



**CHHAPARIA & ASSOCIATES**  
*Chartered Accountants*

SHANTINIKETAN BUILDING, 8, CAMAC STREET,  
5TH FLOOR, SUITE-2 & 15, KOLKATA-700 017  
PH. : 2282-4241, 4213, 4752 & 6444, 3052-2086/87/88.  
Website : www.chhapariaassociates.com

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the Balance Sheet, of the state of affairs of the LLP as at 31<sup>st</sup> March, 2018; and
- (ii) in the case of the Statement of Profit and Loss, of the Loss of the LLP for the period ended on that date.

**Report on Other Legal and Regulatory Requirements**

We report that:

- (i) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (ii) In our opinion, proper books of account as required by the law have been kept by the LLP, so far as it appears from our examination of these books.
- (iii) The Balance Sheet and the Statement of Profit and Loss dealt with by this report are in agreement with the books of accounts.
- (iv) In our opinion, the aforesaid financial statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India.

For Chhaparia & Associated  
Chartered Accountants  
FRN: 322169E

(Subhash Kumar Baid)

Partner

Membership No. 064917

Place : Kolkata

Dated : The 18<sup>th</sup> day of September, 2018.



**CHHAPARIA & ASSOCIATES**  
*Chartered Accountants*

SHANTINIKETAN BUILDING, 8, CAMAC STREET,  
5TH FLOOR, SUITE-2 & 15, KOLKATA-700 017  
PH. : 2282-4241, 4213, 4752 & 6444, 3052-2086 / 87 / 88,  
Website : www.chhapariaassociates.com

INDEPENDENT AUDITORS' REPORT

To  
The Partners of  
Prakriti Eminent Heights LLP

**Report on the Financial Statements**

We have audited the accompanying financial statements of Prakriti Eminent Heights LLP ('the LLP') which comprises of the Balance Sheet as at 31<sup>st</sup> March, 2018, the Statement of Profit and Loss for the period ended on that date and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and the financial performance of the LLP in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes maintenance of adequate accounting records in accordance with the provisions of the Limited Liability Partnership Act ('the Act') for safeguarding the assets of the LLP 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 were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the LLP's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the LLP has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

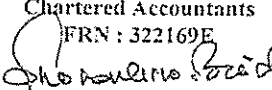
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

**PRAKRITI EMINENT HEIGHTS LLP**

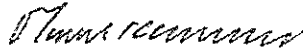
**STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH 2018**

Particulars	Note No.	Amount in ₹	
		2017-2018	2016-2017
Revenue from Operations	11	42,000,000.00	-
Other Incomes	12	169,408.75	8,050.14
<b>Total Revenue</b>		<b>42,169,408.75</b>	<b>8,050.14</b>
<b>Expenses</b>			
Purchase of Stock in Trade		41,589,865.00	-
Employee Benefits Expense	13	875,131.00	-
Finance Costs	14	321,443.00	-
Depreciation		992,983.00	3,605.10
Other Expenses	15	580,154.48	132,405.99
<b>Total Expenses</b>		<b>44,359,576.48</b>	<b>136,011.09</b>
<b>Profit/(Loss) Before Tax</b>		<b>(2,190,167.73)</b>	<b>(127,960.95)</b>
<b>Tax Expenses :</b>			
Current Tax		-	-
<b>Profit/(Loss) for the Year</b>		<b>(2,190,167.73)</b>	<b>(127,960.95)</b>
Significant Accounting Policies			
Notes forming part of the Financial Statements	1 to 18		

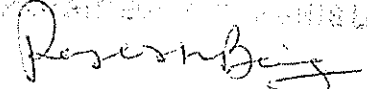
In terms of our report of even date annexed

For Chhaparia & Associates  
Chartered Accountants  
FRN : 322169E  
  
(Subhash Kumar Baid)  
Partner  
Membership No : 064917

PRAKRITI EMINENT HEIGHTS LLP

  
Designated Partner

Place : Kolkata.  
Dated : The 18<sup>th</sup> day of September 2018.

