

ASHOK SWAIKA & CO.

Chartered Accountants

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CA. Ashok Kumar Swaika
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GSTIN : 19AJVPS1786M1ZY

INDEPENDENT AUDITOR'S REPORT ON THE ACCOUNTS OF MISRA ASSOCIATES DEVELOPMENT CONSULTANTS PVT. LTD. FOR THE YEAR ENDED 31ST MARCH, 2019

To
The Members of
MISRA ASSOCIATES DEVELOPMENT CONSULTANTS PVT. LTD

Report on the standalone Financial Statements

Opinion

1. I have audited the accompanying standalone financial statements **MISRA ASSOCIATES DEVELOPMENT CONSULTANTS PVT. LTD.** ('the Company') which comprise the Balance Sheet as at 31st March, 2019, the Statement of Profit and Loss, the Statement of Cash Flow and the Statement of Changes in Equity for the year then ended on that date, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, its loss changes in equity and its cash flows for the year ended on that date

Basis for Opinion

2. I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.



For ASHOK SWAIKA & CO.

Proprietor

**Responsibility of Management for the Standalone Financial Statements**

3. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
4. In preparing the financial statements, management is responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so.
5. The Board of Directors are also responsible for overseeing the company's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

6. My 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 my 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.
7. As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtained an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Companies Act, 2013, I am also responsible for expressing my opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiency in internal control that I identify during my audit.

I also provide those charged with governance with the statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationship and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.





Report on Other Legal and Regulatory Requirements

9. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, I give in the Annexure-A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

10. As required by Section 143 (3) of the Act, I report that:
 - (a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief are necessary for the purposes of my audit.
 - (b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss and the statement of Cash Flow, Statement of Changes in Equity dealt with by this report are in agreement with the books of account.
 - (d) In my opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act;
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to my separate Report in "Annexure B".
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in my opinion and to the best of my information and according to the explanations given to me:



For ASHOK SWAIKA & CO.
Proprietor

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- a. The Company does not have any pending litigations on its financial position in its standalone financial statements –
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- c. There are no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



Place : ASANSOL
Date : 02.08.2019

FOR ASHOK SWAIKA & CO.
Chartered Accountants
ICAI FRN – 316066E

CA Ashok Kumar Swaika
Proprietor
M.No.052659


For ASHOK SWAIKA & CO.
Proprietor

Report under the Companies (Auditor's Report) Order, 2016 ('the Order') issued by the Central Government in terms of section 143(11) of the Companies Act, 2013 ('the Act') of MISRA ASSOCIATES DEVELOPMENT CONSULTANTS PVT. LTD.

Referred to in our report of even date

1. In respect of Company's fixed assets :

- The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- The fixed assets were physically verified by the management during the year in accordance with a regular programme of verification which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.
- The title deeds of immoveable properties are held in the previous name of the company as per details below

Particular of Property	Title deed in the name of
	MISRA ASSOCIATES DEVELOPMENT CONSULTANTS PVT. LTD

- 2) As explained to us, the inventory has been physically verified at reasonable intervals during the year by the management. In our opinion, the frequency of verification is reasonable. No material discrepancies were noticed on physical verification.

- 3) As explained to us, the company had not granted any loans, secured or unsecured, to any companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act 2013.

- 4) The company has not given any loans or made investments, guarantees, and provided security as per provisions of Section 185 and 186 of the Companies Act 2013.

- 5) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits in contravention of Directives issued by Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Companies Act 2013 and the rules framed there under, where applicable. No order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal.

- 6) It has been explained to us that the maintenance of cost records has not been prescribed under section 148(1) of the Companies Act 2013.

- 7(a) According to the records of the company the company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales tax, service tax, custom duty, Cess and other material statutory dues applicable to it.

"According to the information and explanations given to us, no undisputed amounts payable in respect of income tax, Service Tax, sales tax, custom duty and Cess were in arrears, as at 31.03.2019 for a period of more than six months from the date they became payable."

- 8) Based on our audit procedures and according to the information and explanations given to us, we are of the opinion, the company has not defaulted in repayment of dues to a financial institution, bank, Government.

- 9) The company has not raised moneys by way of initial public offer or further public offer (including debt instrument) and term loans.

Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the course of

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- 12 The company is not a Nidhi Company hence this clause is not applicable.
- 13 Based upon the audit procedures performed and according to the information and explanations given to us, there are no transactions with related parties. Compliance with sections 177 and 188 of Companies Act 2013, is not applicable.
- 14 The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- 15 The company has not entered into any non-cash transactions with directors or persons connected with him. The provisions of section 192 of Companies Act 2013, is not applicable.
- 16 The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For Ashok Swaika & Co
CHARTERED ACCOUNTANTS
ICAI Firm Regn No: 316066E

Ashok Kumar Swaika
Proprietor
membership No: 052659

For ASHOK SWAIKA & CO.

Proprietor



Place: Asansol

Dated: 02.08.2019

ASHOK SWAIKA & CO.

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ANNEXURE " A " TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF MISRA ASSOCIATES DEVELOPMENT CONSULTANTS PVT LTD

(referred to in paragraph 1(f) under " Report on other Legal and Regulatory requirements section of our report of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of MISRA ASSOCIATES DEVELOPMENT CONSULTANTS PVT LTD as of 31-03-2019 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the company considering the essential component of internal control stated in the Guidance note on audit of internal Financial Control over Financial reporting issued by the Institute of Chartered Accountants Of India (the 'Guidance Note'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013 and the Guidance note , to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanation given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31-03-2019, based on internal control over financial reporting criteria established by the company considering the essential component of internal control stated in the Guidance Note.

Place: Asansol
Dated: 02.08.2019



For Ashok Swaika & Co.
CHARTERED ACCOUNTANTS
Firm Regn No: 316066E

Ashok Kumar Swaika

Proprietor

Membership No: 052659

Proprietor

A handwritten signature in black ink that reads 'ASHOK SWAIKA & CO.'



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Statutory Report



The Institute of Chartered Accountants of India

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29(B)

ASHOK SWAIKA & CO.

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MISRA ASSOCIATES DEVELOPMENT CONSULTANTS PRIVATE LIMITED

186/3, G.T. ROAD(E), USHAGRAM

ASANSOL - 713303

BALANCE SHEET AS AT 31.3.2019

Particulars	Note No	As at 31 March 2019		As at 31 March 2018	
I. EQUITY AND LIABILITIES					
Shareholders' Funds					
Share Capital	2	120000.00		120000.00	
Reserves & Surplus	3	61804726.71	61724726.71	58337385.98	58457385.98
Non-Current liabilities					
a) Long Term Borrowings	4	59174482.00	59174482.00	62680187.00	62680187.00
Current liabilities					
a) Short Term Borrowing	5	14438649.87		1074298.87	
b) Trade Payables	6	17555080.66		7770945.60	
c) Other Current Liabilities	7	95008177.16		109591117.16	
e) Short Term Provisions	8	1500000.00	128496907.69	3500000.00	121996361.63
Total			249396116.40		243073934.61
II. ASSETS					
Non- Current assets					
Fixed Assets					
Tangible Assets	9	62075730.52		62528669.86	
Other non- current assets	10	587991.00	62663721.52	1241174.00	63769843.86
Current Assets					
Inventories	11	135773766.10		118611619.00	
Trade receivables	12	875287.27		667858.27	
Cash & cash equivalents	13	1759255.54		884360.05	
Short-term loans and advances	14	48390087.97	186732394.88	59140253.43	179304090.75
Total			249396116.40		243073934.61

Notes to accounts and significant accounting policies

The Note Nos.1 to 23 form an integral part of these Financial Statements

Place : Asansol

Dated : 02-08-2019



AS PER OUR REPORT OF EVEN DATE

FOR ASHOK SWAIKA & CO.

CHARTERED ACCOUNTANTS

ICAI Firm Regn No. 316066E

ASHOK KUMAR SWAIKA

PROPRIETOR

MEMBERSHIP NO. 052659

Proprietor



MISRA ASSOCIATES DEVELOPMENT CONSULTANTS PRIVATE LIMITED

186/1, G.T. ROAD(E), USHAGRAM
 ASANSOL - 713303

STATEMENT OF PROFIT & LOSS

Particulars	Note No.	For the year ended 31 March 2019	For the year ended 31 March 2018
REVENUE			
Revenue from operations	15	83749293.00	148029424.00
Other Income	16	10206748.70	7882424.84
Total Revenue		93956041.70	155911848.84
EXPENSES			
Cost of material consumed	18	41733544.41	29268419.11
Other Construction Expenses	19	71676921.94	54526187.15
Change in inventories of finished goods, work-in-progress	17	-44998700.10	25956122.92
Employee benefits expenses	20	3067416.00	2649131.00
Depreciation & Amortisation Expenses	9	874545.00	2360836.00
Other expenses	21	13248430.01	17104767.95
Total Expenses		85602157.26	131865464.13
Profit Before exceptional and extraordinary items and tax		8353884.44	24046384.71
Exceptional Items		0.00	0.00
Profit Before extraordinary items and tax		8353884.44	24046384.71
Extraordinary Items		0.00	0.00
Profit Before Tax		8353884.44	24046384.71
Tax Expenses:			
-Current Tax (including Wealth Tax)		1500000.00	3500000.00
Profit for the period from continuing operations		6853884.44	20546384.71
Profit for the period		6853884.44	20546384.71

Notes to accounts and significant accounting policies

The Note Nos.1 to 23 form an integral part of these Financial Statements

Place: Asansol

Dated : 02-08-2019

AS PER OUR REPORT OF EVEN DATE

FOR ASHOK SWAIKA & CO.

CHARTERED ACCOUNTANTS

ICAI Firm Regn No.: 316066E



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MISRA ASSOCIATES DEVELOPMENT CONSULTANTS PRIVATE LIMITED

186/1, G.T. ROAD(E), USHAGRAM
 ASANSOL - 713303

Notes to the Accounts**1. (A) Significant Accounting Policies****a) Convention**

The financial statements have been prepared in accordance with applicable accounting Standards in India. A Summary of important accounting policies, which have been applied consistently is set out below. Financial statements have also been prepared in accordance with relevant presentational requirements of the Companies Act, 1956.

b) Basis of Accounting.

The financial statements have been prepared under the historical cost convention.

c) Depreciation

Depreciation has been provided in the Accounts in 2018-2019 at rates prescribed under Schedule II of the companies Act 2013 calculated on prorata basis under the written down value method.

d) Inventories :

Stocks are valued at cost or Net Realisable Value whichever is lower.

PLACE : ASANSOL

Dated : 02-08-2019



For Ashok Swaika & Co.

Chartered Accountants

ICAI Firm Regn No : 316066E

Ashok Kumar Swaika

Proprietor

Membership No. 052659

Proprietor

E-INCOME TAX F.Y.2018-19/MADCPL/SCHEDULE-II FORMAT

MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT. LTD.

Managing Director

MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT. LTD.

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Notes to the Accounts

Particulars	As at 31 March 2019	As at 31 March 2018
2. SHARE CAPITAL		
Authorised		
25000 Equity Shares of Rs. 10/- each	250000.00	250000.00
Issued, Subscribed & Paid		
12000 Equity Shares of Rs. 10/- each	120000.00	120000.00

Particulars	As at 31 March 2018	Additions/created during the year	Deductions during the year	As at 31 March 2019
3. RESERVES AND SURPLUS				
General Reserve	0.00	0.00	0.00	0.00
Securities Premium Reserve	0.00	0.00	0.00	0.00
Surplus as per Statement of Profit & Loss Account (1)	58337385.98	3267340.73		61604726.71
Total	58337385.98	3267340.73	0.00	61604726.71
Notes:		2019		2018.00
(1) Profit for the Period		6853884.44		20546384.71
(+) INCOME TAX ADJ	181401.89		560921.24	
(-) Self Assessment Tax	3505550.00		606750.00	
(-) Insurance against Loan	306065.60		395998.00	
(+) Income Tax Refund	43670.00			
(-) INCOME TAX REGULAR ASSTT.	0.00		0.00	
(-) Transfer to General Reserve	0.00	-3586543.71	0.00	-441826.76
		3267340.73		20104557.95

Particulars	As at 31 March 2019	As at 31 March 2018
NON-CURRENT LIABILITIES		
4. Long Term Borrowings		
A) Secured Loans From Banks		
IDBI Bank Loan # 001212675100032993	1471806.00	13395434.00
IDBI Bank Loan (0086675100010867)	56212351.00	47599572.00
Bank of Baroda (Honda City)	490325.00	685181.00
	58174482.00	61680187.00
B) Unsecured Loans		
RKP Advisors Pvt Ltd	1000000.00	1000000.00
	1000000.00	1000000.00
	59174482.00	62680187.00
CURRENT LIABILITIES		
5. Short Term Borrowings		
United Bank of India, Ushagram OD # 0824210031912	1940535.33	785506.83
Bank of Baroda, Asn, OD # 00430400000087	0.00	288792.04
BANK OF BARODA, CC A/C # 00430500000124	12498114.54	0.00

ASHOK SWAIKA & CO.

