



INDEPENDENT AUDITOR'S REPORT

TO THE PARTNERS OF ALLMON EMERALD LLP

Report on Financial Statements

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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows 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 also includes maintenance of adequate accounting records in accordance with the provisions of 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 the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the 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 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 the 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 standalone financial statements.

Address :

H.O. : 40, B.L.SAHA ROAD, GROUND FLOOR, KOLKATA - 700 053,

B.O. : 463, N.S. BOSE ROAD, APARTMENT NO. 3D, EASTERN HARIMATI APARTMENT, KOLKATA-700103

Contact : 033-24030226

E-mail : achassociates@gmail.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 the information required by the Limited Liability Partnership Act, 2008 and Liability Partnership Rules, 2009 (as amended) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the LLP as at 31st March, 2018, and its loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

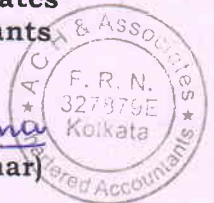
we report that:

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

Place: Kolkata
Date:

For A C H & Associates
Chartered Accountants
Reg. No. 327879E

Himanshu Kumar
(CA Himanshu Kumar)
Partner
M. No.303714



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ALLMON EMERALD LLP

2, ROWLAND ROAD, KOLKATA-700020

LLPIN :

BALANCE SHEET AS AT 31ST MARCH, 2018

	Schedule	AS AT 31.03.2018	
		Rs.	P.
I. <u>CONTRIBUTION AND LIABILITIES</u>			
1 <u>PARTNERS' FUND</u>			
Partners' Obligation		<u>1,65,56,077.48</u>	
<u>Partners' Fund</u>			
a) Contribution	1	1,65,56,077.48	
b) Reserve & Surplus(Profit/Loss made durring the year)	2	(8,625.05)	
2 <u>LIABILITIES</u>			
a) Creditors/trade payables - Advance from customers	3	23,96,023.00	
b) other liabilities (to specify)	4	6,88,540.42	
		<u>1,96,32,015.85</u>	
II. <u>APPLICATION OF FUNDS</u>			
1 Inventories	5	1,95,26,010.85	
2 Cash and Cash Equivalentents	6	90,165.00	
3 Other Assets	7	15,840.00	
		<u>1,96,32,015.85</u>	
		<u>1,96,32,015.85</u>	
<u>Notes on Accounts</u>	10		
(Forming Integral part of Accounts)			
In terms of our report even date annexed herewith			

For A C H & ASSOCIATES
Chartered Accountants
F R N 327879E
Himanshu Kumar
(CA HIMANSHU KUMAR)
Partner
M. No. 303714



ALLMON EMERALD LLP

[Signature]
Designated Partner

ALLMON EMERALD LLP

[Signature]

Designated Partner

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2, ROWLAND ROAD, KOLKATA-700020

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2018

	SCHEDULE NO.	CURRENT YEAR	
		Rs.	P.
I. INCOME			
Sale of Flats		-	
Closing Stock		1,95,26,010.85	
			-
		<u>1,95,26,010.85</u>	
II. EXPENDITURE			
Opening Stock		-	
Direct Expenses	8	1,95,26,010.85	
Other Expenses	9	8,625.05	
		<u>1,95,34,635.90</u>	
Net Profit/Loss Before Tax [I - II]			(8,625.05)
Current Tax			-
Profit/Loss after Tax / Adjustments			<u>(8,625.05)</u>
			<u>(8,625.05)</u>

Notes on Accounts

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(Forming Integral part of Accounts)

In terms of our report even date annexed herewith

For A C H & ASSOCIATES
Chartered Accountants
F R N 327879E
Himanshu Kumar
(CA HIMANSHU KUMAR)
Partner
M. No. 303714



ALLMON EMERALD LLP
[Signature]
Designated Partner

ALLMON EMERALD LLP
[Signature]
Designated Partner

ALLMON EMERALD LLP
2, ROWLAND ROAD, KOLKATA-700020

31.03.2018

SCHEDULE - 1

PARTNERS' CONTRIBUTION RECEIVED

Monica Marketing Private Limited

	31.03.2018	31.03.2017	
Opening Balance	-	-	
Add : Addition during the year	1,14,02,046.48	-	
Less : Withdrawal during the year	(15,10,000.00)	-	
Less : Stock Transferred	-	-	
Closing Balance	<u>98,92,046.48</u>	<u>-</u>	98,92,046.48

Allwell Marketing Private Limited

Opening Balance	-	-	
Add : Addition during the year	67,25,031.00	-	
Less : Withdrawal during the year	(61,000.00)	-	
Less : Stock Transferred	-	-	
Closing Balance	<u>66,64,031.00</u>	<u>-</u>	66,64,031.00

1,65,56,077.48

SCHEDULE - 2

Reserve & Surplus(Profit/Loss made durring the year)

Profit and Loss as per last year	-	
During the year	(8,625.05)	
	<u>(8,625.05)</u>	

SCHEDULE - 3

Creditors/trade payables - Advance from customers

Advance against Flat Booking	11,56,409.00	
Sundry Creditors	12,39,614.00	
	<u>23,96,023.00</u>	

SCHEDULE - 4

Other Liabilities

TDS Payable	67.00	
Audit Fees Payable	4,000.00	
Duties & Taxes	6,84,473.42	
	<u>6,88,540.42</u>	

SCHEDULE - 5

Inventories

Opening Work in Progress	-	
During the year	1,95,26,010.85	
	<u>1,95,26,010.85</u>	
Closing Work in Progress	1,95,26,010.85	
	<u>1,95,26,010.85</u>	

Net Increase/(Decrease)

1,95,26,010.85

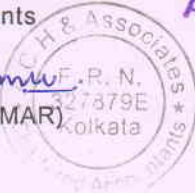
For A C H & ASSOCIATES

Chartered Accountants

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Himanshu Kumar
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[Signature]
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31.03.2018

SCHEDULE - 6

Cash and Cash Equivalents

Cash in Hand	84,000.00
Cash at Bank	6,165.00
	<u>90,165.00</u>

SCHEDULE - 7

Other Assets

Preliminary Expenditure(Assets)	15,840.00
	<u>15,840.00</u>

SCHEDULE - 8

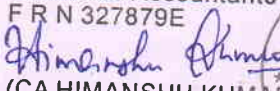
DIRECT EXPENSES

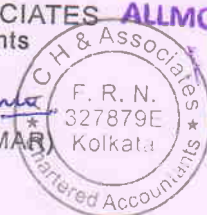
Purchase	1,61,44,328.07	
Civil Construction	7,75,560.00	
Electrical Expenses	9,290.00	
Labour Charges	8,97,000.00	
Brokerage	1,20,000.00	
Carriage Inward	89,080.00	
Electrical Equipments	24,538.30	
Electricity Charges	1,280.00	
General Expenses	45,350.00	
Interest on Bank Loan	7,63,350.48	
Loan Processing Charges	2,000.00	
Professional Charges	1,481.00	
Salary & Wages	6,52,753.00	1,95,26,010.85
		<u>1,95,26,010.85</u>

SCHEDULE - 9


Other Expenses

Preliminary Expenses Written Off	3,960.00
Bank Charges	666.00
Audit Fees	4,000.00
Round off	(0.95)
	<u>8,625.05</u>

For A C H & ASSOCIATES **ALLMON EMERALD LLP**
Chartered Accountants
F R N 327879E

(CA HIMANSHU KUMAR)
Partner
M. No. 303714




Designated Partner

ALLMON EMERALD LLP

Designated Partner