

STATEMENT OF ACCOUNTS

&

REPORT

Tapajyoti Construction Private Limited

Ankit Apartment, 2nd Floor, Flat No. 203,
1, Satyen Park, Kolkata-700104.

Year: 2017-2018

JIT & ASSOCIATES

CHARTERED ACCOUNTANTS

16, RANI RASHMONI ROAD

KOLKATA-700 013

Phone . 93310-34675

TAPAJYOTI CONSTRUCTION PRIVATE LIMITED

ANKITA APARTMENT, 2ND FLOOR, FLAT NO 203,
A-2, SATYEN PARK, KOLKATA- 700104
CIN: U70101WB2006PTC109793

NOTICE OF 9 TH ANNUAL GENERAL MEETING OF THE MEMBERS OF TAPAJYOTI CONSTRUCTION PRIVATE LIMITED

NOTICE is hereby given that the 9th Annual General Meeting of the members of TAPAJYOTI CONSTRUCTION PRIVATE LIMITED , CIN U70101WB2006PTC109793 will be held on 29th September, 2018, Saturday, at 3:00 p.m. at the registered office of the Company, at Ankita Apartment, 2nd floor, flat no 203. A-2, Satyen Park , M.G Road, Kolkata 700104 to transact the following businesses:

1. Address of the Managing Director
2. To receive, consider, approve and adopt the audited Financial Statements for the year ended on 31st March, 2018, together with the reports of the Auditors and the Directors thereon
3. To appoint a directors in place of Mr. Anirban Paul who retires by rotation and being eligible, offer himself for re-appointment
4. To ratify the appointment of JIT & ASSOCIATES, Chartered Accountants (FRN: 313141E) as the auditor of the company for the financial year 2018-19 on remuneration to be mutually fixed between the auditor and the Board of Directors.
5. Any other business

Place: Kolkata

Date: 3rd day of September, 2018

By Order of the Board of Directors
For Tapajyoti Construction Private Limited

TAPAJYOTI CONSTRUCTION PVT. LTD.

Tapajyoti Paul
MANAGING DIRECTOR

TAPAJYOTI CONSTRUCTION PVT. LTD.

Jaya Paul.
DIRECTOR

TAPAJYOTI CONSTRUCTION PRIVATE LIMITED

ANKITA APARTMENT, 2ND FLOOR, FLAT NO 203,
A-2, SATYEN PARK, KOLKATA- 700104

A-2, SATYEN PARK, KOLKATA- 700104

CIN: U70101WB2006PTC109793

DIRECTORS' REPORT TO THE SHAREHOLDERS OF TAPAJYOTI CONSTRUCTION COMPANY PRIVATE LIMITED FOR THE FINANCIAL YEAR ENDING ON 31.03.2018

THE SHAREHOLDERS,

TOPAJYOTI CONSTRUCTION PRIVATE LIMITED.

Your Directors have the pleasure in presenting the 9th Annual Report and Financial Statements for the year ended on 31.03.2018.

A. **Extract of Annual Return** in Form No. MGT – 9 pursuant to section 92(3) of Companies Act, 2013 and Rule 12(1) of Companies (Management and Administration) Rules, 2014

1. Registration and Other Details:

i)	CIN	U70101WB2006PTC109793
ii)	Registration date	The 6 th day of June, 2006
iii)	Name of the Company	TAPAJYOTI CONSTRUCTION PRIVATE LIMITED
iv)	Category / Sub – category of Company	Indian Private Company Limited by Shares
v)	Address of registered office	Ankita Apartment 2 nd Floor, Flat No-203, Satyen Park, M.G Road, P.o-Joka, Kolkata-700104
vi)	Contact person	Mr. Tapan Kumar Paul
vii)	Contact detail	9331231486
viii)	Whether Listed company	No
ix)	Name, address and contact details of Registrar and Transfer Agent, if any	Not Applicable

2. Principle business activities of the Company

Business activities contributing 10% or more of the total turnover of the Company

Sl. No	Name and description of main products / services	NIC Code of product / services	% of total turnover of the Company
1	Real Estate Developer	68200	100%

3. Particulars of Holding, Subsidiary and Associate Companies

Sl. No.	Name and address of the Company	CIN / GLN	Holding / Subsidiary / Associate	% of shares held	Applicable section
	NIL				

4. Share holding pattern: (Equity share capital break-up as percentage of Total Equity)

(i) Category-wise shareholding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change during the year
	Demat	Physical	Total	% of total Shares	Demat	Physical	Total	% of total Shares	
A.PROMOTERS									
1.Indian									
a)Individual / HUF	NIL	275000	275000	91.67%	NIL	275000	275000	91.67%	NIL
b)Central Govt									
c)State Govt									
d)Bodies Corp									
e)Banks / FI									
f)Any Other									
Sub Total: A1	NIL	275000	275000	91.67%	NIL	275000	275000	91.67%	NIL
2.Foreign									
Sub Total: A2	NIL	275000	275000	91.67%	NIL	275000	275000	91.67%	NIL
Total Shareholding of Promoters A = A1+A2									
B.PUBLIC SHAREHOLDING									
1.Institutional									
Sub Total: B1	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2.Non institutional									
a)Bodies Corporate									
i)Indian									
ii)Foreign									

TAPAJYOTI CONSTRUCTION PRIVATE LIMITED

ANKITA APARTMENT, 2ND FLOOR, FLAT NO 203,
A-2, SATYEN PARK, KOLKATA- 700104
GIN: U70101WB2006PTC109783

b) Individual Shareholders holding nominal shares capital upto Rs. 1 lakh									
i) Individual Shareholders holding nominal shares capital in excess of Rs. 1 lakh	NIL	25,000	25,000	8.33%		25,000	25,000	8.33%	NIL
Others									
Sub Total: B2	NIL	25,000	25,000	8.33%		25,000	25,000	8.33%	NIL
Total Public Shareholding B=B1+B2	NIL	25,000	25,000	8.33%					
C. SHARES HELD BY CUSTODIAN FOR GDRs & ADRs									
D. GRAND TOTAL	NIL	300000	300000	100%	NIL	300000	300000	100%	NIL

