

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year  
**2018-19**

PERSONAL FORMS FILED THROUGH THE COMMISSION	Name		PAN		
	EVANI INFRASTRUCTURE PRIVATE LIMITED		AAACE386D		
	File Docs/Block No	Name Of Premises/Building/Village	Form No. which has been electronically transmitted	ITR-6	
	1	BIMA ABASAN			
	Road/Street/Post Office	Area/Locality	Status: Pvt Company		
	99/7, DAKSHINDARI ROAD	KOLKATA			
	Area/City/District	State	Pin/Zip Code	Aadhaar Number/Enrolment ID	
	KOLKATA	WEST BENGAL	700048		
	Designation of AO/Ward/Circle	CIRCLE HTX, EXDMT, KOLK	Original or Revised	ORIGINAL	
	File No. Acknowledgement Number	367556231311018	Date (DD/MM/YYYY)	31-10-2018	

COMPUTATION OF INCOME AND TAX THEREON	1	1	0	
	2	2	0	
	3	3	0	
	3a	3a	339115	
	4	4	0	
	5	5	0	
	6	6	0	
	7	a	7a	0
		b	7b	0
		c	7c	0
d		7d	0	
e		7e	0	
8	8	0		
9	9	0		
10	Agriculture		10	
	Others			

This return has been digitally signed by SUPRIYA KUMAR PATRA in the capacity of DIRECTOR  
 Using PPA: BCSPP3301E from IP Address: 203.163.246.44 on 11-10-2018 at KOLKATA  
01660474CN=Madhya Sub-CA for Class 2 Individual 2014(CA), certifying Authority OneMadhya Consumer Services Limited, IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

# N DAMANI & CO

(CHARTERED ACCOUNTANTS)

122, SUKANTA SARANI, HINDMOTOR

CITY-KOLKATA, PIN-712232

CONTACT-(M)9836671642

EMAIL-[navindamani@yahoo.com](mailto:navindamani@yahoo.com)

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF EVANIE INFRASTRUCTURE PRIVATE LIMITED

#### Report on the Financial Statements

We have audited the accompanying financial statements of EVANIE INFRASTRUCTURE PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March, 2018, the 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's 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 and financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, 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 of the assets of the Company and for preventing and detecting frauds for 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 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 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 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



# N DAMANI & CO

(CHARTERED ACCOUNTANTS)

122,SUKANTA SARANI,HINDMOTOR

CITY-KOLKATA,PIN-712232

CONTACT-(M)9836671642

EMAIL-[navindamani@yahoo.com](mailto:navindamani@yahoo.com)

Company'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 Company has in place adequate internal control and financial control 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 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.

## Emphasis -of- Matter

On the basis of the written representations received from the directors, the company has incurred Rs 23.34 cr in ongoing real estate project as on 31<sup>st</sup> march,2018 which is shown as WIP in balance sheet. The Engineer certificate to certify the said amount was not provided.

## Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraphs 3 and 4 of the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, since in our opinion and according to the information and explanations given to us the said Order is not applicable to the company.
2. As required by Section 143 (3) of the Act, 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 account 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 and the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - (d) Except for the effects of the matter described in the Basis for Qualified Opinion paragraph, in our opinion, the aforesaid financial statements comply with the Accounting Standards specified section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014;
  - (e) 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 directors is disqualified as on 31st March, 2018 from being appointed as a director in terms of Section 164(2) of the Act.



# N DAMANI & CO

(CHARTERED ACCOUNTANTS)

122, SUKANTA SARANI, HINDMOTOR

CITY-KOLKATA, PIN-712232

CONTACT-(M)9836671642

EMAIL-[navindamani@yahoo.com](mailto:navindamani@yahoo.com)

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls as required under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013, the section is not applicable to the Company vide amendment to the notification G.S.R 464(E) dated 13th June 2017; and

(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:

The Company does not have any pending litigations which would impact its financial position.

- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For N Damani & CO,  
CHARTERED ACCOUNTANTS  
(ICAI Registration NO. - 327697E)

  
( Navin Damani )  
PROPRIETOR  
MEMBERSHIP NO. 069551  
Place : Kolkata, 5<sup>th</sup> Sept, 2018