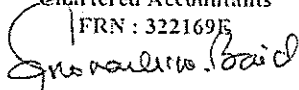
PRAKRITI EMINENT HEIGHTS LLP  
  
Designated Partner

**PRAKRITI EMINENT HEIGHTS LLP**

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

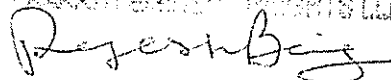
Particulars	Note No.	Amount in ₹	
		31st March 2018	31st March 2017
<b>CONTRIBUTION AND LIABILITIES</b>			
<b>Partners' Funds</b>			
Contribution	1	500,000.00	500,000.00
Current Account	2	(7,905,399.94)	(1,343,019.95)
<b>Non-Current Liabilities</b>			
Long-Term Borrowings		3,500,725.00	-
<b>Current Liabilities</b>			
Short-Term Borrowings	3	103,015,243.90	42,613,651.00
Trade Payables	4	41,589,865.00	-
Other Current Liabilities	5	49,284,942.00	17,880,165.38
		<u>189,985,375.96</u>	<u>59,650,796.43</u>
<b>APPLICATION OF FUNDS</b>			
<b>Non Current Assets</b>			
Fixed Assets	6	5,533,004.90	53,194.90
<b>Current Assets</b>			
Inventories	7	86,528,009.38	46,685,315.81
Cash and Bank Balances	8	124,139.00	37,358.38
Short Term Loans & Advances	9	96,237,732.68	11,809,050.00
Other Current Assets	10	1,562,490.00	1,065,877.34
		<u>189,985,375.96</u>	<u>59,650,796.43</u>
Significant Accounting Policies			
Notes forming part of the Financial Statements	1 to 18		

In terms of our report of even date annexed

For Chhaparia & Associates  
Chartered Accountants  
FRN : 322169E  
  
(Subhash Kumar Baid)  
Partner  
Membership No : 064917

PRAKRITI EMINENT HEIGHTS LLP  
  
Designated Partner

Place : Kolkata.  
Dated : The 18<sup>th</sup> day of September, 2018.


PRAKRITI EMINENT HEIGHTS LLP  
  
Designated Partner

**PRAKRITI EMINENT HEIGHTS LLP**


**SIGNIFICANT ACCOUNTING POLICIES**

- A **Basis of Preparation**  
The Limited Liability Partnership maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles (GAAP) in India.
- B **Use of Estimates**  
The preparation of the financial statements in conformity with generally accepted accounting standards and principles in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amount of income and expenses during the period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.
- C **Inventories**  
Stock of Project-in-Progress is valued at cost. Project-in-Progress includes cost of land, development costs, construction costs/materials and expenses incidental to the projects undertaken by the Company.
- D **Provision for Current and Deferred Tax**  
Provision for current Income Tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred Tax resulting from "timing difference" between book and taxable profit is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. The deferred tax asset is recognised and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax asset can be realized.
- E **Provisions, Contingent Liabilities and Contingent Assets**  
Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognised nor disclosed in the financial statements.