Chartered Accountants

G.T. Road (E), Durgamandir
Ushagram, Asansol - 713303
Ph (0341) 2275429, 8101526673
0341-2275269
E-mail : ashokswaika@yahoo.co.in
PAN : AJVPS1786M

CA. Ashok Kumar Swaika

FCA, DISA



GSTIN : 19AJVPS1786M1ZY

Particulars	As at 31 March 2019	As at 31 March 2018
6. Trade Payable		
Abir Deb	7768.00	0.00
ACC Ltd.	-33540.00	-346740.00
Amit Mondal	179555.50	166945.50
Anand Developers	10000000.00	
Anima Engineering Works	51256.00	0.00
Asansol Fire Service Works	35700.00	0.00
Asansol Marketing	24471.00	0.00
Art Link Associates	0.00	22382.00
Ashoka Traders	235219.48	335240.48
Asansol Paints	3719.00	32440.00
A.S. Enterprise	98622.00	0.00
Ashiana Cement Pvt Ltd	86919.00	31714.00
Ashish Enterprise	29175.48	7920.48
Ashok Swaika & Co.	74000.00	56770.00
Balaji PVC Works	16784.00	0.00
Babulal Agarwal	0.00	11187.14
Bharat Sanitary & Hardware	92205.00	0.00
Bijay Prakash Dubey	10000.00	0.00
Biplab Dutta	300682.00	0.00
Biswajit Mandal	195529.00	0.00
Biswajit Chakraborty	0.00	52601.00
C.P. Rerollers Ltd	0.00	172764.00
Dalmia Bharat Cement	-179400.00	0.00
Dipak Kumar Ray	469694.00	188773.00
Dutt Timber Trading Co.	27187.00	97006.00
Eastern Supply Agency	0.00	24013.00
G.S. Partha & Co.	70684.68	64382.68
Gobinda Saha	241398.50	255085.50
Gopal Singh	150532.00	310276.00
Gupta Electricals	136730.00	0.00
Hicare Services Pvt Ltd	-107.44	0.00
H.N.Misra	-1377193.00	-1232801.00
Ishwar Saw Mill	813989.32	600174.32
Jai Mata Di	14210.00	0.00
Joy Guru Enterprise	88946.00	0.00
Jyoti Enterprise	73295.00	0.00
Kajal Pal	649280.00	1013344.00
Kanak Chandra Pal	21597.00	21597.00
Kanchan Mondal	1078268.00	913626.00
Lakhi Kanta Maji	0.00	13000.00
Lion Security Service	0.00	30376.00
Mahadev Enterprise	0.00	9370.00
MD Sabir Ali	5000.00	550000.00
M. Trading	424.00	0.00
Munsur Sk	40000.00	600000.00
Naeem Karim	0.00	24795.00

MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.
Himangna Misra
Managing Director

For ASHOK SWAIKA & CO.



MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.
Asok Swaika
Director

ASHOK SWAIKA & CO.

Chartered Accountants

G.T. Road (E), Durgamandir
Ushagram, Asansol - 713303
Ph. (0341) 2275429, 8101526673
0341-2275269
E-mail : ashokswaika@yahoo.co.in
PAN : AJVPS1786M

CA. Ashok Kumar Swaika

FCA, DISA



GSTIN : 19AJVPS1786M1ZY

Newlac Paints	461016.08	437805.08
Pawan Hardware Store	515226.82	993716.82
Prakash Glass Co.	12148.00	0.00
Priya Tiles Centre	38946.00	0.00
Raja Tyres	5999.68	0.00
Roy Traders	341334.08	45639.08
Saha Agency	0.00	32535.14
Samit Maji	219588.00	219588.00
Shivam Meltech P Ltd	0.00	533137.00
Shiv Prakash Agarwal	6212.00	6212.00
Shree Enterprises	2716.76	2716.76
Shrijan Elevator Pvt. Ltd.	-10000.00	-10000.00
Sneha Enterprises	15676.00	453113.00
Somnath Mukherjee	0.00	110656.00
Subhra Chakraborty	135000.00	0.00
Super Plast Agency	226194.00	100909.00
Swapan Mondal	39693.00	0.00
Tilak Ghoshal	276624.00	776140.00
Udaipur Marbles	1498636.00	0.00
Ushagram Auto Service	35305.00	40517.00
Vodafone	2164.72	2518.62
	17555080.66	7770945.60

7. Other Current Liabilities

i) Advance for Flat & Commercial Shop

Benimadhav Nagar

Amit Kr Pal	0.00	2845694.00
Dinesh Kumar	0.00	1928571.72
Gopal Singh Sunita Singh	0.00	2946426.00
Gopi Aradhana Samanta	0.00	2924620.00
Hena Singh]	44642.86	44642.86
Promod Paswan	-16071.29	0.00
Rita & Bapi Maji	0.00	2464285.14
	28571.57	13154239.72

MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Lisha Misra

Director

Gouri Commercial Complex

Ayesha Khatoon	200000.00	200000.00
Baby Verma	300000.00	300000.00
Iftikhar Ahmed Ansari	118000.00	118000.00
Md. Gulam	65000.00	65000.00
Md. Iqbal Alam	50000.00	50000.00
Md. Meenaz	100000.00	100000.00
Md. Nabab	225000.00	225000.00
Md.Ali Asgar/Afgal/Zainul/Akbar	450000.00	450000.00
Mosorrat Bano/Md Sufyan	55000.00	55000.00
Mritunjay Singh	200000.00	200000.00
Neyaz Ahmed & Md. Mumtaz	500000.00	500000.00
Ramesh Kumar Gupta	500000.00	500000.00

MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Jyoti Misra

Managing Director



Swagata Apartment

Abid Hussain	500000.00	500000.00
Amit Adhikari	640000.00	640000.00
Durga Das	190000.00	190000.00
Durga Debi	349949.00	349949.00
Kalidas Bhattacharya	1900000.00	1900000.00
Excellent finishes	1500000.00	0.00
Niharbala Ghanty	0.00	3950000.00
Rajiv Romuold Tirkey	200000.00	200000.00
Rajarshi Mukherjee	0.00	2220000.00
Pita Jha	1650000.00	1650000.00
Sikha Roy	2000000.00	0.00
Sumita Singha Roy	600000.00	0.00
Sunil Kumar & Shipra Majumdar	400000.00	0.00
Subhra Dev	900001.00	900001.00
Sumita Roy & Manoj Roy	2899307.00	2899307.00
Tariq Hussain	0.00	2757198.00
Vinod John Tirkey	1049999.00	1049999.00
	14779256.00	19206454.00

KEDIA MARKET

Kranti srivastava

Grand Total

71812262.02 81321663.44

ii) Advance for land

a) Koshik Rout
 Mousumi enterprises (Land Rabindra Nagar)

268.50	0.00
12500000.00	12500000.00

b) Payable to Land lord

Bina Bhattacharjee(Land Sripally)
 Biswanath Ganguly(Land Sripally)
 Chandra Kiran Banerjee(Land Sripally)
 Debabrata Ganguly(Land Sripally)
 Jagadindra Ganguly(Land Sripally)
 Jyotirindra Nath Gangopadhyay(Land Sripally)
 Kalyani Banerjee(Land Sripally)
 Subrata Ganguly(Land Sripally)
 Surajit Banerjee(Land Sripally)
 Uma Bhownilk(Land Sripally)

284000.00	710000.00
650000.00	1625000.00
128000.00	320000.00
550000.00	1625000.00
1950000.00	1625000.00
650000.00	1625000.00
284000.00	710000.00
650000.00	1625000.00
156000.00	390000.00
284000.00	710000.00

18186268.50 23465000.00



MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT. LTD.

H. Misra
 Managing Director

For ASHOK SWAIKA & CO.

R. Misra
 Proprietor

MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT. LTD.

Lisha Misra



Srija Apartment

Astha projects	1000000.00	0.00
Dhiraj Enterprise	171000.00	0.00
Palas Saha	48745.00	48745.00
Punit Kumar Santoria	465612.00	465612.00
Sagar Das	400000.00	0.00
Sudipta Mitra	597334.00	597334.00
Sunita Mondal	97490.00	97490.00
Suresh Chandra Goel	49999.00	49999.00
Saira Khatoon	1200000.00	1200000.00
Satyaranayan Agarwal	250000.00	0.00
Udhab Chandra Sarkar	2537000.00	2537000.00
	6457180.00	4996180.00

Sripally Duplex

Anjali Lahiri	2142857.14	0.00
Goraachand Mitra & Sreemoyee Sarkar	-0.14	0.00
Rabin Das	3050000.00	0.00
	5192857.00	0.00

Sripally Kalibari

Abid Hussain	-500000.00	0.00
Shreyashi Poddar	1061375.00	1061375.00
Tariq Hussain & Abid Hussain	3929084.00	3929084.00
	4490459.00	4990459.00

Sukla Apartment

Haripada Dey	900000.00	900000.00
Subhendu Bikash Dutta	174605.00	174605.00
	1074605.00	1074605.00

Sulekha Apartment

Gyanti Kumari Singh	1785713.14	0.00
Rajesh Kumar Pal & Bulbul Pal	267856.58	0.00
	2053569.72	0.00

Sunita Apartment

Deepak Kumar Singh	261867.00	261867.00
Prithpal Singh	1189031.00	1189031.00
Teresa Chowdhury	200000.00	200000.00
	1650898.00	1650898.00

Surya Sen Park (Kumarpur)

Rekha Rani Zaminder	0.00	2171428.58
Sampa Dawn	44643.00	1964286.86
Prashant Viswakarma	0.00	8928.00
	-44643.00	4144643.44



MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT. LTD.

Managing Director

For ASHOK SWIKA & CO.

MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT. LTD.

 H. Misra

Director

ASHOK SWAIKA & CO.

Chartered Accountants

G.T. Road (E), Durgamandir

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E-mail : ashokswaika@yahoo.co.in

PAN : AJVPS1786M

CA, Ashok Kumar Swaika

FCA, DISA



GSTIN : 19AJVPS1786M1ZY

(Swajani Apartment)

Antu Bhattacharjee
Bhupendra Nath & Sourav Mondal
Debyendu Chatterjee
Md Farooq Ahmed
Haradhan Mandal
Kalidas Bhattacharya
Sucheta Sarkar/ Soma Saha
Susmita Banerjee
Usha Biswas

450000.00	50000.00
(200000.00	500000.00
-389959.00	389959.00
150000.00	150000.00
400000.00	400000.00
1000000.00	1000000.00
100000.00	100000.00
165000.00	165000.00
0.00	1500000.00
2454959.00	4254959.00

Swapana Apartment

Ranjana Agarwal

100000.00	0.00
100000.00	0.00

Sumitra Apartment

Supriya Bhattacharjee

1000000.00	1000000.00
1000000.00	1000000.00

Supriya Apartment

Chira Prakash Mukherjee
Jiban Kumar Das
Manju Chowdhary

525000.00	525000.00
150000.00	150000.00
548000.00	548000.00
1223000.00	1223000.00

Ashok Nagar

Biswanath Khan
Jai Tara Carriers

100000.00	100000.00
202000.00	202000.00
302000.00	302000.00

Subhasree Apartment

Nibedita Banerjee

244000.00	-244000.00
-244000.00	-244000.00

Suparna Apartment

Pabitra Char
Gopal Singh
Sagarnath & Alpana chatterjee

89286.00	89286.00
100000.00	0.00
1517857.14	0.00
1707143.14	89286.00

Satarupa Apartment

Arun Kumar Roy
Kajal Kumar Mitra
Maa Durga Devon Pvt Ltd
Rakesh Makhija
Reshma Banerjee
Srimoy Sengupta
Subir Hazra
Tapan Banerjee & Bandana Banerjee

0.00	1933379.00
0.00	1960800.00
100000.00	4063016.00
750000.00	0.00
150000.00	150000.00
1208800.00	1208800.00
670392.00	670392.00
1650000.00	1650000.00
4529192.00	11636387.00



(Growth Apartments)

Satyen Kundu

Shahid Iqbal

Tapas Banerjee

50000.00	50000.00
100000.00	100000.00
50000.00	50000.00
3493000.00	3493000.00

Sanjana Apartment

Arpan Bhattacharya

Ashutosh Kumar Dubey

Lipi Roy & Raja Roy

Madan Banerjee

Sagar Das

Snehangshu & Gopa Koner

Srabani Santikari Goswami

Subir & Dipa Sarkar

Subir Kumar & Rupa Bandyopadhyay

1.97	223214.28
200000.00	0.00
670000.00	0.00
2483927.44	0.00
2300000.00	0.00
2054463.16	0.00
217500.00	0.00
1802697.86	0.00
1339286.16	0.00
11067876.59	223214.28

Macom Plaza

Karabi Sadhu Roychowdhury

Narendra Seth

Nandita Sinha

Varun Bothra & Sudip Chatterjee

250000.00	250000.00
46795.00	46795.00
200000.00	200000.00
2202393.00	2202393.00
2699188.00	2699188.00

Miscellaneous

Devi Nag

Kalyani Banerjee

N. Mart (Regal Plaza)

S.P. Enterprise (Bijay Kr. Burnwal)

Tapan & Anita Chakraborty

130000.00	130000.00
50000.00	50000.00
762600.00	762600.00
4750000.00	4750000.00
91500.00	91500.00
5784100.00	5784100.00

Srabani Apartment

Bandana Mondal

Chandan Chatterjee

Jawed Alam Quraishi

Prabal Kumar/Supti Chatterjee

691250.00	691250.00
15000.00	15000.00
15000.00	15000.00
0.00	30000.00
721250.00	751250.00

Sreema Apartment

Anil Kr. Rakshit

Anita Mitra

Gulam Mustafa

Nitya Nanda Roy

Pradip Kumar Tibrewal

50000.00	50000.00
100000.00	100000.00
200000.00	200000.00
80000.00	80000.00
100000.00	100000.00
530000.00	530000.00

Sri Durga Apartment

Hari Pada Chatterjee

Meera Chatterjee

Subrata Chatterjee

31800.00	31800.00
30000.00	30000.00
300000.00	300000.00
361800.00	361800.00

Srijani Apartment

For ASHOK SWAIKA & CO.

 MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT LTD.
Lisha Misra

 MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT LTD.
Monica Jha
 Managing Director


III) Other Liabilitiesa) Security Deposit

C. S. Trade Line Pvt. Ltd	252000.00	252000.00
Pantaloons Fashion & Retail	1224071.42	1224071.42
Indira IVF Hospital	1925000.00	1925000.00
Umang Consultant	144000.00	144000.00
Video Plaza 2009 Pvt Ltd	286000.00	286000.00
Video Plaza Pvt Ltd	300000.00	300000.00
	4131071.42	4131071.42

b) Other

Administration Charges to PF O/S	727.00
Employee State Insurance Co. O/S	3270.00
Employer Cont. to PF	13989.00
ESI	3690.00
O/S Electricity	8859.00
Income Tax TDS Payable	14227.00
Profession tax (Employee)	22088.00
Provident Fund	830.00
Power Consumption O/S	13428.00
GST Payable	92653.00
Staff Salary	331336.30
Telephone Charges O/S	168122.00
	3853.00
Total (a + b)	873575.22
	673382.30
	5004646.64
	4804453.72

Grand Total (i + ii + iii)

95003177.16 109591117.16

B. Short Term Provision

Provision for Income Tax (A.Y. 2018-19)	0.00	3500000.00
Provision for Income Tax (A.Y. 2019-20)	1500000.00	1500000.00
	1500000.00	3500000.00

The Note Nos.1 to 23 form an Integral part of these Financial Statements

Place : Asansol

Dated : 02-08-2019

AS PER OUR REPORT OF EVEN DATE

FOR ASHOK SWAIKA & CO.

CHARTERED ACCOUNTANTS

ICAI Firm Regn No.: 316066E

ASHOK KUMAR SWAIKA
PROPRIETOR
MEMBERSHIP NO. : 092659

For ASHOK SWAIKA & CO.

Proprietor

SCHEDULE 9A **FIXED ASSETS AS ON 31-3-2019 (FOR ASSETS EXISTING AS ON 31/03/2019)**

MISRA ASSOCIATES DEVELOPMENT CONSULTANTS PVT LTD

Date of Purchase / Put to use	Particular	Original Cost (Rs.)	Dep. charged upon 31/03/2018	WDV on 31/03/2018	Life in years per Inv. AS-5 Act. 2013	Life in years per Co. Inv. AS-5 Act. 2013	Life in years per Inv. AS-5 Act. 2013	Life Used Remaining	RESIDUAL VALUE	Depreciable amount over whole life	Excess Dep. (Already charged)	Date of Dep.	Dep. for the Year 2018-19	Adjusted with Revenue Earnings	W
(A) Land															
1-Apr-2007	Total	90,135.00		90,135.00	0	0	0	0	0	0	0	0	0	0	-
(B) Buildings															
1-Apr-2009	Office Premises	805,907.00	449,385.00	456,531.00	60.00	9.00	51.00	14,795.00	85,111.00	4,41%	10,685.00	-	-	-	-
27-Mar-2015	Fita Kothari *	4,772,756.00	-	4,727,536.00	60.00	-	-	-	-	-	-	-	-	-	-
1-Apr-2017	Fita Kothari *	3,831,92.00	-	3,819,02.00	60.00	-	-	-	-	-	-	-	-	-	-
31-Mar-2016	Royal Hotel	2,490,000.00	237,984.00	2,252,416.00	60.00	60.00	25,000.00	2,375,000.00	-	474,00.00	-	-	-	-	-
31-Mar-2017	Royal Hotel	300,000.00	24,351.00	475,640.00	60.00	60.00	1,250,000.00	2,375,000.00	-	3,634,219.00	-	-	-	-	-
31-Mar-2017	Royal Plaza	73,000,000.00	1,215,73.00	72,784,27.00	60.00	60.00	1,250,000.00	72,784,27.00	-	1,250,000.00	-	-	-	-	-
1-Apr-2017	Royal Plaza	25,931,809.40	271,987.00	25,659,822.00	60.00	60.00	1,250,000.00	25,659,822.00	-	1,250,000.00	-	-	-	-	-
	TOTAL	60,000,644.00	2,384,927.00	57,801,715.00	57,801,715.00	-	-	-	-	-	-	19,685.00	-	-	-
(C) Furniture and fittings															
1-Apr-2009	Chair	582,110.00	545,067.00	9,041.00	10.00	9.00	1.00	10,166.00	453,004.84	-	21.47%	7,937.00	-	-	-
18-Mar-2015	Furniture	93,900.00	53,904.00	394,963.00	10.00	3.00	7.00	4,970.00	88,730.00	-	26.29%	10,983.00	-	-	-
11-Jun-2015	CCTV Camera	11,500.00	7,982.00	4008.00	8.00	3.00	5.00	3,753.00	10,525.00	-	32.18%	1,280.00	-	-	-
1-Apr-2013	CCTV Camera	161,630.00	27,927.00	134,133.00	8.00	1.00	7.00	8,063.00	133,507.00	-	33.05%	4,333.00	-	-	-
1-Apr-2017	Wall Fan	11,084.76	1,085.76	10.00	1.00	9.00	5,544.00	10,500.76	-	28.16%	3,005.00	-	-	-	-
	TOTAL	409,528.00	634,479.00	224,568.76	42,988.00	42,988.00	42,988.00	42,988.00	816,757.00	-	-	67,013.40	-	-	-
(D) Computer and Data Processing															
1-Apr-2012	HP Jet Printer	13,850.00	11,995.00	165,500.00	10.00	2.00	8.00	1,790.00	34,010.00	-	23.80%	1,264.00	-	-	-
18-Mar-2016	Computer	31,500.00	22,958.00	4,575.00	3.00	2.00	1.00	1,875.00	13,157.00	-	40.64%	1,165.00	-	-	-
23-Mar-2016	Computer	58,200.00	8,035.00	30,955.00	6.00	1.00	5.00	2,911.00	55,300.00	-	52.81%	2,080.00	-	-	-
1-Apr-2017	Computer	46,610.00	7,862.00	3675.00	5	1.00	4.00	2,311.00	44,779.00	-	40.42%	2,179.00	-	-	-
1-Apr-2017	Digital Camera	57,142.46	13,912.00	4,954.00	5	1.00	4.00	2,857.00	54,285.95	-	49.98%	22,812.00	-	-	-
1-Apr-2017	IPhone	55,949.00	7,123.00	921.00	3	1.00	2.00	847.00	50,000.00	-	50.63%	5,937.00	-	-	-
1-Apr-2013	Tally Software														
	TOTAL	240,077.00	184,232.00	185,809.86				13,004.00	247,067.86		76,201.00				
(E) Plant and Machinery															
1-Apr-2009	Crane	515,034.91	43,1365.91	448,910.00	15.00	9.00	6.00	23,291.00	400,000.00	-	17.95%	13,170.00	-	-	-
1-Apr-2010	Crane	1,24,000.00	110,190.00	33,810.00	15.00	6.00	7,000	7,200.00	136,100.00	-	19.82%	6,703.00	-	-	-
1-Apr-2011	Crane	82,000.00	67,467.00	14,653.00	15.00	6.00	7,000	4,101.00	27,000.00	-	14.68%	2,644.00	-	-	-
1-Apr-2012	Crane	30,000.00	20,121.00	9,879.00	15.00	6.00	7,000	1,500.00	28,000.00	-	18.60%	8,403.00	-	-	-
1-Apr-2013	Crane	84,000.00	50,467.00	34,433.00	15.00	6.00	7,000	4,241.00	80,000.00	-	18.60%	6,223.00	-	-	-
1-Apr-2016	Air Condition	51,000.00	16,660.00	34,340.00	15.00	2.00	13.00	2,550.00	48,450.00	-	18.13%	18,775.00	-	-	-
1-Jan-2016	Generator	380,000.00	131,441.00	448,559.00	15.00	1.00	14.00	20,000.00	551,000.00	-	17.75%	79,700.00	-	-	-
1-Apr-2017	Generator	1,936,275.00	207,488.00	1,723,755.00	15.00	1.00	14.00	96,811.00	1,849,412.00	-	18.61%	321,071.00	-	-	-
	TOTAL	3,483,357.91	1,388,978.91	1,388,978.91				171,108.00	3,285,789.91		449,983.00				

MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Gyanendra Kumar

MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

*For ASHOK SHUKLA & CO.
Proprietor*



MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Niraj Misra

*Niraj Misra
Director*

Category	Total Assets	Current Assets	Non-Current Assets	Less Liabilities	Equity
1. Assets	100,000.00	100,000.00	0.00	0.00	100,000.00
1.1. Current Assets	100,000.00	100,000.00	0.00	0.00	100,000.00
1.1.1. Cash & Bank	100,000.00	100,000.00	0.00	0.00	100,000.00
1.1.2. Receivables	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00
1.1.3. Inventories	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00
1.1.4. Prepaid Expenses	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00
1.1.5. Total Current Assets	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00
1.2. Non-Current Assets	0.00	0.00	0.00	0.00	0.00
1.2.1. Property, Plant & Equipment	0.00	0.00	0.00	0.00	0.00
1.2.2. Intangible Assets	0.00	0.00	0.00	0.00	0.00
1.2.3. Financial Assets	0.00	0.00	0.00	0.00	0.00
1.2.4. Goodwill	0.00	0.00	0.00	0.00	0.00
1.2.5. Other Assets	0.00	0.00	0.00	0.00	0.00
1.2.6. Total Non-Current Assets	0.00	0.00	0.00	0.00	0.00
1.3. Total Assets	100,000.00	100,000.00	0.00	0.00	100,000.00
2. Liabilities	100,000.00	100,000.00	0.00	0.00	100,000.00
2.1. Current Liabilities	100,000.00	100,000.00	0.00	0.00	100,000.00
2.1.1. Trade Payables	100,000.00	100,000.00	0.00	0.00	100,000.00
2.1.2. Accrued Expenses	0.00	0.00	0.00	0.00	0.00
2.1.3. Short-term Borrowings	0.00	0.00	0.00	0.00	0.00
2.1.4. Other Current Liabilities	0.00	0.00	0.00	0.00	0.00
2.1.5. Total Current Liabilities	100,000.00	100,000.00	0.00	0.00	100,000.00
2.2. Non-Current Liabilities	0.00	0.00	0.00	0.00	0.00
2.2.1. Long-term Borrowings	0.00	0.00	0.00	0.00	0.00
2.2.2. Provisions	0.00	0.00	0.00	0.00	0.00
2.2.3. Deferred Tax Assets	0.00	0.00	0.00	0.00	0.00
2.2.4. Other Non-Current Liabilities	0.00	0.00	0.00	0.00	0.00
2.2.5. Total Non-Current Liabilities	0.00	0.00	0.00	0.00	0.00
2.3. Total Liabilities	100,000.00	100,000.00	0.00	0.00	100,000.00
3. Equity	100,000.00	100,000.00	0.00	0.00	100,000.00
3.1. Share Capital	100,000.00	100,000.00	0.00	0.00	100,000.00
3.2. Reserves	0.00	0.00	0.00	0.00	0.00
3.3. Retained Earnings	0.00	0.00	0.00	0.00	0.00
3.4. Total Equity	100,000.00	100,000.00	0.00	0.00	100,000.00

	Opening Bal.	Debitation	Credit	Change
Existing on 31.3.18	62,528,669.80	791,312.00	61,584,236.02	61,462,103.78
After Pur. 31.3.18	56,617.90	81313.00	481,390.98	481,390.98
Total				42,675,730.52
		874,545.00		

Exhibit 40 J12.18
Altair Pur. 31.J.18
Total

Opening Bal
62,528,669.86
564,612.91
63,093,282.76

Item	Description	Quantity	Unit Price	Amount
100-0000	Boatload	1	\$1,500.00	\$1,500.00
100-0001	Crates	1	\$1,500.00	\$1,500.00
100-0002	Clothing	1	\$1,500.00	\$1,500.00



