

COMPUTATION OF TOTAL INCOME OF PS VINAYAK HOMES LLP(FORMERLY M/s WHITE
FIELDS COMPLEX LLP) FOR THE FOR THE ASSESSMENT YEAR 2019-2020 RELEVANT TO
THE PREVIOUS YEAR 2018-2019

<u>Particulars</u>	<u>Amount (₹)</u>	<u>Amount (₹)</u>
<u>Income from Business & Profession</u>		
Profit as per Statement of Income & Expenditure		(2,52,259)
Add: Interest & Penalty on Service Tax		2,400
		<u>(2,49,859)</u>
		<u>(2,49,859)</u>
	Gross Total Income	(2,49,859)
	Total Income Rounded off u/s 288A	(2,49,860)

PATNI & CO.

CHARTERED ACCOUNTANTS

Head Office: 1, India Exchange Place, 2nd Floor, Room No. 219, Kolkata 700001

Contact No.:(033) 2231 4111 / 4112, 2230 0556 / 0557

Branch Office: 16A, Shakespeare Sarani, Unit II, 2nd Floor, Kolkata 700071

E-mail ID: patniandco@gmail.com / dkpatni@gmail.com

INDEPENDENT AUDITORS' REPORT

To

To the Partners of

PS VINAYAK HOMES LLP

Opinion

We have audited the financial statements of **PS VINAYAK HOMES LLP** ("the entity"), which comprise the balance sheet as at March 31, 2019, and the Income & Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view of the financial position of the entity as at 31st March, 2019, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for opinion

We conducted our audit in accordance with the standards on auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Limited Liability Partnership Act, 2008. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



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E-mail ID: patniandco@gmail.com / dkpatni@gmail.com

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

○ For PATNI & CO.

Chartered Accountants

Firm Registration No 320304E

Akshat

AKSHAT JAIN

(Partner)

Membership No. 313623

Place: Kolkata

Date: 25th Day of May, 2019



PS VINAYAK HOMES LLP
(FORMERLY: M/s WHITE FIELDS COMPLEX LLP)
(LLPIN: AAF-7400)

Address: 1002 EM BYPASS, FRONT BLOCK KOLKATA-700 046

Balance Sheet as at 31st March' 2019

	Particulars	Note No.	Amount (₹) As at 31.03.2019	Amount (₹) As at 31.03.2018
I.	<u>CONTRIBUTION & LIABILITIES</u>			
(1)	<u>PARTNER'S FUND</u>			
	a) Contribution	2	12,14,701.00	1,18,13,637.00
	b) Reserve & Surplus	3	-3,58,037.35	-1,05,777.86
(2)	<u>LIABILITIES</u>			
	<u>CURRENT LIABILITIES</u>			
	a) Short Term Borrowings	4	6,14,68,481.00	7,35,03,562.00
	b) Trade Payables	5	34,69,514.00	8,43,570.00
	b) Other Current Liabilities	6	4,30,65,711.14	37,83,234.41
	Total (I)		10,88,60,369.79	8,98,38,225.55
II.	<u>ASSETS</u>			
(1)	<u>NON-CURRENT ASSETS</u>			
	a) Investments	7	90,000.00	90,000.00
(2)	<u>CURRENT ASSETS</u>			
	a) Inventories	8	8,93,67,412.86	7,16,81,209.45
	b) Loans & Advances	9	1,15,28,800.00	1,15,28,800.00
	c) Cash & Cash Equivalents	10	1,45,412.59	35,854.00
	d) Other Current Assets	11	77,28,744.34	65,02,362.10
	Total (II)		10,88,60,369.79	8,98,38,225.55

The notes form an integral part of these financial statements 1 to 18

For PATNI & CO.
Chartered Accountants

Akshat Jain

Akshat Jain
(Partner)
Membership No. 313623
Firm Regn. No. 320304E



Place: Kolkata
Dated: The 25th day of May' 2019

For PS VINAYAK HOMES LLP
PS VINAYAK HOMES LLP

Surendra Kumar Dugar
Partner / Authorised Signatory

Surendra Kumar Dugar
(DIN : 00424900)

