

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT


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

Assessment Year  
**2015-16**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name <b>USHA GRIHA NIRMAN PRIVATE LIMITED</b>		PAN <b>AAACU6879J</b>	
Flat/Door/Block No <b>4/1 Room No 401, 4Th Floor</b>	Name Of Premises/Building/Village		Form No. which has been electronically transmitted <b>ITR-6</b>
Road/Street/Post Office	Area/Locality <b>MIDDLETON STREET</b>		
Town/City/District <b>KOLKATA</b>	State <b>WEST BENGAL</b>	Pin <b>700071</b>	Status <b>Pvt Company</b>
Designation of AO(Ward/Circle) <b>S(3)</b>		Original or Revised <b>ORIGINAL</b>	
E-filing Acknowledgement Number <b>841983071300915</b>	Date(DD/MM/YYYY) <b>30-09-2015</b>		

COMPUTATION OF INCOME AND TAX THEREON

				1	Gross total income	1	0	
				2	Deductions under Chapter-VI-A	2	0	
				3	Total Income	3	0	
				3a	Current Year loss, if any	3a	263382	
				4	Not tax payable	4	0	
				5	Interest payable	5	0	
				6	Total tax and interest payable	6	0	
				7	Taxes Paid	a Advance Tax	7a	0
						b TDS	7b	73120
						c TCS	7c	0
d Self Assessment Tax	7d	0						
e Total Taxes Paid (7a+7b+7c+7d)								
8	Tax Payable (6-7e)	7e	73120					
9	Refund (7e-6)	8	0					
10	Exempt Income	Agriculture	9	73120				
		Others	10					

This return has been digitally signed by SANJAY KUMAR BERIWAL in the capacity of Director having PAN ACTPA7997F from IP Address 122.163.40.234 on 30-09-2015 at KOLKATA

Doc SI No & issuer 1190594CNee-Madras Sub CA for Class 2 Individual 2014, OU=Certifying Authority, O=Madras Consumer Services Limited, C=IN

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

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year  
**2016-17**

PERSONAL INFORMATION AND THE DATE OF E-FILING/ ELECTRONIC TRANSMISSION	Name			PAN			
	USHA GRIHA NIRMAN PRIVATE LIMITED			AAACU6879J			
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-6		
	4/1 Room No 401, 4Th Floor						
	Road/Street/Post Office	Area/Locality		Status	Pvt Company		
		MIDDLETON STREET					
	Town/City/District	State	Pin	Aadhaar Number			
	KOLKATA	WEST BENGAL	700071				
	Designation of AO(Ward/Circle)			WARD 8(3), KOLKATA	Original or Revised	ORIGINAL	
	E-filing Acknowledgement Number		464520551260916	Date(DD/MM/YYYY)		26-09-2016	
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0	
	2	Deductions under Chapter-VI-A			2	0	
	3	Total Income			3	0	
	3a	Current Year loss, if any			3a	349716	
	4	Net tax payable			4	0	
	5	Interest payable			5	0	
	6	Total tax and interest payable			6	0	
	7	Taxes Paid	a	Advance Tax	7a	200000	
			b	TDS	7b	154094	
			c	TCS	7c	0	
d			Self Assessment Tax	7d	0		
e			Total Taxes Paid (7a+7b+7c +7d)	7e	354094		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	354094		
10	Exempt Income	Agriculture		10			
		Others					

This return has been digitally signed by USHA BERIWAL in the capacity of Director

having PAN ADDPB5041L from IP Address 122.163.115.199 on 26-09-2016 at KOLKATA

Doc. No & Issued: 1361989CN-e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,OneMudhra Consumer Services Limited,C=IN