(ii) Shareholding of Promoters

Sl.No.	Shareholder's name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total shares of the Company	% of shares pledged / encumbered to total shares	No. of Shares	% of total shares of the Company	% of shares pledged / encumbered to total shares	
	Tapan Kr. Paul	210670	70.22%	NIL	210670	70.22%	NIL	NIL
	Jaya Paul	64330	21.45%	NIL	64330	21.45%	NIL	NIL
Total		275000	275000	91.67%	275000	91.67%	NIL	NIL

(iii) Change in Promoters' Shareholding

Sl.No.	Particulars	Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of Shares	% of the total share of the Company	No. of Shares	% of the total share of the Company
a	At the beginning of the year	275000	91.67%		
b	Date-wise increase / decrease in Promoters' shareholding during the year specifying the reason for increase / decrease (e.g. allotment/transfer/bonus)	NIL			
0.1	Date: Reason:				
0.2	Date: Reason:				
0.3	Date: Reason:				
c	At the end of the year	275000	91.67%		

(iv) Shareholding Pattern of top ten shareholders (Other than Directors, Promoters and Holders of GDRs & ADRs):

Sl.No.	Particulars	Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of Shares	% of the total share of the Company	No. of Shares	% of the total share of the Company
1	Name: Anirban Paul				
a	At the beginning of the year	25000	8.33%		
b	Date-wise increase / decrease in Promoters' shareholding during the year specifying the reason for increase / decrease (e.g. allotment/transfer/bonus)	NIL			
0.1	Date: 28/03/16 Reason: Allotment				
0.2	Date: Reason:				
0.3	Date: Reason:				
c	At the end of the year	25000	8.33%		

(v) Shareholding of Directors and Key Managerial Personnel

TAPAJYOTI CONSTRUCTION PRIVATE LIMITED

ANKITA APARTMENT, 2ND FLOOR, FLAT NO 203,
A-2, SATYEN PARK, KOLKATA- 700104
CIN: U70101WB2006PTC109793

Sl.No.	For each of the Directors and KMP			During the year	
		No. of Shares	% to total shares of the Company	No. of Shares	% to total shares of the Company
1	Name: Mr. Tapan Kr Paul	00975065			
a)	At the beginning of the year	210670	70.22%		
b)	Date-wise increase / decrease in shareholding during the year specifying the reasons for increase / decrease (e.g. allotment/transfer/bonus)	NIL			
i)	Date: 28/03/16 Reason: Allotment				
ii)	Date: Reason:				
iii)	Date: Reason:				
c)	At the end of the year	210670	70.22%		
2	Name: Ms. Jaya Paul	00975166			
a)	At the beginning of the year	64330	21.45%		
b)	Date-wise increase / decrease in shareholding during the year specifying the reasons for increase / decrease (e.g. allotment/transfer/bonus)	NIL			
i)	Date: 28/03/16 Reason: Allotment				
ii)	Date: Reason:				
iii)	Date: Reason:				
c)	At the end of the year	64330	21.45%		

5. Indebtedness (indebtedness of the Company including interest outstanding / accrued but not due for payment)

Sl.No.	Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
1	Indebtedness at the beginning of the financial year				
i)	Principle amount		13692771.00	14763401.00	28456172.00
ii)	Interest due but not paid				
iii)	Interest accrued but not due				
	Total (i+ii+iii)		13692771.00	14763401.00	28456172.00
2	Change in indebtedness during the financial year				
i)	Addition	5050000.00		286141.00	5336141.00
ii)	Reduction		260000.00		(260000.00)
	Net Change (i-ii)	5050000.00	(260000.00)	286141.00	5076141.00
3	Indebtedness at the end of the financial year				
i)	Principle amount	5050000.00	13432771.00	15049542.00	33532313.00
ii)	Interest due but not paid				
iii)	Interest accrued but not due				
	Total (i+ii+iii)	5050000.00	13432771.00	15049542.00	33532313.00

6. Remuneration of Directors and Key Managerial Personnel

(i) Remuneration to Managing Director, Whole Time Directors and/or Manager

(Rs./Lac)

Sl.No.	Particulars	Name of MD	Name of WTD	Name of WTD	Name of WTD	Total Amount
		Tapan Kr. Paul	Jaya Paul			
1	Gross salary					
a)	Salary as per provision of section 17(1) of Income Tax Act, 1961	360000.00	240000.00			600000.00
b)	Value of perquisites u/s 17(2) of Income Tax Act, 1961					
c)	Profits in lieu of Salary u/s 17(3) of Income Tax Act, 1961					
2	Stock option					
3	Sweat Equity					
4	Commission					
a)	As percentage of profit					
b)	Others, specify					
5	Others, specify					
6	Total (A)	360000.00	240000.00			600000.00
7	Ceiling as per Act					

TAPAJYOTI CONSTRUCTION PRIVATE LIMITED

ANKITA APARTMENT, 2ND FLOOR, FLAT NO 203,
A-2, SATYEN PARK, KOLKATA- 700104
GIN: U70101WB2008PTC109793

4. That the directors have prepared the annual accounts on a going concern basis
5. That the directors have laid down internal financial controls in the Company, as per the *explanation* to section 134(5) (e) of the Companies Act, 2013, that are adequate and have been operating effectively throughout the financial year
6. That the directors have devised proper systems in the Company, to ensure compliance of all applicable laws and that such systems are adequate and have been operating effectively throughout the financial year.
- D. Declaration by Independent Directors u/s 149(6) of Companies Act, 2013:**
The Company is not required by the Companies Act, 2013 to appoint any independent director.
- E. Statement pursuant to section 178(3) of Companies Act, 2013:**
The Company is not covered by section 178(1) of the Companies Act, 2013
- F. Explanation to qualification, reservation and adverse comments by Auditor in his report:**
There is no qualification or reservation or adverse comment expressed in the audit report by the Auditor
- G. Explanation to qualification, reservation and adverse comments by Company Secretary in his report:**
There is no qualification or reservation or adverse comment expressed in the compliance report by the Company Secretary
- H. Particulars of Loans, Guarantees and Investment u/s 186 of Companies Act, 2013:**
The Company has not granted any Loans, issued any Guarantee or made any investment during the year.
- I. Particulars of contracts and / or arrangements with Related Parties referred to u/s 188(1) of Companies Act, 2013:**
Loan taken from Directors:

Particulars	Opening Balance	Loan repaid during the year	New loan availed during the year	Closing Balance
Anirban Paul, Shareholder	800000.00	0.00	0.00	800000.00
Jaya Paul, Director	3246500.00	600000.00	900000.00	3546500.00
Tapan Kumar Paul, Director	7101271.00	3160000.00	3160000.00	7101271.00

J. State of Company's Affair:

(Rs/Lakhs)

1. Financial Results:

Particulars	Year under Report	Previous year	Change
Turnover	62.00	10.15	510.84%
Profit before Amortisation, Financial charges, Income Tax provision	1.83	1.35	35.56%
Cost of Amortisation	0.42	0.42	0
Financial charges	0	0	0
Profit before Income Tax provision	1.41	0.93	51.61%
Exceptional Items	0	0	0
Extraordinary Items	0.34	0.34	0
Provision for income Tax	0.39	0.20	95.00%
Profit after Tax	0.68	0.39	74.36%
Earnings per share (Rs.)	0.28	0.13	76.92%
Production (unit)			

2. Year in retrospect:

Your Company during the current year has posted a growth of 510.84% in turnover and increase of 74.36% in profit after tax as sale of ready flats increased after sincere effort the management.

Authorised Share capital has not been increased in this year

No Fresh Share capital has been issued during the current year.

K. Amount transferred to Reserve:

Current year's profit after tax provision amounting to Rs. 67,982.19 has been transferred to Reserve & Surplus account in the end of the year.

L. Proposed Dividend:

Your directors regret that due to constraint of funds they are unable to propose any dividend for year under report.

M. Material Changes and commitments affecting financial position of the Company occurring between 31.03.2014 and the date of this report:

TAPAJYOTI CONSTRUCTION PRIVATE LIMITED

ANKITA APARTMENT, 2ND FLOOR, FLAT NO 203,
A-2, SATYEN PARK, KOLKATA- 700104
CIN: U70101WB2006PTC109793

4. That the directors have prepared the annual accounts on a going concern basis
5. That the directors have laid down internal financial controls in the Company, as per the *explanation* to section 134(5) (e) of the Companies Act, 2013, that are adequate and have been operating effectively throughout the financial year
6. That the directors have devised proper systems in the Company, to ensure compliance of all applicable laws and that such systems are adequate and have been operating effectively throughout the financial year.
- D. Declaration by Independent Directors u/s 149(6) of Companies Act, 2013:**
The Company is not required by the Companies Act, 2013 to appoint any independent director.
- E. Statement pursuant to section 178(3) of Companies Act, 2013:**
The Company is not covered by section 178(1) of the Companies Act, 2013
- F. Explanation to qualification, reservation and adverse comments by Auditor in his report:**
There is no qualification or reservation or adverse comment expressed in the audit report by the Auditor
- G. Explanation to qualification, reservation and adverse comments by Company Secretary in his report:**
There is no qualification or reservation or adverse comment expressed in the compliance report by the Company Secretary
- H. Particulars of Loans, Guarantees and Investment u/s 186 of Companies Act, 2013:**
The Company has not granted any Loans, issued any Guarantee or made any Investment during the year.
- I. Particulars of contracts and / or arrangements with Related Parties referred to u/s 188(1) of Companies Act, 2013:**
Loan taken from Directors:

Particulars	Opening Balance	Loan repaid during the year	New loan availed during the year	Closing Balance
Anirban Paul, Director	800000.00	0.00	0.00	800000.00
Jaya Paul, Director	3246500.00	600000.00	900000.00	3546500.00
Tapan Kumar Paul, Director	7101271.00	3160000.00	3160000.00	7101271.00

J. State of Company's Affair:

(Rs/Lakhs)

1. Financial Results:

Particulars	Year under Report	Previous year	Change
Turnover	62.00	10.15	510.84%
Profit before Amortisation, Financial charges, Income Tax provision	1.83	1.35	35.56%
Cost of Amortisation	0	0	0
Financial charges	1.41	0.93	51.61%
Profit before Income Tax provision	0	0	0
Exceptional Items	0.34	0.34	0
Extraordinary Items	0.39	0.20	95.00%
Provision for income Tax	0.68	0.39	74.36%
Profit after Tax	0.23	0.13	76.92%
Earnings per share (Rs.)			
Production (unit)			

2. Year in retrospect:

Your Company during the current year has posted a growth of 510.84% in turnover and increase of 74.36% in profit after tax as sale of ready flats increased after sincere effort the management.

Authorised Share capital has not been increased in this year

No Fresh Share capital has been issued during the current year.

K. Amount transferred to Reserve:

Current year's profit after tax provision amounting to Rs. 67,982.19 has been transferred to Reserve & Surplus Account in the end of the year.

L. Proposed Dividend:

Your directors regret that due to constraint of funds they are unable to propose any dividend for year under report.

M. Material Changes and commitments affecting financial position of the Company occurring between 31.03.2013 and the date of this report:

TAPAJYOTI CONSTRUCTION PRIVATE LIMITED

ANKITA APARTMENT, 2ND FLOOR, FLAT NO 203,
A-2, SATYEN PARK, KOLKATA- 700104
CIN: U70101WB2006PTC109793

In the opinion of your directors, there have been no material changes or commitments made during the aforesaid period which could affect the financial position of the Company

N. Statement pertaining to Conservation of energy, Technology absorption, Foreign exchange earnings and outgo:

Pursuant to section 134(3)(m) of Companies Act, 2013, your Directors report that:

- i. Only power used by your Company is electricity supplied by CESC.
- ii. To supplement shortfall or load shedding by the distribution company your Company has installed green power generator at the site.
- iii. It has been the endeavour of your Directors that the consumption of electricity is reduced to minimum necessary.
- iv. Efforts are made by your Directors to upgrade automation in construction process to minimize cost of production and quality enhancement.
- v. Foreign exchange earned during the year under report is NIL as there has been no export of goods or service by the Company.
- vi. Company has not imported raw materials from abroad.

O. Statement regarding development and implementation of Risk Management Policy for the Company:

Under the current economic scenario and evolution of diverse business models in traditional and e-commerce environment, inherent and out of domain risks pertaining to the sustainability and growth of your Company's business has increased manifold. To mitigate such risks, your directors have adopted adequate cost effective risk management policy through regular overview of the performance of your Company's critical operational and financial parameters and has implemented responsibility and accountability modules at all levels of operation and policy making.