Designated Partner
PS VINAYAK HOMES LLP

Balkrishna Kyari
Partner / Authorised Signatory

(DIN : 01662528)

Designated Partner

PS VINAYAK HOMES LLP
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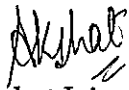
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Statement of Profit & Loss for the year ended on 31st March' 2019

			Amount (₹)	Amount (₹)
Particulars		Note No.	2018-19	2017-18
I	INCOME			
	a) Revenue from Operations			-
	b) Other Income	12	-	34,126.00
	Total Income (A)		-	34,126.00
II	EXPENSES			
	a) Direct Expenses	13	1,01,59,915.70	3,56,66,579.10
	b) Decrease/(Increase) in Inventories	14	-1,75,34,957.70	-4,26,37,005.10
	c) Administrative Expenses	15	1,56,391.49	43,261.00
	d) Interest Expenses	16	74,70,910.00	70,05,606.00
	Total Expenditure (B)		2,52,259.49	78,441.00
III	Profit/(Loss) Before Taxes (I-II)		(2,52,259.49)	(44,315.00)
	Tax expense:			
	(1) Current tax		-	-
IV	Profit/(Loss) After Taxes		(2,52,259.49)	(44,315.00)
V	Profit Transferred to Partner's account		-	-
VI	Profit Transferred to Reserves & Surplus		(2,52,259.49)	(44,315.00)

The notes form an integral part of these financial statements 1 to 18

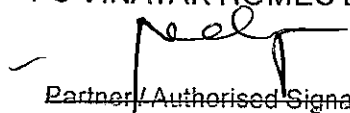
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Chartered Accountants


Akshat Jain
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Firm Regn. No. 320304E

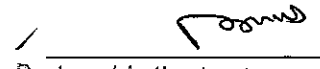


Place: Kolkata
Dated: The 25th day of May' 2019

For PS VINAYAK HOMES LLP
PS VINAYAK HOMES LLP


Partner / Authorised Signatory
Surendra Kumar Dugar
(DIN : 00424900)

Designated Partner,
PS VINAYAK HOMES LLP


Partner / Authorised Signatory
Balkrishan Kyal
(DIN : 01662528)

Designated Partner

PS VINAYAK HOMES LLP

(LLPIN: AAF-7400)

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NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31.03.2019

NOTE -1

SIGNIFICANT ACCOUNTING POLICIES

1) **Basis of Accounting**

The LLP maintains its accounts on Historical Cost convention in accordance with generally accepted accounting principles generally following the accrual basis of accounting save and except the Property Tax & Khazna Charges which are accounted for as and when required.

2) **Use of Estimates**

The preparation of Financial Statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the result of operations during the reporting period. Although these estimates are based upon managements best knowledge of current events and actions, actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively.

3) **Inventories**

Inventories - Project Work in Progress (Land & Land Development) is carried over at cost incurred less the cost attributed to the revenue recognized. Cost is inclusive of direct expenses, borrowing costs and allocated overheads.

4) **Revenue Recognition**

Revenue under the Percentage of Completion method is to be recognized on the basis of percentage of actual costs involved including construction & development cost of project under execution & proportionate cost of land/development rights subject to actual cost incurred being 25% or more of the total estimated cost of projects. The stage of completion under the POC method is measured on the basis of actual cost. The estimates including those of technical nature in respect of projected revenues, projected profits, projected costs, cost to complete & the foreseeable loss are reviewed periodically by the management and any effect of changes in estimates is recognized in the period such changes are determined. Revenue is recognized by reference to the stage of completion as explained above attributed to the work completed during the year. When it is probable that the total costs will exceed total costs will exceed total project revenue, this expected loss is recognized as an expense immediately.

5) **Taxes on Income**

Current Tax in respect of taxable income is provided for the year based on the applicable tax rates and laws. Deferred Tax Asset/ Liability is not recognized by the firm.