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

# 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  
**2017-18**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name <b>USHA GRIHA NIRMAN PRIVATE LIMITED</b>		PAN <b>AAAC136879J</b>		
	Flat/Door/Block No <b>4/1 Room No 401,4Th Floor</b>	Name Of Premises/Building/Village		Form No. which has been electronically transmitted <b>ITR-6</b>	
	Road/Street/Post Office	Area/Locality <b>MIDDLETON STREET</b>			
	Town/City/District <b>KOLKATA</b>	State <b>WEST BENGAL</b>	Pin/Zip Code <b>700071</b>	Status <b>Pvt Company</b>	
	Designation of AO(Ward/Circle) <b>WARD 8(3), KOLKATA</b>			Original or Revised <b>ORIGINAL</b>	
	E-filing Acknowledgement Number <b>270201881301017</b>		Date(DD/MM/YYYY) <b>30-10-2017</b>		
	1	Gross total income	1	865994	
	2	Deductions under Chapter-VI-A	2	0	
	3	Total Income	3	865990	
	3a	Current Year loss, if any	3a	0	
4	Net tax payable	4	258675		
5	Interest payable	5	2200		
6	Total tax and interest payable	6	260974		
7	Taxes Paid	a Advance Tax	7a	0	
		b TDS	7b	239524	
		c TCS	7c	0	
		d Self Assessment Tax	7d	21450	
		e Total Taxes Paid (7a+7b+7c+7d)		7e	260974
8	Tax Payable (6-7e)	8	0		
9	Refund (7e-6)	9	0		
10	Exempt Income	Agriculture			
		Others			

This return has been digitally signed by USHA BERTWAL in the capacity of Director having PAN ADDPB5041L from IP Address 171.79.81.221 on 30-10-2017 at KOLKATA

Disa SI No & Issuer 2363989CN-e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

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

# **ANNUAL AUDIT REPORT**

## **F.Y. 2016-2017**

**USHA GRIHA NIRMAN (P) LTD**  
4/1, Middleton Street, Kolkata – 700 071

### **MUSKARA & ASSOCIATES**

**Chartered Accountants**

6A Kiran Shankar Roy Road, 2<sup>nd</sup> Floor, Kolkata 700 001

Phone: 2213-7352, 2248-4523, Fax: 2248-4523

Email: [muskaraanand@gmail.com](mailto:muskaraanand@gmail.com)

Web-site : [muskaraassociates.com](http://muskaraassociates.com)

## **USHA GRIHA NIRMAN PVT LTD**

4/1, Middleton Street, Kolkata – 700 071

CIN: U45201WB2004PTC098727

PHONE NUMBER: - ( 33 ) - 22833425/9831004546

EMAIL ID: -usha\_nirmanpvt@yahoo.com

### **DIRECTORS REPORT**

To,

The Members,

Your Directors have pleasure in presenting their Annual Report on the business and operations of the Company and the accounts for the financial year ended March 31st, 2017.

	<b>As at 31.03.2017</b>	<b>As at 31.03.2016</b>
Profit before Taxation	1,548,043.67	(1,047,565.53)
Provision for Taxation		
Current Tax	258,671.81	-
Deferred Tax	(34,644.00)	(97,256.00)
Net Profit after Taxation	1,324,035.86	(950,309.53)
Balance B/f from Last Year	(2,797,868.56)	(18,99,643.47)
Depreciation shortly charged earlier	-	62,727.26
Deffered Tax Adjustment	-	114,812.00
Earlier Year Taxes	1,710.00	
Expenses added back as per ITO	181,722.00	
Balance C/f to Next Year	(1,293,820.70)	(2,797,868.56)
Earning per Share (Basic/Diluted)	3.87	(2.77)

#### **2. Indian Accounting Standard**

The Ministry of Corporate Affairs (MCA) vide its notification in the Official Gazette dated February 16, 2015 notified the Indian Accounting Standard (Ind AS) applicable to certain classes of companies. Ind AS has replaced the existing Indian GAAP prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounts Rules, 2014 for the "Usha Griha Nirman Pvt. Ltd." Ind AS is **not applicable**.

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**3. Share Capital**

The Authorized Share Capital Rs.38,00,000(380,000 Equity Shares of Rs 10/-each. Paid up Share Capital: Rs.34,25,000 (342,500 equity shares of Rs. 10/- each). There is no changes in the authorized share capital and paid up share capital during the financial year.