P. Corporate Social Responsibility Initiatives by the Company:

Your Company is not required to constitute Corporate Social Responsibility Committee u/s 135(1) of the Companies Act, 2013.

Q. Statement regarding manner of formal annual evaluation of the performance of the Board of Directors:

Not being a listed company or a public limited company, annual evaluation of the performance of your Board of Directors is not necessitated as envisaged u/s 134(3)(p) of the Companies Act, 2013.

R. Directors

Mr. Anirban Paul Director retire by rotation in accordance with the provisions of the Companies Act, 2013, and being eligible for re-appointment, offer himself for re-appointment in the ensuing AGM

S. Audit Report / Auditor

The Audit Report for the financial year ending on 31.03.2018 is attached herewith.

Our auditor JIT & ASSOCIATES, has submitted the declaration of eligibility u/s 141 of the Companies Act, 2013, and has given his consent for continuance of appointment. Your Board of Directors recommends ratification of appointment of JIT & ASSOCIATES as auditor of the Company for the financial year 2018-19 on a remuneration to be fixed later, on mutual consent.

Date: 3rd day of September, 2018

Place: Kolkata

On behalf of the Board of Directors
TAPAJYOTI CONSTRUCTION PVT. LTD.

TAPAJYOTI CONSTRUCTION PVT. LTD.

Anirban Paul

MANAGING DIRECTOR

TAPAJYOTI CONSTRUCTION PVT. LTD.

Jaya Paul

DIRECTOR



TO THE MEMBERS OF
TAPAJYOTI CONSTRUCTION PRIVATE LIMITED.

INDEPENDENT AUDITORS REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying financial statements of TAPAJYOTI CONSTRUCTION PRIVATE LIMITED ('the Company'), which comprise the Balance Sheet as at 31st March, 2018, Statement of Profit and Loss, the Cash Flow Statement for the year then ended and a summary of the significant accounting policies and other explanatory information.

Management responsibility for the Financial Statements

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 financial statements that give a true and fair view of the financial position, financial performance and cash flow of the Company in accordance with the accounting principles generally accepted in India, including the Accounting standards specified under Section 133 of the Act, read with rule 7 of the Companies (accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 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 have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We have conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. 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 judgement, including the assessment of risks of material misstatement in the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and reasonableness of the accounting estimates made by the Company's Directors, 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.

Opinion

In our opinion and to the best of our knowledge and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2018, and its profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory requirements

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 Companies Act, 2013, we give in the Annexure - 1 a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that:

- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with books of account.
- In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014
- On the basis of the written representations received from the directors as on 31st March 2018 taken on record by the Board of Directors, none of the director is disqualified as on 31st March, 2018 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 our separate report in ANNEXURE – 2..
- (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 in our opinion and to the best of our Information and according to the explanations given to us:
- i. The Company does not have any pending litigation which would impact its financial position
 - ii. The company did not have any long-term contracts including derivative contracts for which there were any foreseeable material losses
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

Place: Kolkata

Date: 1st day of September, 2018

For and on behalf of
JIT & ASSOCIATES
Chartered Accountants
FRN: 313141E



(Samarjit Das),
Proprietor
MRN: 051235

STATEMENT PERTAINING TO MATTERS SPECIFIED IN THE PARAGRAPHS 3 & 4 OF COMPANIES (AUDITOR'S REPORT) ORDER, 2016 FOR THE FINANCIAL YEAR ENDING ON 31.03.2018

In pursuant to paragraphs 3 of the Companies (Auditor's Report) Order, 2016 we report that:

- (i) (a) The Company is maintaining proper records showing full particulars including quantitative details and situation of the fixed assets.
(b) The Company has physically verified the fixed assets at reasonable intervals and no material discrepancy was noticed on such verification.
© The title deeds of the immovable properties are in the name of the Company.
- (ii) Physical verification of inventory has been conducted by the management at reasonable intervals and no material discrepancy was noticed on such verification.
- (iii) The Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
- (iv) In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with by the Company.
- (v) The Company has not accepted any deposit from the public during the year under report.
- (vi) Maintenance of cost records is not applicable in respect of the Company.
- (vii) (a) The Company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service-tax, custom duties, excise duties, VAT, cess and any other statutory dues, where applicable, to the appropriate authorities.
(b) No undisputed amount payable in respect of provident fund, employees' state insurance, income-tax, sales-tax, service-tax, custom duties, excise duties, VAT, cess and any other statutory dues, where applicable, were in arrears as at 31.03.2018 for a period of over six months from the date they became payable
- (viii) The Company has not defaulted in repayment of loans/borrowing to any financial institution, bank, government where applicable
- (ix) (a) No money is raised by way of initial public offer or further public offer by the Company during the year under report.
- (x) No fraud by the Company or any fraud on the Company by its officers or employees has been noticed or reported during the year under report.
- (xi) Managerial remuneration has been paid/provided for by the Company in accordance with section 197 read with Schedule V of Companies Act, 2013, during the year under report.
- (xii) The Company is not a Nidhi Company.
- (xiii) All transactions with related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and details have been disclosed in the financial Statement as required by applicable accounting standard.
- (xiv) The Company has not issued any shares or debentures during the year under report.
- (xv) The Company has not entered into any non-cash transactions with directors or persons connected with them during the year under report.
- (xvi) The Company is not required to be registered under section 45-IA of R. B. I. Act, 1934.





In pursuant to paragraph 4 of the Companies (Auditor's Report) Order, 2016 we report that:

1. There is no qualified or unfavourable observation under any clause referred to in paragraph 3 above.

Place: Kolkata

Date: 1st day of September, 2018

For and on behalf of
JIT & ASSOCIATES
Chartered Accountants
FRN: B13141E



(Samarjit Das)
Proprietor
MRN: 051235



REPORT ON INTERNAL FINANCIAL CONTROLS UNDER SECTION 143(3)(I) OF THE COMPANIES ACT, 2013

We have audited the internal financial controls over financial reporting of TAPAJYOTI CONSTRUCTION PRIVATE LIMITED (the Company) as of 31.03.2018 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Managements responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on internal control over financial reporting criteria established by the Company considering essential components stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include 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, and completeness of the accounting records, and timely preparation of reliable financial information as required under the Companies Act, 2013.