PS VINAYAK HOMES LLP

Partner / Authorised Signatory

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Partner / Authorised Signatory

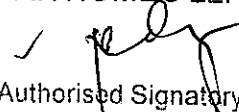



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Notes to the Financial Statement for the year ended on 31st March' 2019

	<u>2018-19</u>	<u>2017-18</u>
	<u>Amount (₹)</u>	<u>Amount (₹)</u>
<u>NOTE - 2</u>		
<u>PARTNERS FUND - CONTRIBUTION</u>		
<u>Schedule 1: Partners Capital Account</u>		
M/s Kyal Developers Pvt. Ltd	80,000.00	80,000.00
M/s PS Group Realty Ltd	5,10,000.00	5,10,000.00
Mr. Rahul Kyal	80,000.00	80,000.00
Mr. Umesh Kyal	80,000.00	80,000.00
Mrs. Priti Kyal	50,000.00	50,000.00
Mrs.Shakshi Kyal	50,000.00	50,000.00
Mrs. Sweta Kyal	50,000.00	50,000.00
Mrs. Uma Kyal	50,000.00	50,000.00
Mrs. Seema Kyal	50,000.00	50,000.00
	10,00,000.00	10,00,000.00
 <u>Schedule 2: Partners Current Account</u>		
M/s Kyal Developers Pvt. Ltd	68,157.00	60,97,336.00
M/s PS Group Realty Ltd	1,46,544.00	47,16,301.00
	2,14,701.00	1,08,13,637.00
 <u>NOTE-3</u>		
<u>RESERVES AND SURPLUS</u>		
Opening Balance	-1,05,777.86	-61,462.86
Add: Additon during the Year	-2,52,259.49	-44,315.00
Closing Balance	-3,58,037.35	-1,05,777.86
 <u>NOTE-4</u>		
<u>SHORT TERM BORROWINGS</u>		
<u>Unsecured Loan</u>		
From Others	4,63,49,661.00	3,91,03,562.00
From Related Party	1,51,18,820.00	3,44,00,000.00
	6,14,68,481.00	7,35,03,562.00
 <u>NOTE-5</u>		
<u>TRADE PAYABLES</u>		
For Goods & services	34,69,514.00	8,43,570.00
	34,69,514.00	8,43,570.00

PS VINAYAK HOMES LLP

 Partner / Authorised Signatory

PS VINAYAK HOMES LLP

 Partner / Authorised Signatory



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Notes to the Financial Statement for the year ended on 31st March' 2019

	<u>2018-19</u>	<u>2017-18</u>
	<u>Amount (₹)</u>	<u>Amount (₹)</u>
<u>NOTE-6</u>		
<u>OTHER CURRENT LIABILITIES</u>		
Bank Overdraft with Indian Bank	-	31,32,513.41
Advance Against Project	4,10,00,000.00	-
TDS Payable	4,39,362.00	2,66,876.00
Statutory Dues Payable	80,922.14	36,000.00
Retention Money	1,99,160.00	60,303.00
Other Payables	13,46,267.00	2,87,542.00
	<u>4,30,65,711.14</u>	<u>37,83,234.41</u>
<u>NOTE-7</u>		
<u>NON-CURRENT ASSETS</u>		
<u>Investment in Equity Shares</u>		
Ameyaa Real Estate Pvt. Ltd. (9,000 Nos. of Equity Shares @ ₹10/- each fully paid up)	90,000.00	90,000.00
	<u>90,000.00</u>	<u>90,000.00</u>
<u>NOTE - 8</u>		
<u>INVENTORIES</u>		
Work in Progress - VYOM II	8,92,03,092.35	7,16,68,134.65
Stores in hand	1,64,320.51	13,074.80
	<u>8,93,67,412.86</u>	<u>7,16,81,209.45</u>
<u>NOTE - 9</u>		
<u>CASH & CASH EQUIVALENTS</u>		
Balances with Banks - in current account	1,17,409.59	-
Cash in Hand (as certified by Designated Partners)	28,003.00	35,854.00
	<u>1,45,412.59</u>	<u>35,854.00</u>
<u>NOTE-10</u>		
<u>LOANS & ADVANCES</u>		
Security Deposit with CESC	15,28,800.00	15,28,800.00
Other Advances	1,00,00,000.00	1,00,00,000.00
	<u>1,15,28,800.00</u>	<u>1,15,28,800.00</u>
<u>NOTE-11</u>		
<u>OTHER CURRENT ASSETS</u>		
Advance From LIC Housing Finance Ltd	25,000.00	2,95,000.00
Other Advance	3,25,624.00	17,057.00
Statutory Dues Recivable	73,78,120.34	61,90,305.10
	<u>77,28,744.34</u>	<u>65,02,362.10</u>