For ASHOK SINGH & CO

MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Managing Director

MESRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.
Linka Nisra
Drive

ASSETS PURCHASED AFTER 31.03.2018
SCHEDULE 9 B CONTINUATION FIXED ASSETS SCHEDULE AS ON 31-03-2019

MISRA ASSOCIATES DEVELOPMENT CONSULTANTS PRIVATE LIMITED

Date of Purchase / Put to use	Particulars	Original Cost (Rs)	LIFE AS PER SCHEDULE II	RESIDUAL VALUE	Depreciable amount over useful life	Rate of Dep.	Used during the year (pro rata)	Dep for the Year 2018-19	WDV as on 31-Mar-2019
Land									
Building									
	Regal Plaza Building		(6)	-	-	-	-	-	
	Regal Plaza Building		(6)	-	-	-	-	-	
	Total		-	-	-	-	-	-	
Plant and Machinery									
26-Apr-2018	Air Conditioner	87,657.03	15	4,383.00	83,274.03	18.10%	330	14,739.00	72.91
14-Jun-2018	Air Conditioner	48,417.50	15	2,422.00	46,015.50	18.10%	290	6,967.00	41.5
27-Jun-2018	Air Conditioner	71,875.00	15	3,594.00	68,281.00	18.10%	277	9,875.00	62.0
27-Jul-2018	Air Conditioner	57,812.00	15	2,891.00	54,921.00	18.10%	247	7,082.00	50.7
27-Aug-2018	Air Conditioner	27,986.00	15	1,398.00	26,588.00	18.10%	216	2,996.00	24.9
27-Aug-2018	Air Conditioner	8,475.00	15	424.00	8,051.00	18.10%	216	908.00	7.61
13-Sep-2018	Air Conditioner	25,500.00	15	1,275.00	24,225.00	18.10%	199	2,517.00	22.9
26-Jun-2018	IPhone X	87,500.00	15	4,375.00	83,125.00	18.10%	278	12,065.00	51.4
		415,222.53		20,762.00	394,460.53			57,149.00	358.0
Furniture and Fixture									
23-Nov-2018	FURNITURE & FIXTURE	89,220	8	4,461.00	84,759.37	31.23%	128	17,705.00	71.5
		89,220.37		4,461.00	84,759.37			17,706.00	71.5
Computer and Data									
22-Nov-2018	COMPUTERS	60,170.00	6	3,009.00	57,161.00	30.30%	129	8,358.00	51.8
	Total	60,170.00		6,805.00	129,289.33			8,358.00	51.8
Vehicles									
	Monica Director								
	Total	564,612.90		32,028.00	608,509.43			83213.00	481.1
	Grand Total								



Notes to the Accounts

Particulars	As at 31 March 2019	As at 31 March 2018
10. OTHER NON-CURRENT ASSETS		
Axios BANK FD (IPCL BANK GUARANTEE)	427653.00	399970.00
Bank Of Baroda SGD Gold Bond	156388.00	152650.00
Security Deposits (Telephone)	4000.00	4000.00
HDFC Insurance against Loan	0.00	684554.00
	587991.00	1241174.00
CURRENT ASSETS		
11. INVENTORIES		
(A) Raw Materials		
Stock Raw Material(Chinnamasta)	0.00	0.00
Stock Raw Material (Satarupa)	0.00	0.00
	0.00	0.00
(B) Process Stocks		
WIP - Benimadhob Nagar	0.00	10866214.00
WIP - Boys Hostel	692467.00	652467.00
WIP - Gouri Comm. Complex	1016520.00	1016520.00
WIP- Kedid Market	825200.00	825200.00
WIP - Macoen Plaza	2500000.00	0.00
WIP - Regal Plaza	15530000.00	15530000.00
WIP - Sachimata	17482010.50	0.00
WIP - Sahana	900000.00	900000.00
WIP - Satarupa	2590650.00	951650.00
WIP - Shree Ganesh	3748609.00	3748609.00
WIP - Srabani	906564.00	974566.00
WIP - Ismail Sreema	287344.00	187344.00
WIP- Sreeparna	478400.00	478400.00
WIP - Sri Durga	494967.00	494967.00
WIP - Srija	600000.00	1575800.00
WIP - Srijani	1192721.00	2504721.00
WIP - Sripally Kalibari	1416300.00	1421650.00
WIP - Sanjana	4207304.00	0.00
WIP - Sanjukta	12361007.00	0.00
WIP - Sripally Duplex	2371974.00	0.00
WIP - Suchitra	32400.00	32400.00
WIP - Sulekha	5709936.24	0.00
WIP- Sukta	624152.00	624152.00
WIP- Suparna	11655019.36	0.00
WIP- Supriya	800000.00	0.00
WIP- Sumitra	632118.00	332118.00
WIP- Sunita	324700.00	324700.00
WIP- Suravi	52200.00	52200.00
WIP - Surya Sen Park Duplex	0.00	2022500.00
WIP - Swagata	2538400.00	1226117.00
WIP - Swastika	120000.00	120000.00
	90100995.10	46902295.00



MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT. LTD.

For ASHOK SWAIKA & CO.

Proprietor

MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT. LTD.

ASHOK SWAIKA & CO.
Chartered Accountants

G.T. Road (E), Durgamandir
Ushagram, Asansol - 713303
Ph : (0341) 2275429, 8101526673
0341-2275269
E-mail : ashokswaika@yahoo.co.in
PAN : AJVPS1786M

CA. Ashok Kumar Swaika
FCA, DISA



GSTIN : 19AJVPS1786M1ZY

(C) Finished Goods

(i) Land (Stock-in-Trade)

Land(Auto Agent-31.10.06)	6695718.00	6695718.00
Land (B.C.Collage) 18-7-18	0.00	4638219.00
Land(Bye Pass)	112000.00	112000.00
Land Depopara (05/02/19)	896504.00	0.00
Land Depopara (18.01.18)	2900491.00	2900491.00
Land (Kesabganj)	476387.00	476387.00
Land Mithani (03.07.2018)	0.00	8157456.00
Land (Palashdiha 11.12.2013)	2597561.00	2597561.00
Land(Palashdiha 18.06.2014)	5223713.00	5223713.00
Land(Palashdiha 18.06.2014)	2686319.00	2686319.00
Land(Palashdiha 19.11.08)	2816467.00	2816467.00
Land(Palashdiha 21.11.08)	685893.00	685893.00
Land(Palashdiha 29.05.2015)	1459626.00	1459626.00
Land(Palashdiha 31.05.06)	58439.00	56439.00
Land (Palashdiha 38.10.2012)	2575017.00	2575017.00
Land(Palashdiha 19.10.2012)	2575017.00	2575017.00
Land(Palashdiha 30.11.2012)	222780.00	222780.00
Land(Rabindra Nagar 25.02.2014)	10548585.00	10548585.00
Land Shradhapaly (Sunita)	0.00	1946559.00
Land(Sripally 23.04.2013)	63202.00	63202.00
Land(Sripally 08/02/2019)	912277.00	0.00
Land SreePally 10.08.17)	0.00	14703100.00
Land(Ushagram 30.01.09)	365650.00	265650.00
	43779886.00	71615199.00

(ii) Stock-in-Trade

Stock-in-Hand(Supriya)	0.00	200000.00
Stock In Hand (Kedia Market)	1893125.00	1893125.00
	1893125.00	2093125.00
Total (i+ii)	45672771.00	73709324.00

Grand Total (A+B+C)

12. TRADE RECEIVABLES (UNSECURED)

Over Six Months- Good	0.00	0.00
Doubtful	0.00	0.00
Other Debts- Good	875287.27	667858.27
	875287.27	667858.27
Less: Provision for Doubtful Debts	0.00	0.00
	875287.27	667858.27



MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Lisha Misra
Director

For ASHOK SWAIKA & CO.

Proprietor

MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Hargyan
Managing Director

**13. CASH AND CASH EQUIVALENTS**

Cash in hand and as imprest <u>On Current Account</u>	811507.83	134637.18
Avis Bank Ltd-CAN 150030200001212 (IFSC # UTIB0000150)	352728.74	275433.90
IDBI Bank Ltd. C/A # 358302000000277 (IFSC # IBKL000358)	475944.17	348024.27
INDIAN BANK, ASN C/A-1545 B/F	0.00	5447.50
Bank of Baroda CAN 00430200000478 (IFSC # BARB0ASAN)	15728.35	28.75
Vijaya Bank C/A # 720100300001425 (IFSC # VUJB0007201)	97344.45	120788.45
	1753253.54	884360.05

14. SHORT TERM LOANS AND ADVANCESi. Land Advances

Abhijit Banerjee (Land Inside)	120000.00	120000.00
Alok Bhagat (Land Gopalpur)	1000000.00	0.00
Anuradha Agarwal (Riverside)	200000.00	0.00
Arun Kr. Basak (Land Sripally)	0.00	1200000.00
Babulal Naran Patel (Land Gohind Nagar)	200000.00	200000.00
Badr Prasad Bhartia (Land Kalpahari)	16000.00	16000.00
Bharat Patel (Land Gobind Nagar)	30000.00	30000.00
Bipro Das (Land CCL)	100000.00	100000.00
Chagan Kheta Patel (Land Gobind Nagar)	70000.00	70000.00
Chintaharan Mahanta (Land Ashok Nagar)	30000.00	30000.00
Chunilal Patel (Land Gobind Nagar)	400000.00	400000.00
Dhananjay Bouri (Land CCL)	400000.00	400000.00
Eastern India E. T.	28372822.00	32589825.00
GITA BEN PATEL (LAND GOBIND NAGAR)	50000.00	50000.00
Gita Dutta (Land Sripally)	0.00	600000.00
Jashree Bhagwan Das Nakrami (Land Gobind Nagar)	30000.00	30000.00
Juli Bhagat	1000000.00	0.00
Jaya Basak (Land Sripally)	0.00	600000.00
Lakhen Nani Patel (Land Gobind Nagar)	50000.00	50000.00
Lalit K. Bhartia (Land Kalpahari)	18000.00	18000.00
Marchu Tudu (Land Keshabganj)	500000.00	500000.00
Mina De (Land Sripally)	0.00	600000.00
Mohan Khetra Patel (Land Govind Nagar)	65000.00	65000.00
Neha Patel (Land Gobind Nagar)	50000.00	50000.00
Nibedita Banerjee (Land Apcar Garden)	50000.00	50000.00
Nitya Gopal Dey (Land N.P. Vyas)	350000.00	350000.00
Partha Sarthi Roy (Land)	200000.00	200000.00
Prakesh Chandra Mimani	850102.00	0.00
Panesh Ch Hazra (Land Saradapally)	0.00	100000.00
Suresh Ch Hazra (Land Saradapally)	0.00	100000.00
Prakash Chandra Mimani	0.00	850102.00
Prasenjit Banerjee (Land River Side)	300000.00	300000.00
Praveen Patel (Land Katgola)	750000.00	750000.00
Priyanka Banerjee (Land River Side)	300000.00	300000.00
Pronab Konar (Land B.C. college)	100000.00	0.00
Purusottam Patel (Land Katgola)	750000.00	750000.00
Sanjay Patel (Land Gobind Nagar)	50000.00	50000.00
Sarda Ben Rayani (Land Gobind Nagar)	30000.00	30000.00
Sarla Ben Ramesh Bhai Patel (Gobind Nagar Land)	30000.00	30000.00
Sarswati Ben Ganga Ram Kewani (Land Gobind Nagar)	50000.00	30000.00
Shankar Patel (Gobind Nagar land)	50000.00	50000.00
Shyamal Mahanta (Land Ashok Nagar)	70000.00	70000.00
Suhasis Choudhury (Land Chinnamasta)	200000.00	0.00
Sujata Khawas (Sripally land new)	450000.00	0.00
Surendra Kr. Kedia (Land Depopara)	0.00	50000.00
Suresh Khetra Patel (Land Gobind Nagar)	65000.00	65000.00
Sushila Devi Bhartia (LAND KALPAHARI)	16000.00	16000.00
Tanusri Basak (Land Sripally)	0.00	600000.00
Tanu Sapra (Sahani)	1525000.00	1325000.00
Vinod Kr. Kedia (Land Depopara)	0.00	50000.00
	38867924.00	43834927.00

MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Lisha Misra
Director

MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Hemant Misra
Managing Director



ASHOK SWAIKA & CO.

Chartered Accountants

G.T. Road (E), Durgamandir
Ushagram, Asansol - 713303
Ph (0341) 2275429, 8101526673
0341-2275269
E-mail : ashokswaika@yahoo.co.in
PAN: AJVPS1786M

CA. Ashok Kumar Swaika
FCA, DISA



GSTIN : 19AJVPS1786M1ZY

i. Flat Advance		
Gouri Sarkar (Flat Advance Swapna)	875000.00	875000.00
Monoj Roy (Swagata)	550000.00	550000.00
Siddharta Sarkar (Flat Swapna)	875000.00	875000.00
	2300000.00	2300000.00
ii. Others		
Accrued Reimbursement Power Consumption	0.00	166255.00
Advance architect Fee (Bumpur Decorators)	162969.00	162969.00
Architect Fee (Ashok Nagar)	0.00	364260.00
Architect Fee (Surya Sen Park)	0.00	62000.00
Earnest Money deposit (Sulekha)	1000.00	0.00
Earnest Money Deposit(Sanjukta)	200.00	0.00
Earnest Money (A.M.C)	1000000.00	1000000.00
Fire safety fee(Dhadka project)	327021.00	0.00
Lifestyle Residency Pvt. Ltd.	1576172.00	3776172.40
Usa Misra	0.00	500000.00
Plan Fee(Girls Hostel)	97956.00	97956.00
Plan Fee (Sanjana)	0.00	428893.00
Plan Fees (Sulekha)	0.00	1074092.00
Plan Fees (Sripally Duplex)	0.00	11080.00
Plan Fee (Suparna)	0.00	866025.00
Prepaid Insurance	0.00	3589.50
Prepaid Road Tax	0.00	42080.00
Security Deposit (PCL)	98047.00	98047.00
Seema Mehta Singh	444444.00	444444.00
Survey fee (Dhadka)	12000.00	0.00
Survey Fee (Atwal building)	0.00	7000.00
Survey Fee (Gobind Nagar)	75000.00	75000.00
Survey Fee (Land Hindusthan Park)	0.00	7000.00
Survey Fee (Steepally Sachindra Enclave)	0.00	7000.00
Survey Fee (S.B.Gorai Road)	13000.00	13000.00
Survey Fee (Palashdihia)	20000.00	20000.00
GST Cash Ledger(GST+SGST)	323312.00	252100.00
GST Credit Ledger	19915.66	207765.42
TDS A.Y 2018-19	0.00	1118598.11
TDS A.Y 2019-20	991127.31	0.00
	5162163.97	10805326.43
iv Advance Payments of Income Tax/		
Advance Income Tax(A.Y.2018-19)	0.00	2200000.00
Advance Income Tax(A.Y.2019-20)	3000000.00	0.00
	3000000.00	2200000.00
	48330087.97	56140253.43

The Note Nos.1 to 23 form an integral part of these Financial Statements.