Auditors Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting based on our audit. We have conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note) and Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to the audit of Internal Financial Controls, both applicable to the audit of Internal Financial Controls and both issued by ICAI. Those Standards and 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 aspects.

Our audit involves performing procedures to obtain audit evidence about adequacy of internal financial controls system over financial reporting and there 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 responsibility of financial reporting and 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

- (a) Pertains to maintenance of records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company
- (b) 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 authorisation of the management and directors of the company
- (c) 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.

Inherent limitations of Internal Financial Controls over Financial Reporting

Inherent limitations of internal control over financial reporting, including the possibility of collusion or improper management override of controls, material misstatement 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 of that the internal controls over financial reporting may become inadequate because of changes in condition or degree of compliance with the policies or procedure may deteriorate.





Opinion

In our opinion the Company has in all material respects an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31.03.2018, based on the internal controls over financial reporting criteria established by the Company considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Kolkata

Date: 1st day of September, 2018

For and on behalf of
JIT & ASSOCIATES
Chartered Accountants
FRN: 313141E



(Signature)
(Samarjit Das)
Proprietor
MRN: 051235



NOTES TO THE FINANCIAL STATEMENTS OF THE COMPANY FOR THE YEAR ENDED ON 31.03.2018

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. General

- (a) The financial statements are prepared under historical cost convention and on the basis of a going concern
- (b) Accounting policies not specifically referred to are in consonant with the Accounting Standards prescribed by ICAI
- (c) Revenue and expenses are accounted for on mercantile basis except entry tax, local body license fees and price variation claims which are accounted for on cash basis.

2. Revenue recognition

- (a) Revenue from sale of flats is recognised on passage of title to the customer which generally coincides with delivery
- (b) Revenue from sale of service is recognised on raising of invoice and acceptance by the customer

3. Purchases

The cost of purchase consists of purchase price including duties and taxes other than those subsequently recoverable by the Company from the taxing authorities

4. Foreign Purchases

No foreign purchase has been made by the Company during the year under report..

5. Fixed assets

- (a) Fixed assets are stated at cost or reassessed cost less depreciation. Cost includes all expenses incurred to bring the asset to its present location and commissioning cost wherever incurred.
- (b) Depreciation is calculated on straight line method on the basis of useful life as stipulated in Schedule II of Companies Act, 2013.
- (c) In case of sale of fixed assets, the excess of sale value over gross value of the asset is transferred to the Capital Reserve of the Company.

6. Deferred Tax Liabilities:

Profit before taxation as per Profit & Loss Statement for the current year is lower by Rs. 1864.02 in comparison with profit before tax according to the Income Tax Act, 1961.
Current Tax has been provided on profit as per Income Tax Act, 1961 and Deferred Tax Asset has been provided to an amount of Rs. 480.00 as per AS22 issued by ICAI.

7. Impairment of fixed assets

An impairment loss is recognised whenever the carrying amount of a fixed asset of the Company exceeds its estimated recoverable value during the year.

8. Inventories

- (a) Raw material, Stores & Spares and Consumables are valued at cost
- (b) Work-in-progress is valued at cost of inputs based on assessment as to stage of completion
- (c) Finished goods are valued at cost or net realisable value, whichever is lower
- (d) Scrap material identified for disposal but not lifted are valued at net realisable value.

9. Borrowing cost

- (a) Borrowing costs are capitalised in respect of such assets which requires substantial time to be brought in the condition for intended use.
- (b) All other borrowing costs are charged to revenue

10. Employees' benefit

- (a) The Company contributes to employees' provident fund and employees' state insurance scheme as per the applicable law
- (b) Managerial remuneration has been fixed in the Board of Directors meeting in accordance with the section 197 and read with Schedule V of Companies Act, 2013..

11. Preliminary expenditures

Preliminary expenses are written off over a period of 5 years as per provision of section 35D of Income Tax Act, 1961.

12. Income Tax

- (a) Current Tax is determined as the amount of tax payable to the taxation authorities in respect of taxable income for the year.
- (b) Deferred Tax Liabilities are recognised as per AS - 22 issued by ICAI



13. Disclosure regarding transaction with related parties:

Loan taken from Directors

Particulars	Opening Balance	Loan repaid during the year	New loan availed during the year	Closing Balance
Anirban Paul, Shareholder	800000.00	0.00	0.00	800000.00
Jaya Paul, Director	3246500.00	600000.00	900000.00	3546500.00
Tapan Kumar Paul, Director	7101271.00	3160000.00	3160000.00	7101271.00

14. Use of estimates

The preparation of the financial statements required the management to make assumptions and estimates based on best judgment and knowledge of current events and actions pertinent thereto, that affects the reported amounts of revenue, expenditure, assets and liabilities. Uncertainty regarding these assumptions and estimates could result in the outcomes requiring material adjustments to the carrying amounts of assets and liabilities in future periods.

B. OTHER NOTES PERTAINING TO THE PERFORMANCE OF THE COMPANY DURING THE CURRENT YEAR.

1. Foreign currency transactions:

- There has been no expenditure in foreign currency by the Company during the year under report.
- There has been no remittance in foreign currency by the Company during the year under report.
- There have been no earnings in foreign currency by the Company during the year under report.

2. Dividend

- No dividend for the financial year ending 31.03.2014 was distributed during the current year
- No dividend is proposed to be distributed for the current financial year

Place: Kolkata

Date: 1st day of September, 2018

For and on behalf of
JIT & ASSOCIATES
Chartered Accountants
FRN: 313141E



(Samrajit Das)
Proprietor
MRN: 051235

TAPAJYOTI CONSTRUCTION PRIVATE LIMITED
PURBA BARISHA, THAKURPUKUR
Balance Sheet as at 31.03.2018

(Amount in Rupees)