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Notes to the Financial Statement for the year ended on 31st March' 2019

	<u>2018-19</u>	<u>2017-18</u>
	<u>Amount (₹)</u>	<u>Amount (₹)</u>
<u>NOTE-12</u>		
<u>OTHER INCOME</u>		
Balance Written off	-	34,126.00
	-	34,126.00
<u>NOTE -13</u>		
<u>DIRECT EXPENSES</u>		
Construction and Site Expenses	94,52,115.70	3,43,10,218.10
Other Direct Expenses	7,07,800.00	13,56,361.00
TOTAL	1,01,59,915.70	3,56,66,579.10
<u>NOTE- 14</u>		
<u>CHANGE IN INVENTORIES</u>		
Opening Balance	7,16,68,134.65	2,90,31,129.55
Closing Balance	8,92,03,092.35	7,16,68,134.65
	-1,75,34,957.70	-4,26,37,005.10
<u>NOTE - 15</u>		
<u>ADMINISTRATIVE EXPENSES</u>		
Rates & Taxes	6,800.00	4,650.00
Rent	12,000.00	-
<u>Payment to Auditor</u>		
For Statutory Audit	15,000.00	15,000.00
Miscellaneous Expenses	1,22,591.49	23,611.00
	1,56,391.49	43,261.00
<u>NOTE - 16</u>		
<u>INTEREST EXPENSE</u>		
Interest on Unsecured Loans from Others	72,56,209.00	51,26,234.00
Interest on Partners Current Account	2,14,701.00	18,79,372.00
	74,70,910.00	70,05,606.00

PS VINAYAK HOMES LLP

Partner / Authorised Signatory

PS VINAYAK HOMES LLP

Partner / Authorised Signatory



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Notes to the Financial Statement for the year ended on 31st March' 2019

NOTE - 17

DUE TO MICRO, SMALL AND MEDIUM ENTERPRISES

Based on the information available with the firm, the balance due to Micro and Small enterprises, as defined under the Micro, Small, and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) is ₹ Nil. Further, no interest during the year has been paid or payable under the terms of the MSMED Act, 2006. The above information regarding Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Firm.

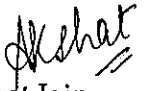
NOTE - 18

CONTINGENT LIABILITY

The Firm has no contingent liability at the end of the financial year.

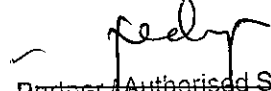
Signature to Note 1 to 18

For PATNI & CO.
Chartered Accountants


Akshat Jain
(Partner)
Membership No. 313623
Firm Regn. No. 320304E



For PS VINAYAK HOMES LLP
PS VINAYAK HOMES LLP


Partner / Authorised Signatory
Surendra Kumar Dugar
Designated Partner

PS VINAYAK HOMES LLP


Partner / Authorised Signatory
Balkrishan Kyal

Designated Partner

Place: Kolkata

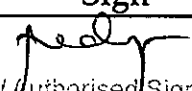
Dated: The 25th day of May' 2019

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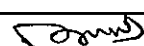
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We M/s. PS Vinayak Homes LLP, hereby disclosing as under :