Place : Asansol
Dated : 02-08-2019



AS PER OUR REPORT OF EVEN DATE
FOR ASHOK SWAIKA & CO.
CHARTERED ACCOUNTANTS
ICAI Firm Regn No.: 316066E

ASHOK KUMAR SWAIKA
PROPRIETOR
MEMBERSHIP NO.: 052659

For ASHOK SWAIKA & CO.
Signature
Proprietor

ASHOK SWAIKA & CO.

Chartered Accountants

G.T. Road (E), Durgamandir

Jashagram, Asansol - 713303

Ph. (0341) 2275429, 8101526673

0341-2275269

E-mail : ashokswaika@yahoo.co.in

PAN : AJVPS1786M

CA. Ashok Kumar Swaika

FCA, DISA



GSTIN : 19AJVPS1786M1ZY

Notes to the Accounts

Particulars	For the year ended 31 March 2019	For the year ended 31 March 2018
15. REVENUE FROM OPERATIONS		
Sales of products		
Gross Billing (Benimadhav Nagar Duplex)	19345186.00	0.00
Gross Billing (Land Sripally)	1253000.00	0.00
Gross Billing (chinnamasta)	0.00	6535000.00
Gross Billing (Depopara)	0.00	4910734.00
Gross Billing (Astha Project Lahiri Bari)	0.00	3500000.00
Gross Billing (Kedia Market)	0.00	620000.00
Gross Billing (Macom Plaza)	4400000.00	8223661.00
Gross Billing (Saradapally Duplex)	0.00	9026786.00
Gross Billing (Satarupa)	6415216.00	13736089.00
Gross Billing (Subhasree Appt)	0.00	1535000.00
Gross Billing (Sukla)	0.00	250000.00
Gross Billing (Sraban)	80000.00	0.00
Gross Billing (Sreema)	600000.00	0.00
Gross Billing (Sanjana)	6930178.00	0.00
Gross Billing (Srija)	4200000.00	0.00
Gross Billing (Land Keshabganj)	0.00	1765178.00
Gross Billing (Sripally Kalibari)	2800000.00	1960000.00
Gross Billing (Sripally Duplex)	8348214.00	0.00
Gross Billing (Sunita)	0.00	300000.00
Gross Billing (Srijani)	1800000.00	0.00
Gross Billing (Surya Sen Park)	10257143.00	19557507.00
Gross Billing (B.C.College)	0.00	922500.00
Gross Billing (Swagata)	12507198.00	15307994.00
Gross Billing (Vivekananda Pally)	0.00	1788690.00
Gross Billing (T.P.Market)	3015157.00	0.00
Gross Billing (Benimadhav Nagar)	0.00	2588927.00
Gross Billing (Land Saradapally)	0.00	1629994.00
Input CGST on Tran 1	0.00	73643.00
TTF To Boys Regal Plaza Building	0.00	20007239.00
Net Sales	83749293.00	148029424.00
16. OTHER INCOME		
Credit Balance W/D	95.96	2982.16
Discount Received	104.00	0.00
Interest on FD	30759.00	28772.00
Interest on BOP SGB Bond	3688.00	4800.00
Maintenance Income	343125.00	254583.00
Miscellaneous Income	7332.50	0.00
Profit on Sale of Vehicle	56992.76	0.00
Round off	0.00	3.53
Rental Income	9134016.00	7066292.00
Rebate	319.76	24.60
Rental Income from Boys Hostel	630508.06	524967.55
r/o	7.66	
	10206748.70	7882424.84





17. CHANGES IN INVENTORIES OF FINISHED GOODS

WORK-IN-PROGRESS AND STOCK IN TRADE

Stock at close- Process	90100995.10	44902295.00
Stock at close- Finished	0.00	0.00
	90100995.10	44902295.00
Stock at commencement- process	45102295.00	70858417.92
Stock at commencement- Finished	0.00	0.00
	45102295.00	70858417.92
Increase/(Decrease) in Stocks	-44998700.10	25956122.92

Notes to the Accounts

18. COST OF MATERIAL CONSUMED

Add: Opening stock raw material	0.00	360777.00
Process Materials Purchase		
Purchase (B.C. College)	0.00	1977700.48
Purchase (Chhinnamasta)	0.00	1586630.27
Purchase (Depopora)	0.00	1297540.00
Purchase (Bonimadhab Nagar)	3305687.86	1273556.46
Purchase (Macorn Plaza)	4063769.17	3783477.23
Purchase (keshabganj)	0.00	405400.00
Purchase (Vivekananda Pally)	0.00	105937.00
Purchase (Sanjana)	3100002.48	0.00
Purchase (Suparna)	1159808.36	0.00
Purchase (Sachimata)	1119541.92	0.00
Purchase (ismile site Sreoma)	464306.24	0.00
Purchase (Sulekha)	1460013.38	0.00
Purchase (Saradapally Duplex)	0.00	666546.59
Purchase (Sataraupa)	6325239.39	6344806.89
Purchase (Srija)	1619044.38	0.00
Purchase (Sripally Kalibari)	1988194.30	962889.00
Purchase (Sripally Duplex)	2076519.18	0.00
Purchase (Sumitra)	198600.00	0.00
Purchase (Supriya)	380600.00	0.00
Purchase (Surya Sen Park Duplex)	3817112.85	5586730.82
Purchase (Subhasree)	0.00	176928.00
Purchase (Swagata)	8564835.25	4746386.88
Purchase (T.P. Market)	1234247.64	0.00
Purchase (Sanjukta)	831450.00	0.00
Less : Closing Stock of Raw Materials	41733544.41	29268419.11
Material Consumed	0.00	0.00
	41733544.41	29268419.11

Notes to the Accounts

19. OTHER CONSTRUCTION EXPENSES

Architect Fee (Sachimata Sripally)	150000.00	0.00
Architect Fee (Sanjana)	150000.00	0.00
Architect Fee (Sulekha)	150000.00	0.00
Architect Fee (Sulekha Apt)	364260.00	0.00
Architect Fee (Suparna)	150000.00	0.00
Architect Fee (Surya Sen Park)	62000.00	0.00
Bulk Water Connection (Swagata)	0.00	152083.00
Contract (B.C. College)	0.00	38325.00
Contract (Bonimadhab Nagar)	323825.00	73175.00
Contract (Chhinnamasta)	0.00	60300.00

MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT. LTD.

Shrikha Misra
 Director

MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT. LTD.

Jyoti Misra
 Managing Director



For ASHOK SWAIKA & CO.

ASHOK SWAIKA & CO.
Chartered Accountants

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Ushagram, Asansol - 713303
Ph (0341) 2275429, 8101526673
0341-2275269
E-mail : ashokswaika@yahoo.co.in
PAN : AJVPS1786M

CA. Ashok Kumar Swaika
FCA, DISA



GSTIN : 19AJVPS1786M1ZY

Contract (Macom Plaza)	177185.00	11864.40
Contract (Sanjana)	152784.00	0.00
Contract (Satarupa)	100400.00	0.00
Contract (Surya Sen Park)	86760.00	134588.00
Contract (Swagata)	331492.50	0.00
Works Contract (Sarada Pally)	208080.00	135945.00
Cost Land Right (Srepally Duplex)	7003000.00	0.00
Cost Land (A.Nagar) (Sulekha)	1946559.00	0.00
Cost Land (B.C.College)	4638219.00	500000.00
Cost of Land Right (Chinnamasta)	0.00	550000.00
Cost of Land Right (B.M.Nagar)	0.00	11254156.00
Cost of Land Right (Dipopara)	0.00	2011409.00
Cost of Land Right (Land Saradapally)	0.00	3046726.00
Cost of Land Right (Suryasen Park)	0.00	7539388.00
Cost of Land Right (Vivekananda Pally)	0.00	1239550.00
Development Fee (Surya Sen Park)	0.00	123301.00
Development Fee (Sachimata Apt)	123383.00	0.00
Development Fee (Sarada Pally)	121450.00	3099.00
Development (Lahiri Bar)	0.00	4200000.00
Fire Safety fee (Sanjukta)	130637.00	0.00
Labour (Sanjeeta Apt)	1023077.00	0.00
Labour (Suparna Apt.)	550680.00	0.00
Labour (Sachimata)	650000.00	0.00
Labour (Jamil Site) (Sreema)	127692.00	0.00
Labour (Sulekha)	450000.00	0.00
Labour (Srija)	748600.00	0.00
Labour (Sumitra)	101400.00	0.00
Labour (Supriya)	219400.00	0.00
Labour (Sanjukta)	400000.00	0.00
Labour (B.C.College)	0.00	803993.00
Labour (Chinnamasta)	0.00	607195.00
Labour (Depopara Palas Bagan)	0.00	564309.00
Labour Charges (Benimadhav)	1441235.00	495378.00
Labour Charges (Macom Plaza)	1823046.00	1373000.00
Labour Charges (Subhasree)	0.00	250000.00
Labour Charges (Saradapally)	0.00	208407.00
Labour Charges (Satarupa)	2013840.00	2642050.00
Labour Charges (Sripally Kalibari)	246450.00	550065.00
Labour Charges (Sripally Duplex)	950650.00	0.00
Labour Charges (Surya Sen Park)	2422490.00	1481400.00
Labour Charges (Vivekananda Pally)	0.00	175986.00
Labour Charges (Swagata)	2504908.00	3075857.00
Labour Charges (T.P Market)	1172880.00	0.00
Labour Charges (Keshabganj)	0.00	291600.00
Land Hindustan Park (Sanjukta)	10175029.00	0.00
Land Mithani	8357456.00	0.00
Land Srepally (Sachimata)	14703100.00	0.00
Land (Keshabganj)	0.00	111123.00
Land (Lahiri Bar)	0.00	3550000.00
Plan Fee (Sachimata)	727661.00	0.00
Plan Fee (Sanjana)	428893.00	0.00
Plan Fee (Depopara Palas Bagan)	0.00	2815.00
Plan Fee (Benimadhav Nagar)	0.00	14122.00

MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT LTD.
[Signature]
Director



MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT LTD.

Hanyum

FOR ASHOK SWAIKA & CO.
Proprietor

ASHOK SWAIKA & CO.
Chartered Accountants

G.T. Road (E), Durgamandir
Ushagram, Asansol - 713303
Ph (0341) 2275429, 8101526673
0341-2275269
E-mail : ashokswaika@yahoo.co.in
PAN : AJVPS1786M

CA. Ashok Kumar Swaika
FCA, DISA



GSTIN : 19AJVPS1786M1ZY

Plan Fee {Sanjukta , Hindustan Park}	716891.00	0.00
Plan Fee {Sreepally Duplex}	11080.00	0.00
Plan Fee {Sulekha}	1074052.00	0.00
Plan Fee {Suparna}	856025.00	0.00
Plan Fee { Saradapally Duplex}	0.00	3593.00
Plan Fee {Vivekananda Pally}	0.00	4514.00
Rig Boaring Fee {Sanjukta ,Hindustan Park}	100000.00	0.00
Rig Boaring Fee {Sulekha ,Ashok Nagar}	100000.00	0.00
Security Service Charges {B.M. Nagar}	119539.00	47710.00
Security Service Charges {Sanjana}	86371.00	0.00
Soil Treatment {Sachimata}	10924.58	0.00
Soil Treatment {Sanjana}	7735.00	0.00
Soil Treatment {Sulekha}	13561.86	0.00
Soil Treatment {Suparna}	15786.00	0.00
Stock of Land Transfer (Lahiri Bari)	0.00	7291093.00
Stock Tranfer To Contact A/c {Sahana}	0.00	0.00
Stock Transfer To Contact A/c {Sreeparna}	0.00	0.00
Stock Transfer To Contact A/c {Subhashree}	0.00	0.00
Stock Transfer To Contact A/c {Suchitra}	0.00	0.00
Stock Transfer To Contact A/c {Sumitra}	0.00	0.00
Stock Transfer To Contact A/c {Supriya}	0.00	0.00
Stock Transfer To Contact A/c {Survi}	0.00	0.00
Stock Transfer To Contact A/c {Kedia Market}	0.00	0.00
Survey Fee {Land Hindustan Park}	7000.00	0.00
Survey Fee {Sripally Sachindra Enclave}	7000.00	0.00
Transformer Installation {Sanjana}	372221.00	0.00
Transformer installation {Suparna}	555174.00	0.00
Installation Charges	0.00	30067.75
	71676921.94	54526187.15

MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Hemang Misra
Managing Director

For ASHOK SWAIKA & CO.
Proprietor



MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Lisha Misra
Director

ASHOK SWAIKA & CO.