**4. Changes in Directors and Key Managerial Personnel**

During the Year, Sanjay Kumar Beriwal & Usha Beriwal are the Directors of the company. There is no appointment or resignation of directors or key managerial personnel during the year and the company does not have any key managerial person other than present directors.

**5. Statutory Auditor's Appointment.**

The Statutory Auditors, M/S MUSKARA & ASSOCIATES, Chartered Accountants, hold office up to the ensuing Annual General Meeting and being eligible, offer themselves for re-appointment, subject to ratification of their appointment in the intermittent Annual General Meeting. The Company has received letter from them to the effect that their appointment, if made, would be within the prescribed limits under Section 141(3)(g) of the Companies Act, 2013 and that they are not disqualified from appointment.

**6. Extract of the annual return – Disclosure under Section 134(3)(a)**

The extract of the annual return of the company is annexed herewith as Annexure – I to this report in Form No. MGT – 9.

**USHA GRIHA NIRMAN PVT LTD**

**4/1, Middleton Street, Kolkata – 700 071**

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**EMAIL ID: -usha\_nirmanpvt@yahoo.com**

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**7. Number of meetings of the Board of Directors – Disclosure under section 134(3)(b)**

The Board of Directors had met and conducted 6 numbers of board meetings during the year ended March 31, 2017.

**8. Directors' Responsibility Statement- Disclosure u/s 134(3)(c)**

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that—

- (a) in the preparation of the annual accounts, the applicable accounting standards (*except AS-15 Retirement Benefits*) had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis; and
- (e) the directors had devised proper systems to ensure compliance with the provisions of all applicable Laws and such systems were adequate and operating effectively.

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**9. Declaration by an Independent Director(s)- Disclosure under Section 134(3)(d)**

The requirements of statement on declaration given by Independent Directors under Section 149(6) of the Companies Act, 2013, are not applicable to the company since it is not required to appoint such Director, being an unlisted Private company.

**10. Policy on Director's Appointment- Disclosure under Section 134(3)(e)**

The disclosure is not required since the company is not within the purview of Section 178(1) of the Companies Act, 2013.

**11. Comments by the Auditor in his Report – Disclosure under section 134(3)(f)**

There are no qualifications, reservations or adverse remarks or disclaimers made by **MUSKARA & ASSOCIATES**, Statutory Auditors, in their report. The Statutory Auditors have not reported any incident of fraud of the Company in the year under review.

**12. Particulars of Loans, guarantees or investments by the Company under section 186- Disclosure under Section 134(3)(g).**

The company has not provided loans, guarantees & investment by exceeding sixty percent of its paid- up share capital, free reserves and securities premium account or one hundred per cent of its free reserves and securities premium account.

**13. Particulars of contracts or arrangements with related parties referred to in Section 188(1) – Disclosure under Section 134(3)(h).**

All contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis.



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The particulars of contracts or arrangements with related parties referred to in Section 188(1), as prescribed in Form AOC - 2 of the rules prescribed under Chapter IX relating to Accounts of Companies under the Companies Act, 2013, is appended as **Annexure II**.

**14. State of Company's affair - Disclosure under Section 134(3)(i)**

During the year under review, The Company is engaged in the Business of General construction (including alteration, addition, repair and maintenance) of residential buildings, carried –out on own-account basis or on a fee or contract basis. The Company has Revenue of Rs 5,18,05,883.89 during the Financial Year. The Net Profit for the year under review has been Rs.15,48,043.67 as against Loss of Rs. 1047565.53 during the previous financial year.

**15. Transfer to Reserves -Disclosure under Section 134(3)(j)**

For the financial year ended 31st March, 2017 the Company had not transfer any sum to Reserves. Therefore, your Company proposes to transfer the entire amount of profit to Profit and Loss Accounts of the Company.

**16. Dividend- Disclosure under section 134(3)(k)**

No dividend have been paid, declared or recommended by Board of directors during the financial Period.