Item No:	Disclosures required under the Micro, Small & Medium Development Act, 2006
I	Delayed payments due as at the end of each accounting year on account of Principal - Rs. NIL and Interest due thereon - Rs. NIL.
II	Total interest paid on all delayed payments during the year under the provisions of the Act - Rs. NIL.
III	Interest due on principal amounts paid beyond the due date during the year but without the interest amounts under this Act - Rs. NIL.
IV	Interest accrued but not due- Rs, NIL (Represents interest accrued as at the end of the year but not due as interest is computed at monthly rests from the due date).
V	Total Interest Due but not paid - Rs. NIL (Represents all interest amounts remaining due together with that from prior year(s) until such date when the interest was actually paid to the small enterprises. Mainly to ascertain the amount of interest disallowable for income tax purposes)

DPIN	Name	PS VINAYAK HOMES LLP
424900	SURENDRA KUMAR DUGAR	 Partner / Authorised Signatory
1662528	BALKRISHAN KYAL	PS VINAYAK HOMES LLP

Date : Dated: The 25th day of May' 2019
Place : Kolkata


Partner / Authorised Signatory
For PATNI & CO.
Chartered Accountants


Akshat Jain
(Partner)

Membership No. 313623
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Details of Work in Progress

Particulars	2018-19		2017-18	
	Details(₹)	Amount(₹)	Details(₹)	Amount(₹)
WORK IN PROGRESS				
Land at Buroshibtalla				
Opening WIP		7,16,68,134.65		2,90,31,129.55
<u>Add: Expenses incurred during the year:</u>				
Advance towards construction of adjacent road			-	
Cost of Civil works	62,33,516.70		27,47,787.00	
Construction Material Consumed	-		8,69,039.10	
Architect Fees	4,00,000.00		1,60,54,064.00	
Consultancy Charges	18,15,941.00		51,10,881.00	
Municipal Tax	9,16,508.00			
Power & Fuel	15,150.00		7,41,104.00	
Project Fees	66,000.00		85,78,529.00	
Surveyor Charges	5,000.00		-	
Security Guard charges	2,91,141.00		31,155.00	
Brokerage & Commission	2,87,735.00		58,356.00	
Other Supplies	7,715.00		-	
Registration Fee	25,341.00			
Legal Charges	-		10,86,305.00	
Printing & Stationery	-		2,750.00	
Repairs & maintenance	-		4,576.00	
Tea Tiffin & Beverages	-		756.00	
Vehicle Hire & Maintenance	-		7,206.00	
Business Promotion	-		7,721.00	
Travelling & Conveyance Expenses	-		1,10,250.00	
Bank Charges	-		18,841.00	
Site Management Expenses	-		2,08,814.00	
Interest Other than Securities	74,70,910.00	1,75,34,957.70	70,05,606.00	4,26,43,740.10
Less: Swachh Bharat Cess Reverse Charge Payable written off	-		945.00	
Less: Swachh Bharat Cess Reverse Charge Payable Provision written off	-	-	5,790.00	6,735.00
Closing WIP		8,92,03,092.35		7,16,68,134.65

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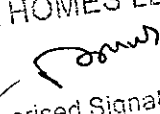
Partner / Authorised Signatory

Details of Interest Paid & Loan Taken(Others)


<u>Name of the Party</u>	<u>INTEREST</u>	<u>TDS</u>	<u>BALANCE</u>	
			<u>2018-19</u>	<u>2017-18</u>
Unsecured				
Abishek Poddar	1,20,986.00	12,099.00	-	-
Asha Mohta	23,014.00	2,301.00	5,20,713.00	-
Avalon Estates LLP	2,25,658.00	22,566.00	-	-
Girish Vakharia HUF	1,34,795.00	13,480.00	1,00,00,000.00	-
K.B.R. Township Pvt. Ltd.	6,00,000.00	60,000.00	50,45,863.00	50,56,219.00
Kanak Lata Dugar Family Trust	1,39,568.00	13,957.00	-	-
Madhu Dugar	15,008.00	1,501.00	-	-
Mesco Marketing Pvt.Ltd.	46,027.00	4,603.00	1,16,41,424.00	-
Navin Sonthalia	65,753.00	6,575.00	50,00,000.00	-
Navneet Chhajer	46,290.00	4,629.00	16,41,661.00	-
Pankaj Kumar Daga	6,73,972.00	67,397.00	-	-
Rachana Dudhoria(Loan)	1,14,427.00	11,443.00	-	-
Rashmi Sonthalia	65,753.00	6,575.00	50,00,000.00	-
Shikha Poddar	4,67,507.00	46,751.00	-	40,47,343.00
Shree Salasar Properties & Finance P	14,89,315.00	1,48,932.00	-	3,00,00,000.00
Vac International	5,00,548.00	50,055.00	75,00,000.00	-
	47,28,621.00	4,72,864.00	4,63,49,661.00	3,91,03,562.00