Chartered Accountants

G.T. Road (E), Durgamandir

Ushagram, Asansol - 713303

Ph. (0341) 2275429, 8101526673

0341-2275269

E-mail : ashokswaika@yahoo.co.in

PAN : AJVPS1786M

CA. Ashok Kumar Swaika

FCA, DISA



GSTIN : 19AJVPS1786M1ZY

20. EMPLOYEE BENEFITS EXPENSES

Employee State Insurance Co. & Provident Fund
Salaries, Wages, Bonus, Gratuity & Allowances

259416.00	236547.00
2808000.00	2412584.00
3067416.00	2649131.00

Notes to the Accounts

Particulars	For the year ended 31 March 2019	For the year ended 31 March 2018
21. OTHER EXPENSES		
Auditors Remuneration-As Auditors		
Statutory Audit Fee	64000.00	30000.00
Company Matters	0.00	10000.00
Income Tax Matter	0.00	29000.00
Service Tax Matters	15000.00	0.00
Tax Audit Fee	10000.00	10000.00
GST Matter	18000.00	16500.00
	107000.00	95500.00
Administration Charges PF	6707.00	7909.00
Advertisement	188499.98	133800.00
Bank Charges	50702.75	31761.05
Computer Maintenance	17124.00	
Consultancy Service		770000.00
Conveyance	414789.00	430639.00
Corporation Tax(Regal plaza)	293039.00	243916.00
Debit Balance W/O	-26333.24	73449.76
Donation Subscription	15000.00	
Directors Remuneration	3360000.00	2710000.00
Electric Charges	102866.00	165313.00
Entry Tax	620.00	0.00
E TDS Fees	8000.00	9800.00
Exhibition fee	34407.00	
Generator Expenses	28607.00	28383.00
Return Late filling Fee	300.00	100.00
Insurance (OD A/C)		4079.00
Insurance against Loan		80054.00
Insurance building	56157.00	
Insurance Vehicle	38112.50	36849.50
Insurance Workmen	54170.00	54170.00
Interest on cc a/c	305158.00	
Interest on Loan	6476874.00	7221808.00



MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Hemangini Misra
Manager

For ASHOK SWAIKA & CO.
Proprietor

MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Lisha Misra

ASHOK SWAIKA & CO.

Chartered Accountants

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Ph. (0341) 2275429, 8101526673
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CA. Ashok Kumar Swaika

FCA, DISA



GSTIN : 19AJVPS1786M1ZY

Interest on Overdraft	65557.00	72020.00
Interest on Profession Tax	10.00	35.00
Interest on TDS	15547.00	3376.00
Interest on Vehicle Loan	54066.00	53707.00
Legal and Professional Fees	50000.00	77531.18
Loan Foreclosure Charges		2171631.00
Maintenance Expense	379943.50	339209.90
Misc. Expenses	72141.22	58835.22
Office maintenance	42733.53	
Power Consumption	220144.00	241533.00
Puer & fuel exp.	6262.17	
Processing Charges for CC a/c	61950.00	
Property Inspection Charges		4248.00
Processing Fee for loan		179066.00
Printing & Stationery	39132.00	31570.00
Profession Tax	2500.00	2500.00
Professional fee	36000.00	
Profession Tax matters	1000.00	1150.00
Rent	364560.00	571200.00
Reimbursement of expense	2400.00	
Repair & Maintenance	6101.70	29080.73
Registration cost of lease deed		846678.00
Road Tax & Registration	42080.00	14026.00
ROC Filing Fee	4000.00	4700.00
Service tax arrear	14762.00	
Software Renewal	3600.00	0.00
Case Appeal Fees		1000.00
Service Tax Assessment		64223.00
Subscription	104000.00	153000.00
Swachh Bharat Cess		28979.03
Telephone Charges	66041.40	52955.58
Vehicle running & maintenance	21093.50	
Water Tax	40985.00	6923.00
	13248430.01	17104767.95

22. Capital Commitments

NIL

23. Contingent Liabilities

NIL

The Note Nos.1 to 23 form an integral part of these Financial Statements

Place : Asansol

Dated : 02-08-2019



AS PER OUR REPORT OF EVEN DATE

FOR ASHOK SWAIKA & CO.

CHARTERED ACCOUNTANTS

ICAI Firm Regn No.: 316066E

ASHOK KUMAR SWAIKA
PROPRIETOR
MEMBERSHIP NO.: 052659

For ASHOK SWAIKA & CO.
Proprietor

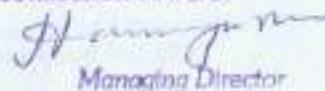
MISRA ASSOCIATES DEVELOPMENT CONSULTANTS PRIVATE LIMITED
 186/1, G.T. ROAD (E), USHAGRAM
ASANSOL - 713303

CONSTRUCTION A/C FOR YEAR ENDED - 31.03.2019

31.03.2018 AMOUNT(Rs)	31.03.2019 AMOUNT(Rs)	31.03.2018 AMOUNT(Rs)	31.03.2019 AMOUNT(Rs)
B.C. COLLEGE DUPLEX			
4104940.00 TO WORK IN PROGRESS			
0.00 TO PLAN FEES	0.00	9225000.00 BY GROSS BILLING	0.00
500000.00 TO COST OF LAND RIGHT	0.00		
1977700.46 TO PURCHASE	0.00	0.00 BY WORK IN PROGRESS	
39325.00 TO CONTRACT	0.00		
803893.00 TO LABOUR CHARGES	0.00		
1800041.52 TO GROSS PROFIT	0.00		
<u>9225000.00</u>	<u>20%</u>	<u>9225000.00</u>	<u>0.00</u>
		0.00	
SANJANA APARTMENT			
0.00 TO WORK IN PROGRESS	0.00	0.00 BY GROSS BILLING	6930179.00
0.00 TO COST OF LAND	4638219.00	0.00 BY WORK IN PROGRESS	4207334.00
0.00 TO PURCHASE	3100062.48	75.19	
0.00 TO DEVELOPMENT FEE	0.00		
0.00 TO CONTRACT	152784.00		
0.00 TO PLAN FEE	428893.00		
0.00 TO ARCHITECT FEE	150000.00		
0.00 TO SECURITY SERVICE CHARGES	86371.00		
0.00 TO SOIL TREATMENT	7735.00		
0.00 TO TRANSFORMER INSTALLATION CHARGES	372221.00		
0.00 TO LABOUR CHARGES	1023077.00	24.81	
0.00 TO GROSS PROFIT	1178130.52	17.00	
<u>0.00</u>	<u>17%</u>	<u>11137513.00</u>	<u>0.00</u>
			<u>11137513.00</u>
BENIMADHAB NAGAR DUPLEX			
0.00 TO WORK IN PROGRESS	10866214.00	2589927.00 BY GROSS BILLING	19345186.00
11154156.00 TO COST OF LAND RIGHT	0.00	10866214.00 BY WORK IN PROGRESS	0.00
1273556.46 TO PURCHASE	3305687.88	69.64	0.00
73175.00 TO CONTRACT	323825.00		0.00
47710.00 TO SECURITY SERVICE CHARGES	119539.00		0.00
14122.00 TO PLAN FEE	0.00		0.00
495378.00 TO LABOUR CHARGES	1441235.00	30.36	0.00
386043.54 TO GROSS PROFIT	3266685.14		0.00
<u>13456141.00</u>	<u>17.00</u>	<u>19345186.00</u>	<u>13456141.00</u>
			<u>19345186.00</u>
BOY'S HOSTEL AJEM			
144126.00 TO STOCK RAW MATERIAL		500000.00 BY TRF TO BOY'S HOSTEL BUILD	0.00
876862.00 TO WORK IN PROGRESS	692487.00	0.00 BY STOCK RAW MATERIAL	0.00
112605.00 TO PURCHASE		692487.00 BY WORK IN PROGRESS	592487.00
0.00 TO PLAN FEE			
56874.00 TO LABOUR CHARGES	0.00		
0.00 TO GROSS PROFIT			
<u>1192487.00</u>		<u>692487.00</u>	<u>592487.00</u>



MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT. LTD.


 Managing Director


 For ASHOK SWAIKA & CO.
 Proprietor

MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT. LTD.

SUPARNA APARTMENT

0.00	TO WORK IN PROGRESS	0.00	0.00	BY GROSS BILLING	0.00
0.00	TO COST OF LAND	8357456.00	0.00	BY WORK IN PROGRESS	11655019.36
0.00	TO PURCHASE	1159898.36			
0.00	TO PLAN FEE	866025.00			
0.00	TO ARCHITECT FEE	190000.00			
0.00	TO DEVELOPMENT FEE	0.00			
0.00	TO CONTRACT	0.00			
0.00	TO SOIL TREATMENT	15766.00			
0.00	TO TRANSFORMER INSTALLATION CHARGES	555174.00			
0.00	TO LABOUR CHARGES	550680.00			
0.00		11655019.36	0.00		11655019.36

DEPOPARA (PALAS BAGAN DUPLEX)

0.00	TO WORK IN PROGRESS	0.00	4910714.00	BY GROSS BILLING	0.00
2011409.00	TO COST OF LAND RIGHT	0.00	0.00	BY WORK IN PROGRESS	
1297640.00	TO PURCHASE	0.00	0.00		
2815.00	TO PLAN FEE	0.00	0.00		
44385.00	TO CONTRACT	0.00	0.00		
564309.00	TO LABOUR CHARGES	0.00	0.00		
990156.00	TO GROSS PROFIT	0.00	0.00		
4910714.00		0.00	4910714.00		0.00
		0.00			

SACHIMATA APARTMENT

0.00	TO WORK IN PROGRESS	0.00	0.00	BY GROSS BILLING	0.00
0.00	TO COST OF LAND	14703100.00	0.00	BY WORK IN PROGRESS	17492010.50
0.00	TO PURCHASE	1119941.82			
0.00	TO PLAN FEE	727861.00			
0.00	TO SURVEY FEE	7000.00			
0.00	TO ARCHITECT FEE	150000.00			
0.00	TO DEVELOPMENT FEE	123383.00			
0.00	TO SOIL TREATMENT	10824.58			
0.00	TO LABOUR CHARGES	850000.00			
0.00		17492010.50	0.00		17492010.50
		0.00			

GOURI COMMERCIAL COMPLEX

1016520.00	TO OPENING WORK-IN-PROGRESS	1016520.00	0.00	BY GROSS BILLING	0.00
0.00	TO PURCHASES		1016520.00	BY WORK IN PROGRESS	1016520.00
0.00	TO LABOUR CHARGES				
0.00	TO GROSS PROFIT	0.00			
1016520.00		40%	1016520.00		1016520.00

ISMILE SITE (SREEMA)

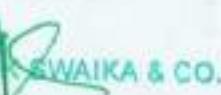
187344.00	TO OPENING WORK-IN-PROGRESS	187344.00	0.00	BY GROSS BILLING	000000.00
	TO PURCHASES	464308.24		BY WORK IN PROGRESS	287344.00
	TO LABOUR CHARGES	127692.00			
0.00	TO GROSS PROFIT	107999.76	187344.00		
187344.00		18%	887344.00		887344.00

KEDIA MARKET

1290200.00	TO OPENING WORK-IN-PROGRESS	825200.00	620000.00	BY GROSS BILLING	0.00
0.00	TO TRANSFER FROM STOCK IN TRADE	0.00	825200.00	BY WORK IN PROGRESS	825200.00
0.00	TO PURCHASE	0.00			
0.00	TO LABOUR CHARGES	0.00			
155000.00	TO GROSS PROFIT	0.00			
1445200.00	#DIV/0!	825200.00	1445200.00		825200.00



MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

For ASHOK SWAIKA & CO.