PRAKRITI EMINENT HEIGHTS LLP

  
Designated Partner

PRAKRITI EMINENT HEIGHTS LLP

  
Designated Partner



**PRAKRITI EMINENT HEIGHTS LLP**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

		Amount in ₹	
1	CONTRIBUTION FROM PARTNERS	31st March 2018	31st March 2017
	Manish Kakrania	148,350.00	148,350.00
	Rajesh Kumar Baid	148,350.00	148,350.00
	Ritesh Kedia	148,300.00	148,300.00
	Minakshi Garg	50,000.00	50,000.00
	Dipanjan Bhattacharjee	5,000.00	5,000.00
		<u>500,000.00</u>	<u>500,000.00</u>
2	CURRENT ACCOUNT	31st March 2018	31st March 2017
	Manish Kakrania	(721,574.90)	(71,752.13)
	Rajesh Kumar Baid	(721,574.90)	(71,752.13)
	Ritesh Kedia	(721,331.70)	(71,727.95)
	Minakshi Garg	(4,019,016.77)	(674,183.40)
	Dipanjan Bhattacharjee	(1,721,901.68)	(453,604.34)
		<u>(7,905,399.94)</u>	<u>(1,343,019.95)</u>
3	LONG-TERM BORROWINGS	31st March 2018	31st March 2017
	Secured :		
	From a Bank	4,381,852	-
	Less : Current Maturities of Long Term Borrowings	881,127	-
		<u>3,500,725</u>	<u>-</u>
4	SHORT-TERM BORROWINGS	31st March 2018	31st March 2017
	Unsecured :		
	Loan Repayable on Demand:		
	From Body Corporates	72,798,704.90	16,713,651.00
	From Others	30,216,539.00	25,900,000.00
		<u>103,015,243.90</u>	<u>42,613,651.00</u>
4	TRADE PAYABLES	31st March 2018	31st March 2017
	Dues to MSMEs	-	-
	Dues to Others	41,589,865.00	-
		<u>41,589,865.00</u>	<u>-</u>
5	OTHER CURRENT LIABILITIES	31st March 2018	31st March 2017
	Payable for Expenses	1,445,023.00	1,367,705.00
	Payable for Capital Advances	218,510.00	-
	Current Maturities of Long Term Borrowings	881,127.00	-
	Others		
	Statutory Liabilities	386,145.51	217,530.51
	Advance Received from Customers	41,075,787.11	14,954,759.12
	Other Payables	5,278,349.38	1,340,170.75
		<u>49,284,942.00</u>	<u>17,880,165.38</u>
7	INVENTORIES	31st March 2018	31st March 2017
	(valued at cost) :		
	Project in Progress	86,528,009.38	46,685,315.81
		<u>86,528,009.38</u>	<u>46,685,315.81</u>

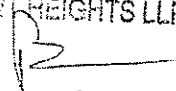



**PRAKRITI EMINENT HEIGHTS LLP**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

		Amount in ₹	
8	CASH AND CASH BALANCES	31st March 2018	31st March 2017
	Cash and Cash Equivalents:		
	Balance with Bank		
	In Current Account	-	229.38
	Cash in Hand	124,139.00	37,129.00
		<u>124,139.00</u>	<u>37,358.38</u>
9	SHORT TERM LOANS & ADVANCES	31st March 2018	31st March 2017
	Security Deposit with CESC	229,450.00	229,450.00
	Deposit against Property	4,256,910.00	8,628,000.00
	Advance to Related Parties	90,000,000.00	-
	Other Advances	-	2,951,600.00
	Balance with Statutory Authorities	1,150,921.02	-
	Income Tax Payments (net of provisions)	600,451.66	-
		<u>96,237,732.68</u>	<u>11,809,050.00</u>
10	OTHER CURRENT ASSETS	31st March 2018	31st March 2017
	Other advances recoverable in cash or kind or for value to be received	1,562,490.00	1,065,877.34
		<u>1,562,490.00</u>	<u>1,065,877.34</u>
11	REVENUE FROM OPERATIONS	31st March 2018	31st March 2017
	Sale of Traded Goods	42,000,000.00	-
		<u>42,000,000.00</u>	<u>-</u>
12	OTHER INCOMES	31st March 2018	31st March 2017
	Interest Income	169,189.00	1,600.00
	Miscellaneous Income	219.75	6,450.14
		<u>169,408.75</u>	<u>8,050.14</u>
13	EMPLOYEE BENEFITS EXPENSE	31st March 2018	31st March 2017
	Salaries, Bonus & Other Allowances	858,188	-
	Staff Welfare Expenses	16,943	-
		<u>875,131</u>	<u>-</u>
14	FINANCE COSTS	31st March 2018	31st March 2017
	Interest on Car Loan	321,443	-
		<u>321,443</u>	<u>-</u>

