni Roy & Associates
Chartered Accountants

Soni Roy
M. No.-304796

M/S. SUN RAY DEVCON PVT LTD

21/4, ASWINI DUTTA ROAD, KOLKATA-700029

*Schedules Forming Part of the Profit & Loss Accounts as at 31st March, 2018***Schedule : 17 Revenue from Operations**

Sr. No	Particulars	2018	2017
1	Sales	(Rs.) 62,798,510.00	(Rs.) 57,584,570.00
	Total in	62,798,510.00	57,584,570.00

Schedule : 18 Other Income

Sr. No	Particulars	2018	2017
1	Misc. Income & Scrap Sale	(Rs.) 615,340.00	(Rs.) 13,221.00
2	Interest on I.T.Refund	-	4,820.00
	Total in	615,340.00	18,041.00

Schedule : 19 Cost of Material Consumed

Sr. No	Particulars	2018	2017
a)	PURCHASES OF RAW MATERIALS AND STORES	(Rs.) 58,397,375.00	(Rs.) 58,726,140.00
	Sub-total (a)	58,397,375.00	58,726,140.00
b)	DIRECT/PRODUCTIONS EXPENSES	-	-
	Sub-total (b)	-	-
	Total in	58,397,375.00	58,726,140.00

Schedule : 20 Change in Inventories

Sr. No	Particulars	2018	2017
1	Opening Stock	(Rs.) 16,572,140.00	(Rs.) 8,035,040.00
2	Closing Stock	20,545,038.00	16,572,140.00
	Total in	(3,972,898.00)	(8,537,100.00)

Schedule : 21 Employment Benefit Expenses

Sr. No	Particulars	2018	2017
1	Labour Charges Paid	(Rs.) 3,077,250.00	(Rs.) 2,164,400.00
2	Salaries & Bonus	463,890.00	428,500.00
3	Directors Remuneration	144,000.00	720,000.00
4	Directors Meeting fees	10,500.00	7,500.00
	Total in	3,695,640.00	3,320,400.00

Schedule : 22 Financial Cost

Sr. No	Particulars	2018	2017
1	Bank & Other Charges	(Rs.) 88,687.00	(Rs.) 97,645.00
2	Interest on Bank Loan	973,416.00	967,448.00
3	Interest on Car Loan	180,752.00	-
	Total in	1,242,855.00	1,065,093.00

For SUN RAY DEVCON PRIVATE LIMITED

Director

For SUN RAY DEVCON PRIVATE LIMITED

Director

In terms of our report of even date
For Soni Roy & Associates
Chartered Accountants

Soni Roy
Soni Roy
M. No.-304796
E.M.-2280485



M/S. SUN RAY DEVCON PVT LTD

21/4, ASWINI DUTTA ROAD, KOLIKATA-700029

Schedules Forming Part of the Profit & Loss Accounts as at 31st March, 2018

Schedule : 23 Depreciation & Amortised Cost .

Sr. No	Particulars	2018	2017
		(Rs.)	(Rs.)
1	Depreciation	459,525.00	26,723.00
	Total in	459,525.00	26,723.00

Schedule : 24 Other Administrative Expenses

Sr. No	Particulars	2018	2017
		(Rs.)	(Rs.)
1	Rent	120,000.00	97,800.00
2	Printing & Stationery	32,580.00	28,920.00
3	Telephone & Mobile Charges	68,800.00	56,275.00
4	Travelling Expenses	30,970.00	28,050.00
5	Repairs & Maintenance	142,500.00	136,090.00
6	Rates & Taxes	6,750.00	5,500.00
7	Office Maintenance	61,720.00	58,750.00
8	Business Promotion Expenses	268,400.00	256,450.00
9	Electricity Charges	48,610.00	42,935.00
10	Books & Periodicals	4,957.00	4,218.00
11	Postage & Telegram	6,782.00	5,915.00
12	Staff Welfare	41,840.00	38,650.00
13	General Expenses	48,960.00	45,720.00
14	Accounting Charges	42,000.00	36,000.00
15	Misc. Expenses	384,500.00	371,968.00
16	Audit Fees	18,000.00	15,000.00
17	Advocate Charges	284,560.00	277,900.00
18	Brokerage & Commission	682,720.00	664,400.00
19	CESE new installation	129,840.00	117,784.00
20	Electric Fitting Charges	28,450.00	24,447.00
21	KMC	210,830.00	198,331.00
22	Donation & Subscription	132,500.00	126,700.00
23	Medical Expenses	24,370.00	20,642.00
24	Professional Charges	55,000.00	50,000.00
25	Insurance	11,800.00	-
26	Car Maintenance Charge	233,750.00	-
	Total in	3,116,189.00	2,708,445.00

For SUN RAY DEVCON PRIVATE LIMITED



Director

For SUN RAY DEVCON PRIVATE LIMITED

Director



In terms of our report of even date
For Soni Roy & Associates
Chartered Accountants

Soni Roy
Soni Roy
M. No. - 304702
FRN:328511C