SULEKHA APATMENT

0.00	TO PURCHASE	1490013.38	0.00	BY GROSS BILLING	0.00
0.00	TO COST OF LAND	1948559.00	0.00	BY WORK IN PROGRESS	5709936.24
0.00	TO PLAN FEE	1074092.00			
0.00	TO CONTRACT	0.00			
0.00	TO ARCHITECT FEE	514280.00			
0.00	TO DEVELOPMENT FEE	121450.00			
0.00	TO RIG BORING CHARGES	100000.00			
0.00	TO SOIL TREATMENT	13561.86			
0.00	TO LABOUR CHARGES	450000.00			
<u>0.00</u>		<u>5709936.24</u>	<u>0.00</u>		<u>5709936.24</u>

LAND (KESHAB GANJ)

111123.00	TO LAND KESHABGANJ	0.00	1765179.00	BY GROSS BILLING	0.00
408400.00	TO PURCHASE	0.00			
291600.00	TO LABOUR	0.00			
<u>964058.00</u>	TO GROSS PROFIT	<u>0.00</u>	<u>1765179.00</u>		<u>0.00</u>
<u>1765179.00</u>					

LOWER CHHINNAMASTA

2170828.00	TO OPENING WORK-IN-PROGRESS	0.00	6535000.00	BY GROSS BILLING	0.00
98877.00	TO STOCK OF RAW METRIALS	0.00	0.00	BY STOCK RAW MATERIALS	0.00
60300.00	TO CONTRACT	0.00	0.00	BY WORK IN PROGRESS	0.00
0.00	TO PLAN FEES	0.00	0.00		
550000.00	TO COST OF LAND RIGHT	0.00			
1586630.27	TO PURCHASE	0.00			
607195.00	TO LABOUR CHARGES	0.00			
1460189.73	TO GROSS PROFIT	0.00			
<u>6535000.00</u>			<u>6535000.00</u>		<u>0.00</u>

MACOM PLAZA (D.M.COMMERCIAL)

2020000.00	TO OPENING WORK-IN-PROGRESS	0.00	6220661.00	BY GROSS BILLING	4400000.00
3783477.23	TO PURCHASE	4083769.17	0.00	BY WORK IN PROGRESS	2500000.00
11684.40	TO CONTRACT	177185.00	0.00		
1373000.00	TO LABOUR CHARGES	1823048.00			
1032319.37	TO GROSS PROFIT	835999.83			
<u>6220661.00</u>		<u>6900000.00</u>	<u>6220661.00</u>		<u>5200000.00</u>
		0.00			

REGAL PLAZA

35537236.00	TO WORK IN PROGRESS	15530000.00	20007236.00	BY TRF TO REGAL PLAZA BUILDII	0.00
0.00	TO BULK WATER CHARGES	0.00	15530000.00	BY WORK IN PROGRESS	15530000.00
0.00	TO PURCHASE	0.00			
0.00	TO COST OF BUILDING	0.00			
0.00	TO CONTRACT (REGAL PLAZA)	0.00			
0.00	TO PLAN FEE	0.00			
0.00	TO SECURITY SERVICE CHARGES	0.00			
0.00	TO ARCHITECT FEE	0.00			
0.00	TO POWER CONSUMPTION	0.00			
0.00	TO CONSULTANCY SERVICE	0.00			
0.00	TO CORPORATION TAX	0.00			
0.00	TO LABOUR CHARGES	0.00			
0.00	TO GROSS PROFIT	0.00			
<u>35537236.00</u>		<u>15530000.00</u>	<u>35537236.00</u>		<u>15530000.00</u>

MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Lisha Misra

Director

900000.00	TO OPENING WORK-IN-PROGRESS	900000.00		BY GROSS BILLING	0.00
0.00	TO TRANSFER FROM STOCK IN TRADE	0.00			
0.00	TO GROSS PROFIT	0.00	900000.00	BY WORK IN PROGRESS	900000.00
<u>900000.00</u>		<u>900000.00</u>	<u>900000.00</u>		<u>900000.00</u>

SARADAPALLY DUPLEX

3046726.00	TO COST OF LAND RIGHT	0.00	3026786.00	BY GROSS BILLING	0.00
066548.59	TO PURCHASE	0.00	1629996.00	BY GROSS BILLING(LAND)	0.00
3099.00	TO DEVELOPMENT CHARGES	0.00			
3593.00	TO PLAN FEE	0.00			
206407.00	TO LABOUR CHARGES	0.00			
27200.00	TO CONTRACT	0.00			
703210.41	TO GROSS PROFIT	0.00			
4656784.00		0.00	4656784.00		0.00

SATARUPA

3070119.92	TO WORK IN PROGRESS	951650.00	13736089.00	BY GROSS BILLING	8415218.00
200000.00	TO STOCK RAW MATERIAL	0.00	0.00	BY STOCK RAW MATERIAL	0.00
6344806.88	TO PURCHASE	6325239.39	951650.00	BY WORK IN PROGRESS	2590650.00
2640260.00	TO LABOUR	2013840.00			
0.00	TO CONTRACT	100400.00			
0.00	TO SOIL TREATMENT	0.00			
10087.75	TO INSTALLATION CHARGES	0.00			
2359794.45	TO GROSS PROFIT b/f	1614738.81			
14667739.00		19.19	11005886.00	14667739.00	11005886.00

0.00

SHREE GANESH (BURNPUR BYE LANE)

1748609.00	TO OPENING WORK-IN-PROGRESS	1748609.00	0.00	BY GROSS BILLING	0.00
0.00	TO GROSS PROFIT b/f	0.00	1748609.00	BY WORK IN PROGRESS	1748609.00
1748609.00			1748609.00		1748609.00

SREEPARNA

478400.00	TO OPENING WORK-IN-PROGRESS	478400.00	0.00	BY GROSS BILLING	0.00
0.00	TO TRANSFER FROM STOCK IN TRADE	0.00	478400.00	BY WORK IN PROGRESS	478400.00
0.00	TO GROSS PROFIT b/f	0.00	478400.00		478400.00
478400.00			478400.00		

SRABANI

974566.00	TO OPENING WORK-IN-PROGRESS	974566.00	0.00	BY GROSS BILLING	80000.00
0.00	TO PURCHASES	0.00	974566.00	BY WORK IN PROGRESS	906566.00
0.00	TO LABOUR CHARGES	0.00	0.00		
0.00	TO GROSS PROFIT b/f	12000.00	478400.00		966566.00
974566.00		15%	966566.00	974566.00	

SRI DURGA APARTMENTS

494967.00	TO OPENING WORK-IN-PROGRESS	494967.00	0.00	BY GROSS BILLING	0.00
0.00	TO PURCHASES	0.00	494967.00	BY WORK IN PROGRESS	494967.00
0.00	TO LABOUR CHARGES	0.00			
0.00	TO GROSS PROFIT b/f	0.00	494967.00		494967.00
494967.00			494967.00		

SRIJA

1575800.00	TO WORK IN PROGRESS	1575800.00	0.00	BY GROSS BILLING	4200000.00
0.00	TO STOCK RAW MATERIAL	0.00	1575800.00	BY WORK IN PROGRESS	600000.00
0.00	TO LABOUR CHARGES	748600.00			
0.00	TO PURCHASE	1619044.39			
0.00	TO BULK WATER CHARGES	0.00			
0.00	TO GROSS PROFIT b/f	858555.61			
1575800.00		18%	4800000.00	1575800.00	4800000.00

MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.Sinha Misra,
DirectorMISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Hemant Misra

For ASHOK SWAIKA & CO.

SRIJANI (B.B.COLLEGE)

2504721.00	TO OPENING WORK-IN-PROGRESS	2504721.00	0.00	BY GROSS BILLING	1600000.00
0.00	TO PURCHASE	0.00	2504721.00	BY WORK IN PROGRESS	1192721.00
0.00	TO LABOUR CHARGES	0.00			
0.00	TO GROSS PROFIT b/f	288000.00			
<u>2504721.00</u>		<u>18%</u>	<u>2792721.00</u>		<u>2792721.00</u>

SRIPALLY KALIBARI

1517600.00	TO WORK IN PROGRESS	1421650.00	1950000.00	BY GROSS BILLING	2800000.00
0.00	TO COST OF LAND	0.00	0.00	BY STOCK RAW MATERIAL	0.00
963899.00	TO PURCHASE	1968194.30	1421650.00	BY WORK IN PROGRESS	1416300.00
0.00	TO SURVEY FEE				
0.00	TO PLAN FEE				
550065.00	TO LABOUR CHARGES	246450.00			
351068.00	TO GROSS PROFIT	580005.70			
<u>3371650.00</u>		<u>4216300.00</u>	<u>3371650.00</u>		<u>4216300.00</u>

0.00

SUBHASHREE

584588.00	TO OPENING WORK-IN-PROGRESS		1535000.00	BY GROSS BILLING	
0.00	TO TRANSFER FROM STOCK IN TRADE	0.00	0.00	BY WORK IN PROGRESS	0.00
176928.00	TO PURCHASE	0.00			
250000.00	TO LABOUR				
523484.00	TO GROSS PROFIT b/f	0.00			
<u>1535000.00</u>		<u>0.00</u>	<u>1535000.00</u>		<u>0.00</u>

0.00

SUCHITRA

32400.00	TO OPENING WORK-IN-PROGRESS	32400.00	0.00	BY GROSS BILLING	0.00
0.00	TO TRANSFER FROM STOCK IN TRADE	0.00	32400.00	BY WORK IN PROGRESS	32400.00
0.00	TO GROSS PROFIT b/f	0.00	32400.00		32400.00
<u>32400.00</u>		<u>32400.00</u>	<u>32400.00</u>		<u>32400.00</u>

SUKLA

838652.00	TO WORK IN PROGRESS	624152.00	250000.00	BY GROSS BILLING	0.00
0.00	TO STOCK RAW MATERIAL	0.00	624152.00	BY WORK IN PROGRESS	624152.00
0.00	TO PURCHASE	0.00			
0.00	TO LABOUR CHARGES	0.00			
0.00	TO BULK WATER CHARGES	0.00			
0.00	TO SOIL TREATMENT	0.00			
0.00	TO CONTRACT	0.00			
37500.00	TO GROSS PROFIT b/f	0.00			
<u>874152.00</u>		<u>624152.00</u>	<u>874152.00</u>		<u>624152.00</u>

SUMITRA

0.00	TO OPENING WORK-IN-PROGRESS	332118.00	0.00	BY GROSS BILLING	0.00
	TO PURCHASE	198600.00		BY WORK IN PROGRESS	832118.00
	TO LABOUR CHARGES	101400.00			
332118.00	TO TRANSFER FROM STOCK IN TRADE	0.00	332118.00		
0.00	TO GROSS PROFIT b/f	0.00	332118.00		332118.00
<u>332118.00</u>		<u>832118.00</u>	<u>332118.00</u>		<u>332118.00</u>

SUNITA

579700.00	TO WORK IN PROGRESS	324700.00	300000.00	BY GROSS BILLING	0.00
0.00	TO STOCK RAW MATERIAL	324700.00	324700.00	BY WORK IN PROGRESS	324700.00
0.00	TO PURCHASE	0.00	0.00	BY STOCK RAW MATERIAL	
0.00	TO LABOUR CHARGES				
0.00	TO SOIL TREATMENT				
0.00	TO CONTRACT				
45000.00	TO GROSS PROFIT b/f	0.00			
<u>579700.00</u>		<u>324700.00</u>	<u>324700.00</u>		<u>324700.00</u>

SUPRIYA APARTMENT

0.00	TO WORK IN PROGRESS	200000.00	0.00	BY GROSS BILLING	0.00
0.00	TO TRANSFER FROM STOCK IN TRADE		0.00	BY WORK IN PROGRESS	800000.00
0.00	TO PURCHASE	380800.00			
0.00	TO LABOUR CHARGES	219400.00			
0.00	TO GROSS PROFIT	0.00			
<u>0.00</u>		<u>20%</u>	<u>800000.00</u>	<u>0.00</u>	<u>800000.00</u>

SURAVI

0.00	TO OPENING WORK-IN-PROGRESS	52200.00	0.00	BY GROSS BILLING	0.00
52200.00	TO TRANSFER FROM STOCK IN TRADE	0.00			
0.00	TO GROSS PROFIT b/f	0.00	52200.00	BY WORK IN PROGRESS	52200.00
<u>52200.00</u>			<u>52200.00</u>		<u>52200.00</u>

SURYA SEN PARK DUPLEX

0.00	TO STOCK RAW MATERIAL	0.00			
3542875.00	TO WORK IN PROGRESS	2022500.00	19557507.00	BY GROSS BILLING	10257143.00
784406.00	TO COST OF LAND RIGHT				
196948.00	TO CONTRACT	86780.00	2022500.00	BY WORK IN PROGRESS	0.00
6754982.00	TO COST OF LAND				
5586730.82	TO PURCHASE	3617112.85			
123301.00	TO DEVELOPMENT FEE				
0.00	TO ARCHITECT FEE	62000.00			
	TO PLAN FEE				
1481400.00	TO LABOUR CHARGES	2422490.00			
3107364.18	TO GROSS PROFIT	1846280.15			
<u>21580007.00</u>		<u>18.00</u>	<u>10257143.00</u>	<u>21580007.00</u>	<u>10257143.00</u>

SWAGATA

4493567.00	TO WORK IN PROGRESS	1226117.00	15307994.00	BY GROSS BILLING	12507186.00
0.00	TO STOCK RAW MATERIAL				
0.00	TO CONTRACT	331492.50	1226117.00	BY WORK IN PROGRESS	2538400.00
152083.00	TO BULK WATER CONNECTION CHARGES				
4746386.88	TO PURCHASE	8554835.25			
3075857.00	TO LABOUR CHARGES	2504908.00			
0.00	TO TRANSFORMER INSTALLATION				
0.00	TO SECURITY SERVICE CHARGES				
4068217.12	TO GROSS PROFIT b/f	2418245.25			
<u>16534111.00</u>		<u>19.33</u>	<u>15045598.00</u>	<u>16534111.00</u>	<u>15045598.00</u>
			0.00		

SWASTIKA APARTMENT

120000.00	TO WORK IN PROGRESS	120000.00	0.00	BY GROSS BILLING	0.00
0.00	TO TRANSFER FROM STOCK IN TRADE	0.00	120000.00	BY WORK IN PROGRESS	120000.00
0.00	TO PURCHASE	0.00			
0.00	TO LABOUR CHARGES	0.00			
0.00	TO GROSS PROFIT	0.00			
<u>120000.00</u>		<u>120000.00</u>		<u>120000.00</u>	<u>120000.00</u>

T.P. MARKET

0.00	TO WORK IN PROGRESS	0.00	0.00	BY GROSS BILLING	3015157.00
0.00	TO TRANSFER FROM STOCK IN TRADE	0.00	0.00	BY WORK IN PROGRESS	0.00
0.00	TO PURCHASE	1234247.64			
0.00	TO LABOUR CHARGES	1177880.00			
0.00	TO GROSS PROFIT	603029.36			
<u>0.00</u>		<u>20%</u>	<u>3015157.00</u>	<u>0.00</u>	<u>3015157.00</u>



MISRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

For ASHOK SWAIKA & CO.