PRAKRITI EMINENT HEIGHTS LLP

  
Designated Partner

  
Designated Partner

PRAKRITI EMINENT HEIGHTS LLP

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Amount in ₹

6 FIXED ASSETS

Particulars	Air Conditioner	Office Equipments	Vehicles	Computers	Total
As At 1-April-2016	-	-	-	-	-
Additions during the year	40,000.00	16,800.00	-	-	56,800.00
As At 31-March-2017	40,000.00	16,800.00	-	-	56,800.00
Additions during the year	-	-	6,377,822.00	94,971.00	6,472,793.00
As At 31-March-2018	40,000.00	16,800.00	6,377,822.00	94,971.00	6,529,593.00
<b>DEPRECIATION</b>					
As At 1-April-2016	-	-	-	-	-
Charge for the year	1,778.10	1,827.00	-	-	3,605.10
As At 31-March-2017	1,778.10	1,827.00	-	-	3,605.10
Charge for the year	4,000.00	2,520.00	956,674.00	29,789.00	992,983.00
As At 31-March-2018	5,778.10	4,347.00	956,674.00	29,789.00	996,588.10
<b>NET BLOCK</b>					
As At 31-March-2017	38,221.90	14,973.00	-	-	53,194.90
As At 31-March-2018	34,221.90	12,453.00	5,421,148.00	65,182.00	5,533,004.90

PRAKRITI EMINENT HEIGHTS LLP

Designated Partner

PRAKRITI EMINENT HEIGHTS LLP

Designated Partner

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**PRAKRITI EMINENT HEIGHTS LLP**

**DETAILS OF ACCOUNTS AS ON 31ST MARCH, 2018**

		Amount in ₹		
		<u>Details of Long Term Borrowings</u>		
<u>Sl. No.</u>	<u>Particulars</u>	<u>Total</u>	<u>Current</u>	<u>Non Current</u>
1	Yes Bank - Car Loan	4,381,852.00	881,127.00	3,500,725.00
		<u>4,381,852.00</u>	<u>881,127.00</u>	<u>3,500,725.00</u>

		<u>Details of Short-Term Borrowings - From Body Corporates</u>		
<u>Sl. No.</u>	<u>Particulars</u>	<u>Closing</u>	<u>Interest</u>	<u>TDS</u>
1	Arnica Chemicals Private Limited	-	35,137.00	3,514.00
2	Ekdant Builders Private Limited	1,055,535.00	6,150.00	615.00
3	Liza Vincom Private Limited	4,631,374.00	212,164.00	21,217.00
4	Parikarma Developers Private Limited	1,729,342.00	32,603.00	3,261.00
5	Sankalp Heights Private Limited	116,152.90	-	-
6	Sidharth Texcom Pvt. Ltd.	40,000,000.00	-	-
7	Vanraj Merchants Private Limited	10,266,301.00	687,123.00	68,712.00
8	Viewlink Buildcon Private Limited	5,000,000.00	499,999.00	50,001.00
9	Zedd Retails Pvt. Ltd.	10,000,000.00	-	-
		<u>72,798,704.90</u>	<u>1,473,176.00</u>	<u>147,320.00</u>

		<u>Details of Short-Term Borrowings - From Others</u>		
<u>Sl. No.</u>	<u>Particulars</u>	<u>Closing</u>	<u>Interest</u>	<u>TDS</u>
1	Adityavardhan Kakrania	125,000.00	9,753.00	976.00
2	Bimal Singh Jain (HUF)	-	93,288.00	9,329.00
3	Bishnu Kumar Mittal	-	120,000.00	12,000.00
4	Deepak Jain (HUF)	-	46,643.00	4,665.00
5	Jayshree Udyog	4,000,000.00	379,179.00	37,919.00
6	Jiwan Dass & Grand Sons	1,100,904.00	904.00	-
7	Kamal Singh Jain (HUF)	-	37,315.00	3,732.00
8	Kusum Rungta	3,033,731.00	155,835.00	15,584.00
9	Madhav Lohia	2,800,000.00	420,001.00	41,999.00
10	Manish Kakrania & Sons HUF	-	65,227.00	6,523.00
11	Manisha Nangalia	-	206,507.00	20,651.00
12	MRR Traders	-	-	-
13	P M Tulsyan & Sons HUF	450,000.00	21,082.00	2,109.00
14	Pawan Jhunjhunwala (HUF)	-	4,685.00	-
15	Puran Mal Tulsyan	1,650,000.00	77,301.00	7,731.00
16	Retain Tradelinks LLP	17,050,000.00	-	-
17	Sadhna Distributors LLP	-	29,663.00	2,966.00
18	Shekhar Agarwalia	-	78,082.00	7,808.00
19	Sumitra Gupta	-	202,192.00	20,219.00
20	Umang Chhaparia	-	197,260.00	19,726.00
21	Vasudha Kakrania	6,904.00	7,671.00	767.00
		<u>30,216,539.00</u>	<u>2,152,588.00</u>	<u>214,704.00</u>