**17. Material changes and commitments affecting the financial position of the Company Disclosure under Section 134(3)(l).**

There have been no Material changes and commitments have occurred between the ends of the financial year of the company to which the financial statements relate and the date of the report which may affect the financial position of the company.

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**18. Conservation of energy, technology absorption, foreign exchange earnings and outgo – Disclosure under Section 134(3)(m)**

**(A) Conservation of Energy**

- (i) the steps taken or impact on conservation of energy- Not Applicable
- (ii) the steps taken by the company for utilizing alternate sources of energy- Not Applicable
- (iii) the capital investment on energy conservation equipments- Not Applicable  
*There has been no capital investment on energy conservation during the year.*

**(B) Technology absorption:**

- (i) the efforts made towards technology absorption;
- (ii) the benefits derived like product improvement, cost reduction, product development or import Substitution;
- (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-
  - (a) the details of technology imported- Nil
  - (b) the year of import- Nil
  - (c) whether the technology been fully absorbed- Nil
  - (d) if not fully absorbed, areas where absorption has not taken place, and the reasons - Nil
- (iv) the expenditure incurred on Research and Development- Nil  
*There is no capital expenditure made by the company on technology absorption during the year as the company is providing service.*

**(C) Foreign exchange earnings and Outgoings:**

There have been no foreign exchange earnings in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows.

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**19. Risk management policy – Disclosure under Section 134(3)(n)**

In the opinion of the board, the Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the business and functions are systematically addressed through mitigating actions on a continuing basis.

The Company's internal control systems are commensurate with the nature of its business and the size and complexity of its operations.

**20. Corporate Social Responsibility (CSR) - Disclosure under Section 134(3)(o)**

At present, the requirements of Corporate Social Responsibility in terms of Section 135 of the Companies Act, 2013 is not applicable to the company in view of the limits mentioned therein.

**21. Personnel and other matters.**

There were no employees drawing remuneration exceeding the limits specified under rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

**22. Additional Information as per rule 8 of the Companies (Accounts) Rules, 2014 – Disclosur under Section 134(3)(q)**

**i) Change in the nature of business.**

No Change in the nature of the business of the Company done during the year.

**ii) The names of companies which have become or ceased to be its Subsidiaries, joint ventures or associate companies during the year;**

There is no Associate Company as per section 2(6) of Companies Act 2013.

**USHA GRIHA NIRMAN PVT LTD**

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**iii) Deposits**

The Company has not accepted any public deposit as mentioned in Chapter V of the Act and the Rules framed there under, during the year under review.

**iv) Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future**

There was no significant and material order passed by the regulators or Courts or tribunals impacting the going concern status and company's operations in the future.

**v) Details in respect of adequacy of internal financial controls with reference to the Financial Statements.**

In the opinion of the Board, the company has adequate internal control systems in operations as well as in respect of financial transactions. The financial statements reflect the outcome of such in-built mechanisms by way of savings in avoidable expenses and close adherence to the expense and cap budget approved by the Board.

**USHA GRIHA NIRMAN PVT LTD**

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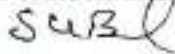
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**Acknowledgement**

The Board wishes to convey its appreciation to members of the company's team for the performance and expresses its thanks and gratitude for the customers, vendors, and regulatory authorities for the support and co-operation received during the year.

The directors wish to place on record their sincere thanks to the Shareholders for their support, co-operation and confidence in the management of the company.

For Usha Griha Nirman Pvt. Ltd.



Director,  
(Director)

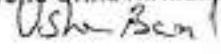
Place: - Kolkata

Date:- 24/08/2017

Sanjay Kr Beriwal

DIN -00462308

For Usha Griha Nirman Pvt. Ltd.