**EVANIE INFRASTRUCTURE PRIVATE LIMITED**

BALANCE SHEET AS AT 31st March 2018

	Notes	As at 31st March, 2018
<b>I. LIQUIDITY AND LIABILITIES</b>		
(1) Shareholders' Funds		
(a) Share Capital		
(b) Reserves and Surplus	1 2	1,00,000 -34,78,166
(2) Non Current Liabilities		
(a) Long-term Advances	3	29,38,73,425
(3) Current Liabilities		
(a) Trade payables	4	3,13,31,000
(b) Other current liabilities	5	25,16,077
Total		29,63,48,337
<b>II. ASSETS</b>		
(1) Non-current assets:		
(a) Fixed Assets		
(b) WIP-PROJECT	6	77,914
(2) Current Assets	7	23,34,18,038
(a) Cash and cash equivalents	8	1,00,54,075
(b) Short-term loans and advances	9	4,73,06,944
(c) Other Current assets	10	55,07,367
Total		29,63,48,337

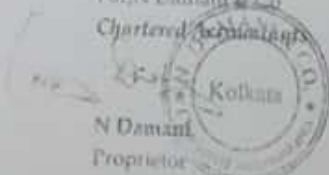
Significant Accounting Policies

14

The Notes referred to above form an integral part of the Balance Sheet  
This is the Balance Sheet referred to in our report of even date.

For, N Damani & Co

Chartered Accountants



N Damani

Proprietor

Membership No. 069551

Firm Regn. No.: 132697E

Kolkata 5th September 2018

Evania Infrastructure Pvt. Ltd.

*[Signature]*  
Director

Evania Infrastructure Pvt. Ltd.

*[Signature]*  
Director

**EVANIE INFRASTRUCTURE PRIVATE LIMITED**

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

	Notes	For the year ended 31st March, 2018
(ii) Total Revenue		1,85,975
(iii) EXPENSES		
Employee benefit expense	12	17,63,561
Depreciation and amortisation expense		1,25,986
Other expenses	13	17,74,594
(iv) Total expenses		36,64,141
(v) Profit before tax		(34,78,166)
(vi) Profit/(Loss) for the period		(34,78,166)

For N Damani & Co



N Damani  
Proprietor  
Membership No. 069551  
Tinn Regs No. 327697E  
Kolkata, 5th September 2018

Evanie Infrastructure Pvt. Ltd.

*(Signature)*  
Director

Evanie Infrastructure Pvt. Ltd.

*(Signature)*  
Director

**EYANIE INFRASTRUCTURE PRIVATE LIMITED**

**NOTES TO FINANCIAL STATEMENT**

As at  
31st March, 2018  
Amounts

**SHAREHOLDERS' FUND**

Share Capital	
10,000 Equity Shares of Rs 10 each	1,00,000
Reserve Capital	
10,000 Equity Shares of Rs 10 each fully paid	1,00,000
Subscribed & Fully Paid up	
10,000 Equity Shares of Rs 10 each fully paid	1,00,000
	<u>1,00,000</u>

**Reconciliation of No. of shares allotted**

No. of shares allotted during the year	10,000
Less: Shares bought back during the year	
10,000	
Terms/rights attached to Equity shares:	

The company has only one class of equity shares having a par value of Rs.10 per share. All these shares have the same rights and preferences with respect to payment of dividend, repayment of capital and voting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**(c) Details of shareholders holding more than 5% shares in the company**

<u>Name of Shareholder</u>	<u>31.03.18</u>	
<u>Equity shares of Rs 10/- each fully paid</u>	<u>Qty</u>	<u>% of Holding</u>
EYANIE REALSTATES PRIVATE LTD	8000	80%
TRIBHUKA PASTRA	2000	20%

Ey N Damani & Co  
Chartered Accountants



N Damani  
Proprietor  
Membership No. 069551  
Enm Regn No. 327697E  
Kolkata, 5th September 2018

**EVANIE INFRASTRUCTURE PRIVATE LIMITED**

**NOTES TO THE ACCOUNTS**

<u>Note 2</u>	As at 31st March, 2018
<u>RESERVES &amp; SURPLUS</u>	<u>Amount</u>
<b>Surplus or (deficit) in statement of Profit &amp; Loss</b>	
Opening Balance	
Add: Profit/(Loss) during the year	(34,78,166)
	<u>(34,78,166)</u>
<b>Note 3</b>	
<b>Long Term Advances</b>	
Advance Against Flat Booking	26,58,79,426
	<u>26,58,79,426</u>
<b>Note 4</b>	
<b>Trade Payable</b>	
	<u>Amount</u>
	3,13,31,000
	<u>3,13,31,000</u>
<b>Note 5</b>	
<b>OTHER CURRENT LIABILITIES</b>	
TDS	1,78,688
GST	21,80,389
Other Liabilities	1,54,000
	<u>25,13,077</u>
<b>Note 6</b>	
<b>Fixed Assets</b>	
Fixed Assets	2,03,899
Less: Depreciation	1,25,985
	<u>77,914</u>
<b>Note 7</b>	
<b>Work in Progress</b>	
	23,34,18,038
	<u>23,34,18,038</u>
<b>Note 8</b>	
<b>CASH &amp; CASH EQUIVALENTS</b>	
Cash in hand	12,24,560
Cash At Bank	88,03,515
	<u>1,00,38,075</u>
<b>Note 9</b>	
<b>Loans &amp; Advances</b>	
	<u>Amount</u>
	4,73,06,944
	<u>4,73,06,944</u>
<b>Note 10</b>	
<b>Other Current Asset</b>	
	55,07,367
	<u>55,07,367</u>
<b>Note 11</b>	
<b>Service charge</b>	
	<u>Amount</u>
	1,85,975
	<u>1,85,975</u>