		<u>Details of Trade Payables</u>	
<u>Sl. No.</u>	<u>Particulars</u>		
1	Phoenix Trade Exim		10,573,550.00
2	Presto Sales Corporation		15,073,000.00
3	Savitri Trading Company		15,943,315.00
			<u>41,589,865.00</u>

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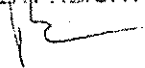
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

Amount in `


**19 PARTNERS' CURRENT ACCOUNT**

Name of the Partners	Balances as on 01.04.2017	Introduced during the year	Share of Profit / (Loss)	Withdrawals during the year	Balances as on 31.03.2018
Manish Kakrania	(71,752.13)	-	(649,822.77)	-	(721,574.90)
Rajesh Kumar Baid	(71,752.13)	-	(649,822.77)	-	(721,574.90)
Ritesh Kedia	(71,727.95)	-	(649,603.75)	-	(721,331.70)
Minakshi Garg	(674,183.40)	-	(219,016.77)	3,125,816.60	(4,019,016.77)
Dipanjan Bhattacharjee	(453,604.34)	-	(21,901.68)	1,246,395.66	(1,721,901.68)
	(1,343,019.95)	-	(2,190,167.73)	4,372,212.26	(7,905,399.94)

PRAKRITI EMINENT HEIGHTS LLP

  
Designated Partner

PRAKRITI EMINENT HEIGHTS LLP

  
Designated Partner



PRAKRITI EMINENT HEIGHTS LLP

DETAILS OF ACCOUNTS AS ON 31ST MARCH, 2018

Details of Payable for an Expense

<u>Sl. No.</u>	<u>Particulars</u>	
1	Audit Fees Payable	12,500.00
2	Orange Sofitech Private Limited	18,638.00
3	Electro Media (India)	6,962.00
4	Nuvoco Vistas Corporation Limited	4,147.00
5	Pricewaterhousecoopers Private Limited	631,600.00
6	Private Security Agency and Detective Work	29,000.00
7	Trans Concrete Private Limited	4,200.00
8	Balaji ADS	713,464.00
9	Electricity Expenses Payable	13,560.00
10	Manish Kakrania	10,952.00
		<u>1,445,023.00</u>

Details of Payable for Capital Advance

<u>Sl. No.</u>	<u>Particulars</u>	
1	Security Deposit - SIPL	218,510.00
		<u>218,510.00</u>

Details of Statutory Liabilities

<u>Sl. No.</u>	<u>Particulars</u>	
1	TDS Payable	385,625.51
2	P Tax Payable	520.00
		<u>386,145.51</u>