Details of Interest Paid & Loan Taken(Related Parties)

<u>Name of the Party</u>	<u>INTEREST</u>	<u>TDS</u>	<u>2018-19</u>	<u>2017-18</u>
Saurav Dugar	56,088.00	5,609.00	7,25,479.00	-
Daulat Finlease Pvt.Ltd.	61,808.00	6,181.00	55,627.00	-
P S Magnum	13,151.00	1,315.00	11,836.00	-
P S Srijan Real Venture LLP	49,907.00	4,991.00	44,916.00	-
Prashant Chopra	1,95,130.00	19,513.00	1,75,617.00	-
Pratiti Chopra	64,373.00	6,437.00	-	-
Presidency Traders LLP	33,271.00	3,327.00	29,944.00	-
Rachita Dugar	2,515.00	-	-	-
Ravi Kumar Dugar	1,239.00	-	-	-
Santosh Kumar Dugar	66,095.00	6,610.00	-	-
Drolia Financial Services Pvt.Ltd.	11,28,000.00	1,12,800.00	1,04,15,200.00	94,00,000.00
Uttam Finlease Pvt. Ltd.	8,44,668.00	84,467.00	36,60,201.00	2,50,00,000.00
Zoom Vincom LLP	11,343.00	1,134.00	-	-
	25,27,588.00	2,52,384.00	1,51,18,820.00	3,44,00,000.00

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Detail Sheet

	<u>2018-2019</u>	<u>2017-2018</u>
<u>Other Direct Expenses</u>		
Bank Charges	-	18,841.00
Security Guard Charges	2,91,141.00	31,155.00
Brokerage & Commission	2,87,735.00	58,356.00
Legal Charges	-	10,86,305.00
Other Supplies	7,715.00	-
Registration Fee	25,341.00	
Repairs & maintenance	-	4,576.00
Tea Tiffin & Beverages	-	756.00
Vehicle Hire & Maintenance	-	7,206.00
Business Promotion	-	7,721.00
GST Reversal	89,638.00	-
IGST/CGST/SGST Cash Interest & penalty	6,230.00	31,195.00
Travelling & Conveyance Expenses	-	1,10,250.00
	<u>7,07,800.00</u>	<u>13,56,361.00</u>


Miscellaneous Expenses

Bank Charges	6,302.00	2,379.00
Filing Fees	700.00	500.00
General Expenses	600.00	3,455.00
Legal Charges	18,350.00	3,846.00
Interest & Penalty On Service Tax	2,400.00	2,400.00
Interest on TDS	-	7,118.00
Printing & Stationary	220.00	2,750.00
Tea Tiffin & Beverages	22,192.00	-
Difference in P. Bill	-8,994.51	-
Conveyance Expense	80,822.00	1,163.00
	<u>1,22,591.49</u>	<u>23,611.00</u>

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Detail Sheet

	<u>2018-2019</u>	<u>2017-2018</u>
<u>Statutory Dues Receivable</u>		
Cess Cash Ledger	1,70,493.00	1,70,493.00
IGST Cash Ledger	1,81,139.14	1,81,139.00
CGST Reverse Charge Credit Available	-	93,827.00
CGST Credit Available	36,08,611.10	30,90,694.05
IGST Credit Available	22,74,168.00	6,750.00
IGST Reverse Charge Credit Available	-	20,62,343.00
IGST Reverse Charge Provisional Credit Available against Advance	8,922.00	
SGST Credit Available	10,98,787.10	4,91,232.05
SGST Reverse Charge Credit Available	-	93,827.00
GST Reverse Charge Provisional Credit against Advance	36,000.00	-
	<u>73,78,120.34</u>	<u>61,90,305.10</u>