Evanie Infrastructure Pvt. Ltd.  
*Suman Akhna*  
 Director

Evanie Infrastructure Pvt. Ltd.  
*Suman Akhna*  
 Director



Note 12  
 Employee Benefit Expenses  
 Salaries & wages

Amount  
 17,63,561

17,63,561

Note 13

**OTHER EXPENSES**


Advertisement Expenses  
 Bank Charges  
 Business Printers  
 Interest on C/I  
 Interest on T/D  
 office Expenses  
 Printing & Stationery  
 professional Fee  
 Professional Tax  
 Trade License  
 Travelling & Conveyance  
 W/E Sew Development Charges  
 Audit fee

Amount

1,05,789  
 82,270  
 2,46,001  
 1,32,700  
 97  
 4,76,073  
 11,300  
 1,79,285  
 1,300  
 1,100  
 2,36,070  
 1,95,950  
 20,000

17,73,394

For N Damani & Co  
 Chartered Accountants

  
 N Damani  
 Proprietor  
 Membership No: 009551  
 Firm Regn. No: 327097E  
 Kolkata, 5th September 2018



Evanie Infrastructure Pvt. Ltd.

*(Signature)*

Director

Evanie Infrastructure Pvt. Ltd.

*(Signature)*

Director

**EVANIE INFRASTRUCTURE PRIVATE LIMITED**

Page 14

**NOTES TO FINANCIAL STATEMENTS**

Company Information: The Company is a private limited company incorporated under company's act 2013. The main object of the company is development of real estate projects.

**Significant Accounting policies**

i) The Financial statements are prepared on the basis of going concern basis under historical cost convention on accrual basis in accordance with applicable accounting standards & Company's Act 2013.

ii) The Company follows percentage completion method for revenue recognition. The company has not completed 25% of the total project size so no revenue recognised.

iii) The company has not made any adjustment regarding deferred tax in the accounts in view of the guidelines given in AS 22 issued by ICAI.

iv) As per management of the company all the advances given in FY 17-18 is related to development of the project. However no terms or agreement has been made in this regard.

v) The financial statements prepared in accordance with Indian GAAP as provided by management. We have corresponded the figures with the books of accounts.

**Dr. N. Damani & Co**  
**Chartered Accountants**

**N. Damani**  
Proprietor  
Membership No. 069351  
Firm Regn. No. 127697E  
Balkrishna Bldg. September 2017

**Evanie Infrastructure Pvt. Ltd.**



Director

**Evanie Infrastructure Pvt. Ltd.**

**Sevman Manoj**

Director

Note a

	Fixed Assets		Gross Block		Accumulated Depreciation		Written off During		Net Block		
	Operating Balance	Additions	Subsidiary Income During the Year	As at 31 March 2018	Operating Balance	Depreciation charge for the year	Adjustment at the end of the year	During the year	As at 31 March 2018	As at 31 March 2018	As at 31 March 2017
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
(a) Tangible Assets-owned Computer & Server Furniture and Fixtures		1,92,389 11,510		1,92,389 11,510		1,24,616 1170			1,24,616 11,500	67,554 10,360	
(b) Intangible Assets-owned		2,07,099		2,07,099		1,25,906			1,25,906	27,914	
<b>Total (a) + (b)</b>		<b>2,03,099</b>		<b>2,03,099</b>	<b>0</b>	<b>1,25,906</b>			<b>1,25,906</b>	<b>27,914</b>	

In terms of our report of even date annexed.

For N Damani & Co

Chartered Accountants

*(Signature)*

(Navin Damani)

Proprietor

Membership No. 06859

FRNo. 327697E



Evanne Infrastructure

Pvt Ltd.

*(Signature)*

Director

Evanne Infrastructure Pvt. Ltd

Seemem Alona

Director

Dated: 5th Sept 2018