



**INDEPENDENT AUDITOR'S REPORT  
TO THE PARTNERS OF HAPPY ADVENT REALCON LLP**

We have audited the attached Statement of Assets & Liabilities of M/s HAPPY ADVENT REALCON LLP as at 31<sup>st</sup> March, 2018 and the Statement of Income & Expenditure of the LLP for the year ended on that date annexed thereto. These financial statements are the responsibility of the LLP's management. Our responsibility is to express an opinion on these financial statement based on our audit and report that:

- i. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit
- ii. In our opinion proper books of accounts as required by law have been kept by the LLP so far as appears from our examination of such books
- iii. The Statement of Assets & Liabilities and the Statement of Income & Expenditure dealt with by this report are in agreement with the books of accounts.
- iv. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examination, on a test basis, evidence supporting the amounts and disclosures in the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.

In our view and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:

- i. In the case of Assets & Liabilities, of the state of affairs of the LLP as at 31<sup>st</sup> March, 2018
- ii. In the case of Income & Expenditure, of the Loss of the LLP for the year ended on 31<sup>st</sup> March, 2018.

Place : Kolkata

Date : The 5th day of June, 2018



For S.J.Bardia & Co.  
Chartered Accountants  
Firm Registration No: 312214E

Rahul Bengani  
(Partner)

Membership No.067045