Other Advances

Advance to Ameyaa Real Estate	1,00,00,000.00	1,00,00,000.00
	<u>1,00,00,000.00</u>	<u>1,00,00,000.00</u>

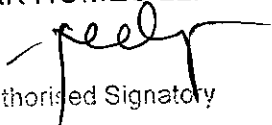
Details of Rates & Taxes

Professional Tax	2,500.00	2,500.00
Trade License	4,300.00	2,150.00
	<u>6,800.00</u>	<u>4,650.00</u>

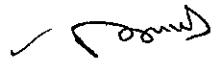
Construction & Site Expense

Cost of Civil works	62,33,516.70	27,47,787.00
Construction Material Consumed	-	8,69,039.10
Architect Fees	4,00,000.00	1,60,54,064.00
Consultancy Charges	18,15,941.00	51,10,881.00
Municipal Tax	9,16,508.00	-
Power & Fuel	15,150.00	7,41,104.00
Project Fees	66,000.00	85,78,529.00
Surveyor Charges	5,000.00	-
Site Management Expenses	-	2,08,814.00
	<u>94,52,115.70</u>	<u>3,43,10,218.10</u>

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PS VINAYAK HOMES LLP**Detail Sheet**

	<u>2018-2019</u>	<u>2017-2018</u>
<u>Current Liabilities</u>		
<u>Retention Money</u>		
Bini Enterprise	25,428.00	25,428.00
Roy Construction	1,73,732.00	34,875.00
	<u>1,99,160.00</u>	<u>60,303.00</u>
<u>Other Payables</u>		
<u>Professional Fees</u>		
Alamgir Reza - Prof.	6,250.00	
Anup Malakar	4,500.00	
Ghosh Bose & Associates Pvt. Ltd	-	2,26,800.00
	<u>10,750.00</u>	<u>2,26,800.00</u>
<u>For Expenses</u>		
P S Group Realty Pvt Ltd. - Exp	14,160.00	-
Liability for expenses	15,150.00	
	<u>29,310.00</u>	<u>-</u>
<u>For Services</u>		
Ashok Kumar Redh	-	7,418.00
International Security Organisation	-	36,140.00
PS VINAYAK COMPLEX LLP	12,76,207.00	
Samar Jana	-	2,184.00
	<u>12,76,207.00</u>	<u>45,742.00</u>
<u>Audit Fees Payable</u>		
Patni & Co	30,000.00	15,000.00
	<u>30,000.00</u>	<u>15,000.00</u>
TOTAL	<u>13,46,267.00</u>	<u>2,87,542.00</u>
<u>Trade Payables</u>		
<u>For Goods & Services</u>		
Baba Loknath Enterprise	86,486.00	-
Aakash Shyamsukha	69,493.00	-
M.N. Consultants Pvt Ltd	2,03,148.00	-
Roy Construction	31,10,387.00	8,43,570.00
	<u>34,69,514.00</u>	<u>8,43,570.00</u>
<u>Other Advance</u>		
Geotechnical Engineers Consortium	59,000.00	-
Landscape Tectonix Limited	49,567.00	-
Nature Mates-Nature Club	2,00,000.00	-
Smallwood,Reynolds, Stewart Inter Ltd	17,057.00	17,057.00
	<u>3,25,624.00</u>	<u>17,057.00</u>
<u>Other Current liabilities</u>		
<u>Statutory Dues Payable</u>		
CGST Reverse Charge Payable	-	18,000.00
SGST Reverse Charge Payable against Advance	-	18,000.00
GST Provisional Reverse Charge Credit Payable	72,000.00	-
IGST Provisional Reverse Charge Credit Payable	-	-
IGST Reverse Charge Credit Payable	8,922.14	-
	<u>80,922.14</u>	<u>36,000.00</u>

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