Details of Advance Received from Customers

<u>Sl. No.</u>	<u>Particulars</u>	<u>Current</u>
1	Amit Kumar Bachhawat - 16B	4,310,850.00
2	Anuj Kumar Shroff - 8A	100,000.00
3	Archana Jha / Dhiraj Kumar Jha - 7A	100,000.00
4	Basab Prasad Bagchi - 16A	477,500.00
5	Chandrika Bhattacharjee - 6A	5,155,900.51
6	Goutam Chowdhury - 11A	4,925,323.76
7	Manoj Kumar Banthia - 3A	1,182,919.00
8	Monark Commodities & Derivatives Pvt Ltd - 12A	500,000.00
9	Moushumi Bhattacharya And Joydceep - 4A	7,139,710.50
10	Paras Kumar Banthia & Priya Banthia - 15B	4,750,875.76
11	Rajesh Bhutoria - 14B	4,578,850.00
12	Rajeshree Rungta - 14A	2,970,250.00
13	Rinu Chowdhury - 17A	477,500.00
14	Shashi Kedia - 9B	4,336,250.00
15	Soumyadeep Paul - 13A	5,582,000.00
16	Sourav Paul/Piyali Paul - 17B	917,500.00
17	Tilak Kumar Bose - 7B	7,607,563.00
18	Vikash Jaiswal- 15A	4,935,105.00
19	Vikash Kumar Bothra - 11B	477,500.00
20	Lanlords Flat - 9A, 9B, 10A, 10B	1,699,468.00
21	Lanlords/Partners' Share	(20,949,277.00)
		<u>41,075,787.11</u>

PRAKRITI EMINENT HEIGHTS LLP

Designated Partner

PRAKRITI EMINENT HEIGHTS LLP

Signature

**PRAKRITI EMINENT HEIGHTS LLP**

**DETAILS OF ACCOUNTS AS ON 31ST MARCH, 2018**

Details of Other Payables

<u>Sl. No.</u>	<u>Particulars</u>	
1	Book Overdraft with Axis Bank	5,276,182.76
2	Book Overdraft with Standard Chartered	2,166.62
		<u>5,278,349.38</u>

Details of Amount receivable from landlords against Property

<u>Sl. No.</u>	<u>Particulars</u>	
1	Jayanta Chowdhury	2,012,095.00
2	Purna Chowdhury	1,122,407.50
3	Sudipto Chowdhury	1,122,407.50
		<u>4,256,910.00</u>

Details of Other advances recoverable in cash or kind or for value to be received

<u>Sl. No.</u>	<u>Particulars</u>	
1	Concept Printers & Interior Private Limited	50,000.00
2	Krishna Park Infracon Private Limited	200,000.00
3	Sanjoy Modak	100.00
4	CESC Interest Recoverable	12,390.00
5	Skyscrapers Infracon Pvt Ltd - Mobilization Adv	1,300,000.00
		<u>1,562,490.00</u>

Details of Advance to Related Parties

1	Manish Kakrania	30,000,000.00
2	Rajesh Kumar Baid	30,000,000.00
3	Ritesh Kedia	30,000,000.00
		<u>90,000,000.00</u>

Details of Balance with GST Department

1	CGST Cash A/C	300.00
2	Input CGST A/C	304,632.36
3	Input IGST A/C	154,993.00
4	Input SGST A/C	690,695.66
5	SGST Cash A/C	300.00
		<u>1,150,921.02</u>

Details of Income Tax Provision

<u>Sl. No.</u>	<u>Particulars</u>	
1	TDS Receivable (A.Y. 2018-19)	600,452
		<u>600,452</u>

Details of Interest Income

<u>Sl. No.</u>	<u>Particulars</u>	
1	Interest on Security Deposit (CESC)	13,767.00
2	Interest on Unsecured Loan	155,422.00
		<u>169,189.00</u>

Details of General Expenses

<u>Sl. No.</u>	<u>Particulars</u>	
1	Miscellaneous Expenses	12,140.00
2	Interest on TDS	342,797.00
3	Interest on Profession Tax	144.00
4	Donation	73,500.00
5	Rounding Off	(7.52)
		<u>428,573.48</u>

PRAKRITI EMINENT HEIGHTS LLP

COMPUTATION OF INCOME

Accounting Year : 2017-18

Assessment Year : 2018-19

Income from Business

Profit as per Statement of Profit and Loss

Amount in ₹

(2,190,168)

Gross Total Income (2,190,168)

Rounded off u/s 288A (2,190,170)


Tax on Above Nil

Less : TDS 16,919


Tax Refundable 16,919

Note 1 : TDS of Rs. 583,533/- is to be carried forward to future years.