Particulars	Note No.	Current Year	Previous Year
I. EQUITY AND LIABILITIES			
1) Shareholder's Funds			
a) Share Capital	LBS 1(a)	30,000,000.00	30,000,000.00
b) Reserves and Surplus	LBS 1((b)	4,871,810.44	4,803,828.25
c) Money received against share warrants			
2) Share application money pending allotment			
3) Non-current liabilities			
a) Long-term borrowings	LBS 3(a)	18,482,771.00	13,692,771.00
b) Deferred tax liabilities (Net)		8,968.00	9,448.00
c) Other long-term liabilities			
d) Long-term provisions	LBS 3(d)	785,260.00	745,260.00
4) Current Liabilities			
a) Short-term borrowings	LBS 4(a)	15,049,542.00	14,763,401.00
b) Trade payables		1,347,843.00	1,151,814.00
c) Other current liabilities	LBS 4(c)	69,562.00	63,816.00
d) Short-term provisions			
TOTAL		70,615,756.44	65,230,338.25
II. ASSETS			
1) Non-current Assets			
a) Fixed Assets			
(i) Tangible assets	ABS 1(a)	16,749,800.80	16,791,460.07
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
b) Non-current Investments			
c) Deferred tax assets (net)			
d) Long-term loans and advances	ABS 1(d)	2,667,000.00	2,017,000.00
e) Other non-current assets			
2) Current Assets			
a) Current Investments			
b) Inventories	ABS 2(b)	46,700,798.00	46,047,335.00
c) Trade receivables			
d) Cash and cash equivalents	ABS 2(d)	4,243,137.64	85,663.18
e) Short-term loans and advances			
f) Other current assets	ABS 2(f)	255,020.00	288,880.00
TOTAL		70,615,756.44	65,230,338.25
Please see accompanying notes to the financial statements			

Place: Kolkata
Date: 1st September, 2018

Signed in terms of our attached report of even date

For and on behalf of
JIT & ASSOCIATES
Chartered Accountants



(S. DAS)

Proprietor
MRN: 051235

TAPAJYOTI CONSTRUCTION PVT. LTD.

Jaya Paul

MANAGING DIRECTOR

TAPAJYOTI CONSTRUCTION PVT. LTD.

Jaya Paul

DIRECTOR

TAPAJYOTI CONSTRUCTION PRIVATE LIMITED
PURBA BARISHA, THAKURPUKUR
Statement of Profit & Loss for the Financial Year ending on 31.03.2018
(Rupees in)

Particulars	Note No.	Current Year	Previous Year
Revenue from operations	PL (I)	6,199,859.00	1,015,000.00
Other income	PL (II)	1,200.22	1,200.00
Total Revenue (I + II)		6,201,059.22	1,016,200.00
Expenses:			
a) Cost of raw-materials consumed	PL (IV)(a)	5,631,904.00	40,839,001.00
b) Purchases of Stock-in-Trade	PL(IV)(b)		
c) Changes in Inventory	PL(IV)(c)		
i) Finished Goods		(653,462.76)	(40,839,001.00)
ii) Work-in-Progress			
iii) Stock-in-Trade			
d) Employee benefits expense	PL(IV)(d)	600,000.00	14,630.00
e) Finance Costs	PL(IV)(e)	41,659.24	41,659.24
f) Depreciation and amortisation expense		439,596.55	867,117.75
g) Other expenses	PL(IV)(f)	6,059,697.03	923,406.99
Total expenses		141,362.19	92,793.01
Profit before exceptional, extraordinary items and tax (III - IV)		141,362.19	92,793.01
Exceptional Items			
Prior period adjustments		141,362.19	92,793.01
Profit before extraordinary items and tax (V - VI)		33,860.00	33,860.00
Extraordinary Items			
Deferred expenses written off		107,502.19	58,933.01
Profit before tax (VII-VIII)		40,000.00	18,500.00
Tax expense:			
Current tax		(480.00)	1,241.00
For Earlier Year			
Deferred tax		67,982.19	39,192.01
Profit for the period from continuing operation (IX - X)		67,982.19	39,192.01
Profit from discontinuing operations			
Tax expense of discontinuing operation			
Profit from discontinuing operations after tax		67,982.19	39,192.01
Profit for the period (XI + XIV)		0.23	0.13
Earning per equity share:			
Basic			
Diluted			

Please see accompanying notes to the financial statements

Place: Kolkata
Date: 1st September, 2018

Signed in terms of our report of even date
For and on behalf of
JIT & ASSOCIATES
Chartered Accountants

TAPAJYOTI CONSTRUCTION PVT. LTD.

Jaya Paul

MANAGING DIRECTOR



(S. DAS)
Partner
MRN: 051233

TAPAJYOTI CONSTRUCTION PVT LTD.

Jaya Paul

DIRECTOR

TAPAJYOTI CONSTRUCTION PRIVATE LIMITED
PURBA BARISHA, THAKURPUKUR
Notes forming part of the Accounts as on 31.03.2018

(Amount in Rupees)

SHARE CAPITAL		Nos. (C.Y)	Nos. (P.Y)	Current year	Previous year
LBS 1(a)					
EQUITY SHARES					
i) Authorised		300000	300000	30,000,000.00	30,000,000.00
ii) Issued					
a) Subscribed & fully paid-up		300000	300000	30,000,000.00	30,000,000.00
b) Subscribed & partly paid-up					
iii) Par value per share		100	100		
iv) Reconciliation of No. of Shares Outstanding:					
at the beginning of the year		300000	300000		
issued during the year		0	0		
at the end of the year		0	0		
v) Shareholders holding more than 5% of Subscribed Shares					
a) Tapan Kr. Paul 70.22%		210670	210670	21,067,000.00	21,067,000.00
b) Anirban Paul 8.33%		25000	25000	2,500,000.00	2,500,000.00
c) Jaya Paul 21.45%		64330	64330	6,433,000.00	6,433,000.00
PREFERENCE SHARE					
RIGHTS SHARE					
TOTAL		300000	300000	30,000,000.00	30,000,000.00
LBS 1(b)					
RESERVES AND SURPLUS				Current year	Previous year
RESERVES					
SURPLUS					
Opening Balance				4,803,828.25	4,764,636.24
Transferred from P & L A/c				67,982.19	39,192.01
Transferred from Reserve					
Transferred to Reserves					
Closing Balance				4,871,810.44	4,803,828.25
TOTAL				4,871,810.44	4,803,828.25
LBS 3(a)					
LONG TERM BORROWING				Current year	Previous year
A SECURED					
Reliance Home Finance				5,050,000.00	
B UNSECURED					
Loans from Directors				11,447,771.00	11,147,771.00
From Others				1,985,000.00	2,545,000.00
TOTAL				18,482,771.00	13,692,771.00
LBS 3(d)					
LONG TERM PROVISIONS				Current year	Previous year
Provision for Income Tax (AY 2013-14)				250,000.00	250,000.00
Provision for Income Tax (AY 2014-15)				85,000.00	85,000.00
Provision for Income Tax (AY 2015-16)				346,760.00	346,760.00
Provision for Income Tax (AY 2016-17)				45,000.00	45,000.00
Provision for Income Tax (AY 2017-18)				18,500.00	18,500.00
Provision for Income Tax (AY 2018-19)				40,000.00	
TOTAL				785,260.00	745,260.00
LBS 4(a)					
SHORT TERM BORROWINGS				Current year	Previous year
SECURED					
Advance received against Flat				12,539,401.00	14,113,401.00
Advance received against Land				550,000.00	550,000.00
Advance received against Bethany Ashram				1,960,141.00	100,000.00
TOTAL				15,049,542.00	14,763,401.00