VIVEKANANDA PALLY DUPLEX

0.00	TO WORK IN PROGRESS	0.00	1788690.00	BY GROSS BILLING	0.00
0.00	TO TRANSFER FROM STOCK IN TRADE	0.00	0.00	BY WORK IN PROGRESS	0.00
1230550.00	TO COST OF LAND	0.00			
105937.50	TO PURCHASE	0.00			
175886.00	TO LABOUR CHARGES	0.00			
4514.00	TO PLAN FEE	0.00			
262702.50	TO GROSS PROFIT	0.00			
1788690.00		0.00	1788690.00		0.00

LAHIRIBARI (ASTHA PROJECT)

7291093.00	TO OPENING	0.00	35000000.00	BY GROSS BILLING	0.00
	TO STOCK OF RAW METRIALS			BY STOCK RAW MATERIALS	
	TO CONTRACT			BY WORK IN PROGRESS	
	TO PLAN FEES				
1000000.00	TO COST OF LAND (AMITAVA GHOSH)	0.00			
2550000.00	TO COST OF LAND (SANJOY BOSE)	0.00			
4200000.00	TO development charges	0.00			
19958907.00	TO GROSS PROFIT	0.00			
35000000.00		20%	35000000.00		0.00

SANJUKTA

0.00	TO WORK IN PROGRESS	0.00	0.00	BY GROSS BILLING	0.00
0.00	TO STOCK RAW MATERIAL	0.00	0.00	BY WORK IN PROGRESS	12361007.00
0.00	TO COST OF LAND	10175029.00			
0.00	TO PURCHASE	831450.00			
0.00	TO LABOUR CHARGES	400000.00			
0.00	TO PLAN FEE	716291.00			
0.00	TO SURVEY FEE	7000.00			
0.00	TO RIG BORING CHARGES	100000.00			
0.00	TO ARCHITECT FEE	0.00			
0.00	TO FIRE SAFETY FEE	130637.00			
0.00	TO DEVELOPMENT FEE	0.00			
0.00	TO CONTRACT	0.00			
0.00		12361007.00	0.00		12361007.00

SREE PALLY DUPLEX

0.00	TO WORK IN PROGRESS	0.00	0.00	BY GROSS BILLING	8348214.00
0.00	TO STOCK RAW MATERIAL	0.00	0.00	BY GROSS BILLING (LAND)	3251000.00
0.00	TO COST OF LAND RIGHT	7003000.00		BY WORK IN PROGRESS	2371974.00
0.00	TO PURCHASE	2070519.18			
0.00	TO PLAN FEE	11060.00			
0.00	TO LABOUR CHARGES	950650.00			
0.00	TO BULK WATER CHARGES	0.00			
0.00	TO SOIL TREATMENT	0.00			
0.00	TO CONTRACT	206080.00			
0.00	TO GROSS PROFIT	1727858.82			
0.00		11971188.00	0.00		11971188.00



MIRRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT. LTD.

Manojitra

For ASHOK SWAIKA & CO.



Ashok Swami
CONSULTANT PVT LTD.

MSRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT LTD.

MSRA ASSOCIATES DEVELOPMENT
CONSULTANT PVT LTD.

PARTICULARS
RATES
W.D.V.
AS AT
01.04.2018
ADDITIONS
> 180 DAYS
< 180 DAYS
ADDITION
DEDUCTIONS
AS AT
31.3.2019
DEPRECIATION
DURING THE
YEAR
W.D.V.
AS AT
31.3.2019

PARTICULARS	RATES	W.D.V.		IAS PER INCOME TAX ACT		DEPRECIATION DURING THE YEAR	W.D.V. AS AT 31.3.2019
		AS AT 01.04.2018	ADDITIONS > 180 DAYS	ADDITION < 180 DAYS	DEDUCTIONS AS AT 31.3.2019		
(A) Land & Building							
LAND	-	901935.00	0.00	0.00	0.00	901935.00	0.00
REGAL PLAZA (NOT FOR LEASES, RENTED)	-	50951009.00	0.00	0.00	0.00	50951009.00	0.00
OFFICE PREMISES	10%	205795.00	0.00	0.00	0.00	205795.00	20580.00
BOYS HOSTEL	10%	2452500.00	0.00	0.00	0.00	2452500.00	245250.00
Total	%	54512039.00	0.00	0.00	0.00	54512039.00	265830.00
(B) Plant and Machinery							
CCTV	15%	144465.00	0.00	0.00	0.00	144465.00	21670.00
PLANT & MACHINERY	15%	374463.00	415222.53	0.00	200000.00	3869854.53	560976.00
Total	%	368997.00	415222.53	0.00	200000.00	4104319.53	3488671.53
Computers and Data Processing Units							
COMPUTER	40%	62246.00	0.00	60170.00	0.00	122416.00	38932.00
Digital Copier	40%	37288.00	0.00	37288.00	0.00	37288.00	65484.00
I-phone	40%	45713.86	0.00	45713.86	0.00	45713.86	22373.00
H D Printer	40%	2327.00	0.00	0.00	0.00	2327.00	17422.86
Total	%	147574.86	0.00	60170.00	0.00	207744.86	71064.00
Furniture and Fittings							
FURNITURE & FIXTURE	10%	409969.76	0.00	89210.37	0.00	488190.13	45458.00
Total	%	409969.76	0.00	89210.37	0.00	499190.13	45458.00
GRAND TOTAL		58958680.62	415222.53	149310.37	200000.00	59323293.52	58758610.62
PREVIOUS YEAR		31775880.00	7654832.00	20584566.62	0.00	60015568.62	1056884.00
ADDITION							
Particulars		Date	Amount	Description			
A.C	15%	26/04/2018	87857.03	13148.55			
A.C	15%	14/06/2018	48437.50	7265.53			
A.C	15%	27/06/2018	718.75	10781.25			
A.C	15%	27/07/2018	5781.00	8671.80			
A.C	15%	27/08/2018	27966.00	4194.90			
A.C	15%	27/08/2018	8475.00	1271.25			
A.C	15%	13/09/2018	25500.00	3825.00			
Phone X	15%	20/06/2018	327722.53	49158.38			
Computer	20%	22/11/2018	60170.00	12034.00			
Furniture & Fixture	5%	23/11/2018	89220.37	44661.02			



For ASHOK SWAMI & CO.
Proprietor

GSTIN : 19AJVPS1786M1ZY



L.D. Dinesh

Road (E), Durgamantri - T13303
(0311) 2275429, 8101526673
J.W.P.S1786M
Mr. ashokswami@yahoo.co.in
0311-2275269



Misra Associates Development Consultants Pvt.Ltd.

166/1,G.T.Road(East),Ushagram,Asansol,
 Dist.-Burdwan.(West Bengal)
 CIN: U70101WB1968PTC044745

Bank Reconciliation Statement as on 31.03.2019

1) Axis Bank Ltd., Acc C/A # 150010200001212

1-Apr-2018 to 31-Mar-2019

Date	Particulars	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
30-03-2019	Pawan Hardware Stores	Cheque	789970	30-03-2019	3/4/2019	100000.00	
30-03-2019	Ashok Swaika & Co.	Cheque	789976	30-03-2019	11/4/2019	4320.00	
30-03-2019	Indu Devi	Cheque	789974	30-03-2019	15/4/2019	3000.00	
30-03-2019	NAMRATA ENTERPRISES	Cheque	789975	30-03-2019	22/4/2019	2400.00	
					Balance as per company books:	352728.74	
					Amounts not reflected in bank:		109729.00
					Balance as per bank:	462448.74	

2) Bank of Baroda A/c CC-00430500000124

Date	Particulars	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
29-03-2019	Gupta Electricals	Cheque	000169	29-03-2019	2/4/2019	60000.00	
29-03-2019	G.S. Partha & Co.	Cheque	000171	29-03-2019	2/4/2019	60000.00	
29-03-2019	Shan Enterprise	Cheque	000173	29-03-2019	2/4/2019	30000.00	
29-03-2019	Prakash Glass Co.	Cheque	000177	29-03-2019	2/4/2019	20000.00	
30-03-2019	H.N. Misra	Cheque	000174	30-03-2019	3/4/2019	225000.00	
30-03-2019	H.N. Misra	Cheque	000175	30-03-2019	3/4/2019	27000.00	
30-03-2019	Lisha Misra	Cheque	000176	30-03-2019	3/4/2019	27000.00	
25-03-2019	Lion Security Services	Cheque	000149	25-03-2019	3/4/2019	21239.00	
29-03-2019	Jai Mata Di	Cheque	000170	29-03-2019	3/4/2019	84780.00	
30-03-2019	Manik Malakar	Cheque	000151	30-03-2019	3/4/2019	26046.00	
30-03-2019	Staff Salary	Cheque	000179	30-03-2019	4/4/2019	38950.00	
30-03-2019	Kollol Kr & Trisha Roy	Cheque	000183	30-03-2019	4/4/2019	100000.00	
30-03-2019	Jyoti Enterprise	Cheque	000184	30-03-2019	4/4/2019	100000.00	
30-03-2019	Kollol Kr & Trisha Roy	Cheque	000182	30-03-2019	5/4/2019	100000.00	
30-03-2019	Shyamal Mahanta	Cheque	000185	30-03-2019	5/4/2019	4000.00	
30-03-2019	MLINSUR SK	Cheque	000186	30-03-2019	5/4/2019	50000.00	
30-03-2019	Mithun Sekh	Cheque	000187	30-03-2019	5/4/2019	40000.00	
30-03-2019	Shrijan Elevator Pvt. Ltd.	Cheque	000190	30-03-2019	6/4/2019	104400.00	
30-03-2019	PAWAN STEEL	Cheque	000191	30-03-2019	6/4/2019	91916.00	
30-03-2019	Ashoka Traders	Cheque	000192	30-03-2019	6/4/2019	70000.00	
30-03-2019	Dipak Kumar Roy	Cheque	000195	30-03-2019	6/4/2019	100000.00	
30-03-2019	Kanchan Mondal	Cheque	000201	30-03-2019	11/4/2019	100000.00	
30-03-2019	Md. Sabir Ali	Cheque	000202	30-03-2019	11/4/2019	50000.00	
30-03-2019	Jai Chandi Printers	Cheque	000199	30-03-2019	12/4/2019	27980.00	



MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT. LTD.

Monodroo Mukherjee
 Managing Director

For ASHOK SWAIKA & CO.

Proprietor

ASHOK SWAIKA & CO.
 Chartered Accountants
 G T Road (E), Durgamandir
 Ushagram, Asansol - 713303
 Ph (0341) 2275429, 8101526673
 0341-2275269
 E-mail: ashokswaika@yahoo.co.in
 PAN : AJVPS1786M

CA. Ashok Kumar Swaika
 FCA, DISA



GSTIN : 19AJVPS1786M1ZY

30-03-2019	1 to 9 Solutions	Cheque	000200	30-03-2019	15-4-2019	14625.00
30-03-2019	Bijay Prakash Dubey	Cheque	000210	30-03-2019	16-4-2019	30000.00
30-03-2019	Anima Engineering Works	Cheque	000211	30-03-2019	17-4-2019	50000.00
30-03-2019	M. Trading	Cheque	000214	30-03-2019	17-4-2019	8419.00
30-03-2019	Biswajit Chakraborty	Cheque	000215	30-03-2019	17-4-2019	20467.00
30-03-2019	Shan Enterprise	Cheque	000216	30-03-2019	17-4-2019	40000.00
30-03-2019	Tilek Ghosal	Cheque	000217	30-03-2019	17-4-2019	100000.00
11-02-2019	Sujata Kharwas(Sripally Land N	Cheque	000006	11-02-2019	17-4-2019	450000.00
						Balance as per company books:
						12498114.64
						Amounts not reflected in bank:
						2262221.00
						Amounts not reflected in Company Books :
						Balance as per bank:
						10236893.64

3) United Bank of India(OD A/c 0824210031912)

Date	Particulars	Transaction	Instrument No.	Instrument Date	Bank Date	Debit	Credit
30-03-2019	Excellent Finishes (Swagata)	Cheque	131811	30-03-2019	23-4-2019	600000.00	
						Balance as per company books:	1940535.33
						Amounts not reflected in bank:	500000.00
						Balance as per bank:	1440535.33



For ASOK SWAIKA & CO.
 Proprietor

MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT. LTD.

Manohar Misra
 Director

MISRA ASSOCIATES DEVELOPMENT
 CONSULTANT PVT. LTD.

Ishita Misra
 Director