PRAKRITI EMINENT HEIGHTS LLP

  
Designated Partner

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**PRAKRITI EMINENT HEIGHTS LLP**

**DETAILS OF ACCOUNTS AS ON 31ST MARCH, 2018**


		<u>Details of Rates &amp; Taxes</u>
<u>Sl. No.</u>	<u>Particulars</u>	
1	Professional Tax	2,500.00
2	Trade License	2,250.00
3	Swachh Bharat Cess	14,281.50
4	Late Fee (GST)	1,050.00
5	Late Fee (TDS)	400.00
		<u>20,481.50</u>

		<u>Details of Project in Progress</u>		
<u>Sl. No.</u>	<u>Particulars</u>	<u>Opening</u>	<u>Additions</u>	<u>Closing</u>
<u>(200, S.P. Mukherjee Road)</u>				
1	Accounting Charges	5,700.00	-	5,700.00
2	Advance for Property	14,850,000.00	9,215,487.00	24,065,487.00
3	Architect, Planner & Design Fees	1,103,001.00	360,000.00	1,463,001.00
4	Branding, Media & Advertisement	7,562,240.81	(2,398,986.26)	5,163,254.55
5	Commission & Brokerage Charges	1,251,000.00	(344,051.00)	906,949.00
6	Consultancy Fees	-	4,289,144.00	4,289,144.00
7	Cost of Employees	291,065.00	174,301.00	465,366.00
8	Cost of Materials	890,297.00	1,443,672.23	2,333,969.23
9	Electricity Expenses	169,557.00	170,280.00	339,837.00
10	Filing Fees	500.00	-	500.00
11	Insurance Expenses	273,000.00	-	273,000.00
12	Interest Expenses	3,653,970.00	3,625,764.00	7,279,734.00
13	Interest on Capital	7,628.00	-	7,628.00
14	Legal Expenses	109,000.00	50,000.00	159,000.00
15	Microwave Charges	25,000.00	-	25,000.00
16	Municipal & Other Charges	14,159,631.00	128,977.00	14,288,608.00
17	Other Work-In-Progress	-	13,053,237.34	13,053,237.34
18	Piling Charges	814,670.00	8,273,448.00	9,088,118.00
19	Pipe Fittings	12,501.00	-	12,501.00
20	Professional Charges	890,000.00	1,491,250.00	2,381,250.00
21	Registration Fees & Stamp Duty	347,523.00	-	347,523.00
22	Security Services	74,032.00	279,485.00	353,517.00
23	Soil testing	60,000.00	-	60,000.00
24	Survey & Legal expenses	135,000.00	-	135,000.00
25	Induction Cooker	-	3,906.26	3,906.26
26	Micro Oven	-	4,570.31	4,570.31
27	Refrigerator	-	8,437.50	8,437.50
28	Water Purifier	-	13,771.19	13,771.19
		<u>46,685,315.81</u>	<u>39,842,693.57</u>	<u>86,528,009.38</u>

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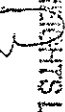
**PRAKRITI EMINENT HEIGHTS LLP**

Details of Depreciation allowable as per Income-Tax Act, 1961 and Written Down Value as on year end

Particulars	WDV as on 01.04.2017 (₹)	Additions in the 1st Half (₹)	Additions in the 2nd Half (₹)	Deductions during the (₹)	Capital Loss (Block Censes) (₹)	Total as on 31.03.2018 (₹)	Rate of Depreciation	Depreciation for the year (₹)	W.D.V. as on 31.03.2018 (₹)
Air Conditioner	40,000	-	-	-	-	40,000	10%	4,000	36,000
Office Equipments	16,800	6,377,822	-	-	-	6,377,822	15%	2,520	14,280
Vehicle	-	53,970	-	-	-	53,970	15%	956,674	5,421,148
Computer	56,800	6,431,792	41,001	-	-	6,529,593	40%	29,789	65,182
			41,001					992,983	5,536,610

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