TAPAJYOTI CONSTRUCTION PVT. LTD.

TAPAJYOTI CONSTRUCTION PVT. LTD.

Tapan Kr. Paul
DIRECTOR



TAPAJYOTI CONSTRUCTION PRIVATE LIMITED
PURBA BARISHA, THAKURPUKUR
 Notes forming part of the Accounts as on 31.03.2018

OTHER CURRENT LIABILITIES	LBS 4(c)	
	Current year	Previous year
UNSECURED	544.00	23,808.00
ESI Payable (Employer's Contribution)	1,687.00	
ESI Payable (Employee's Contribution)	1,278.00	4,464.00
EPF Payable (Employer's Contribution)	1,822.00	
EPF Payable (Employee's Contribution)	553.00	1,494.00
EPF Administrative Charges Payable		2,500.00
Companies Professional Tax		
Accounting Charges	30,000.00	30,000.00
Statutory Audit Fees		1,550.00
Secretarial Audit Fees		
Salary	33,678.00	
Company Law Matter		
Taxation Matter		
TOTAL	69,562.00	63,816.00

LONG TERM LOANS AND ADVANCES	ABS 1(d)	
	Current year	Previous year
SECURITY DEPOSIT	12,000.00	12,000.00
CESC		
OTHER LOANS & ADVANCES	150,000.00	150,000.00
Advance Income Tax (AY 2013-14)	100,000.00	100,000.00
Advance Income Tax (AY 2014-15)	150,000.00	150,000.00
Advance Income Tax (AY 2015-16)	55,000.00	55,000.00
Advance Income Tax (AY 2017-18)	100,000.00	100,000.00
Self Assessment Tax (AY 2013-14)	50,000.00	50,000.00
Self Assessment Tax (AY 2016-17)	1,400,000.00	1,400,000.00
Advance for Flat		
Advance to Vola Chakraborty	650,000.00	
Advance to Dipu Sinha for Bethani Ashram		
TOTAL	2,667,000.00	2,017,000.00

INVENTORIES	ABS 2 (b)	
	Current year	Previous year
Work-in-Progress	46,700,798.00	46,047,335.00
TOTAL	46,700,798.00	46,047,335.00

CASH AND CASH EQUIVALENT	ABS 2 (d)	
	Current year	Previous year
Balance at Bank: State Bank of India, Behala Dr	4,200,614.70	14,779.25
Cash in Hand	42,522.94	70,883.93
TOTAL	4,243,137.64	85,663.18

OTHER CURRENT ASSETS	ABS 2 (f)	
	Current year	Previous year
Deferred Expenditure to the extent not written off:		
Expenses for enhancement of Authorised Capital	255,020.00	283,880.00
TOTAL	255,020.00	283,880.00

TAPAJYOTI CONSTRUCTION PVT. LTD.

TAPAJYOTI CONSTRUCTION PVT. LTD.

Jaya Paul.

DIRECTOR



STATEMENT OF CARRYING VALUE & DEPRECIATION CALCULATED ACCORDING TO COMPANIES ACT, 2013 AS ON 31.03.2018

PUNBA BAPISHA, THAKURPUKUR

NON-CURRENT ASSETS	GROSS BLOCK			Residual value 5% of Cost	Useful life	DEPRECIATION			CARRYING VALUE		
	Current year opening bal	Addition	Disposal / Adjustment			Current year closing bal	Current year opening bal	Disposal	Depreciation for the year	Current year closing value	As on 31.03.2018
INTANGIBLE ASSETS:											
Land	16,468,557.00			16,468,557.00						16,468,557.00	16,468,557.00
TANGIBLE ASSETS											
Furniture & Fixings	148,670.00			148,670.00	10.00	94,252.31		5,876.00	100,128.31	48,541.69	54,417.70
Computer	95,502.00			95,502.00	3.00	94,523.00		-	94,523.00	979.00	979.00
Motor Cycle	54,150.00			54,150.00	8.00	44,367.61		2,762.49	47,130.10	17,019.90	19,782.41
Motor car	465,020.00			465,020.00	8.00	322,993.58		22,952.57	345,956.15	139,063.85	162,026.42
Air conditioner	38,000.00			38,000.00	10.00	10,830.00		3,510.00	14,440.00	23,560.00	27,170.00
CCTV	60,700.00			60,700.00	5.00	11,533.00		5,766.50	17,299.50	43,400.50	49,167.00
Mobile set	2,950.00			2,950.00	5.00	2,581.46		73.68	2,655.14	294.86	368.54
Group Machine	9,600.00			9,600.00	15.00	608.00		608.00	1,216.00	8,384.00	8,992.00
TOTAL	17,373,149.00			17,373,149.00		581,588.96		41,659.24	623,348.20	16,749,800.80	16,791,460.07



TAPAJYOTI CONSTRUCTION PVT. LTD.

Jaya Paul.

DIRECTOR

TAPAJYOTI CONSTRUCTION PVT. LTD.

Tapen Kumar Paul

DIRECTOR

TAPAJYOTI CONSTRUCTION PRIVATE LIMITED
PURBA BARISHA, THAKURPUKUR
Notes forming part of the Accounts for the Financial Year ending on 31.03.2018

		PL (I)	
REVENUE FROM OPERATION		Current year	Previous year
Non-finance Company			
a)	Sale of shop/garage	3,160,000.00	
b)	Sale of Flat		1,015,000.00
c)	Land Development	3,039,859.00	
d)	Construction & Repair job	6,199,859.00	1,015,000.00
e)	TOTAL		

		PL(II)	
OTHER INCOME		Current year	Previous year
a)	Interest Income		
i)	From Investments		
ii)	From Loans & Advances	1,200.00	1,200.00
b)	Miscellaneous Income		
c)	Net Gain or (Loss) on sale of Investments	0.22	
d)	Round off	1,200.22	1,200.00
d)	TOTAL		

		PL(IV)(a)	
COST OF RAW MATERIALS CONSUMED		Current year	Previous year
<u>Opening Stock of Raw Materials</u>			
a)			
b)			
c)			
d)			
(ii)	Total		
<u>Purchase of Raw Materials</u>			
a)	Expenses in Project 1	518,600.00	38,019,361.00
b)	Expenses in Project 2		64,294.00
c)	Lux Vally	852,060.00	2,696,946.00
	Others (Bethany Charges)	4,261,244.00	
d)	Others		58,400.00
(iii)	Total	5,631,904.00	40,839,001.00
<u>Closing Stock of Raw Materials</u>			
a)			
b)			
c)			
d)	Others		
(iv)	Total		
<u>Consumption of Raw Materials</u>			
a)			
b)			
c)			
d)	Others		
(v)	Total	5,631,904.00	40,839,001.00

		PL(IV)(b)	
PURCHASES OF STOCK-IN-TRADE		Current year	
a)	Purchase of Materials		
b)			
c)			
d)	Others		
e)	Total		

TAPAJYOTI CONSTRUCTION PVT. LTD.

Tejendra Kumar Paul

TAPAJYOTI CONSTRUCTION PVT. LTD.

Jaya Paul



TAPAJYOTI CONSTRUCTION PRIVATE LIMITED
PURBA BARISHA, THAKURPUKUR

Notes forming part of the Accounts for the Financial Year ending on 31.03.2018

PL (IV)©

CHANGES IN INVENTORIES		Annexure No.	Current year	Previous year
<u>Finished Goods</u>				
a)	Opening Stock of Finished Goods			
b)	Less: Closing Stock of Finished Goods			
c)	Change in Stock of Finished Goods			
<u>Works - in Progress</u>				
a)	Opening Works-in-Progress		46,047,335.24	5,208,334.24
b)	Less: Closing Works-in-Progress		46,700,798.00	46,047,335.24
c)	Change in Works-in-Progress		(653,462.76)	(40,839,001.00)
<u>Stock -in - Trade</u>				
a)	Opening Stock-in-Trade			
b)	Less: Closing Stock-in-Trade			
c)	Change in Stock-in-Trade			
TOTAL			(653,462.76)	(40,839,001.00)

PL(IV)(d)

EMPLOYEES' BENEFITS EXPENSES		Current year	Previous year
a)	Wages		
b)	Salaries		
c)	Contribution to Employees' Providend Fund		
d)	Contribution to Employees' State Insurance		
e)	Staff Welfare expenses		14,630.00
f)	Directors remuneration	600,000.00	
g)	TOTAL	600,000.00	14,630.00

PL(IV)(e)

FINANCE COSTS		Current year	Previous year
<u>Interest Expense</u>			
a)	Interest on Long Term Borrowings		
b)	Interest on Short Term Borrowing		
c)	Interest on Other Loans		
<u>Other Borrowing Costs</u>			
Net gain/loss on foreign currency translation			
TOTAL			

TAPAJYOTI CONSTRUCTION PVT. LTD.

Jaya Paul

MANAGING DIRECTOR

TAPAJYOTI CONSTRUCTION PVT. LTD.

Jaya Paul

DIRECTOR



TAPAJYOTI CONSTRUCTION PRIVATE LIMITED
PURBA BARISHA, THAKURPUKUR
Notes forming part of the Accounts for the Financial Year ending on 31.03.2018

OTHER EXPENSES		PL(IV)(f)	
		Current year	Previous year
	<u>Direct Expenses</u>		
a)	Cost of Land Development		484,050.00
b)	Carriage Inward		
c)	Labour Charges		
d)	Power & Fuel		
(A)	Total:		484,050.00
	<u>Indirect Expenses</u>		
	Certificate Renewal Fees (ISO 9001)		5,700.00
	Professional Tax	2,500.00	2,500.00
	Licence		3,410.00
	Repairs		
	Insurance (Car)	7,105.00	7,094.00
	Electricity Charges	10,800.00	7,610.00
	Telephone expenses		2,164.00
	Internet Charges	3,990.00	2,290.00
	WEB Site maintenance charges		4,370.00
	Printing & Stationery	3,872.00	1,426.00
	Postage		635.00
	Books & Periodicals	3,400.00	1,165.00
	General charges	7,217.00	11,530.00
	Conveyance	5,900.00	1,900.00
	Advertisement		22,720.00
	Subscriptions & Donations	61,600.00	72,000.00
	Bank Charges	1,923.55	1,178.75
	Vehicle Up-keep	17,883.00	97,790.00
	Legal Charges	22,500.00	11,600.00
	Payment to Auditor:		
	For Statutory Audit	20,000.00	20,000.00
	For Taxation matters	5,000.00	5,000.00
	For Company Law matters	5,000.00	5,000.00
	For Secretarial Audit	8,750.00	1,650.00
	ROC Filing Fees	62,200.00	7,200.00
	Accounting Charges	12,000.00	12,000.00
	PF Administrative Charges	6,506.00	10,760.00
	Processing Charges	59,730.00	11,000.00
	Professional Fees	37,500.00	40,000.00
	Computer maintenance charges	2,690.00	10,150.00
	Tea & Tiffin expenses	7,030.00	3,225.00
	Expenses for enhancement of Authorised Capital	30,000.00	
	Valuers Fees	22,000.00	
	ISO Renewal Fees	12,500.00	
(B)	TOTAL	439,596.55	383,067.75
	GRAND TOTAL (A+B)	439,596.55	867,117.75

TAPAJYOTI CONSTRUCTION PVT. LTD.

Stepan Kumar Paul
MANAGING DIRECTOR

TAPAJYOTI CONSTRUCTION PVT. LTD.

Jaya Paul
DIRECTOR