Director

(Director)

Usha Beriwal

DIN -00462301

# **USHA GRIHA NIRMAN PVT LTD**

4/1, Middleton Street, Kolkata – 700 071

CIN: U45201WB2004PTC098727

PHONE NUMBER: - ( 33 ) - 22833425/9831004546

EMAIL ID: -usha\_nirmanpvt@yahoo.com

## **ANNEXURE I TO THE DIRECTORS' REPORT**

Form No. MGT -9

Extract of Annual Return

as on the financial year ended on march, 31st 2017

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

Sl.No	Particulars	Details	
1.	<b>REGISTRATION &amp; OTHER DETAILS</b>		
i)	CIN	U45201WB2004PTC098727	
ii)	Registration Date	02-06-2004	
iii)	Name of the Company	<b>USHA GRIHA NIRMAN PRIVATE LIMITED</b>	
iv)	Category / Sub-Category of the Company	Company Limited by Shares	
v)	Address of the Registered office and contact details	4/1 MIDDLETON STREET 4th FLOOR SIKKIM HOUSE, KOLKATA, WEST BENGAL	
vi)	Whether listed company	No	
vii)	Name, Address and Contact details of Registrar and Transfer Agent, if any	Not Applicable	
<b>2. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10 % or more of the total turnover of the company shall be stated)</b>			
S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
i)	General construction (including alteration, addition, repair and maintenance) of residential buildings, carried -out on own-	45201	100%

For Usha Griha Nirman Pvt. Ltd.

*SUB*

For Usha Griha Nirman Pvt. Ltd.

*Usha Basu*

**USHA GRIHA NIRMAN PVT LTD**

4/1, Middleton Street, Kolkata - 700 071

CIN: U45201WB2004PTC098727

PHONE NUMBER: - ( 33 ) - 22833425/9831004546

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	account basis or on a fee or contract basis.	
3.	<b>PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -</b>	As Per Attachment A
4.	<b>SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)</b>	
i)	Category-wise Share Holding	As Per Attachment B
ii)	Shareholding of Promoters	As Per Attachment C
iii)	Change in Promoters' Shareholding	As Per Attachment D
iv)	Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs)	As Per Attachment E
v)	Shareholding of Directors and Key Managerial Personnel:	As Per Attachment F
5)	<b>INDEBTEDNESS</b>	As Per Attachment G
6)	<b>REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL</b>	Not Applicable
7)	<b>PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:</b>	There were no penalties/ punishment / compounding of offences for the year ending 31.03.2017

For Usha Griha Nirman Pvt. Ltd.

*SURE*

Director.

For Usha Griha Nirman Pvt. Ltd.

*Usha Ban*

Director.

## **USHA GRIHA NIRMAN PVT LTD**

4/1, Middleton Street, Kolkata – 700 071

CIN: U45201WB2004PTC098727

PHONE NUMBER: - ( 33 ) - 22833425/9831004546

EMAIL ID: -usha\_nirmanpvt@yahoo.com

### **ATTACHMENT - A**

#### **3. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:-**

Sl. No.	Name of Company	Address of Company	CIN No.	Holding/Subsidiary/Associate	% of Shares Held	Applicable Section
1	Raylon Vinimay Pvt Ltd	4/1, middleton street kol-1	U51909WB1996P TC077541	Associate	49.79 %	2(6)

### **ATTACHMENT - B**

#### **4. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**

##### **Category-wise Share Holding**

Category of Shareholders	No. of Shares held at the beginning of the year[As on 31-March-2015]				No. of Shares held at the end of the year[As on 31-March-2017]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
<b>A. Promoters</b>									
(1) Indian									
a) Individual/	Nil	180000	180000	52.55%	Nil	202500	202500	59.12%	6.57%





# USHA GRIHA NIRMAN PVT LTD

4/1, Middleton Street, Kolkata – 700 071

CIN: U45201WB2004PTC098727

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EMAIL ID: -usha\_nirmanpvt@yahoo.com

c) Central Govt	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
d) State Govt(s)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
e) Venture Capital Funds	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
f) Insurance Companies	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
g) FIs	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
h) Foreign Venture Capital Funds	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
i) Others (specify)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sub-total (B)(1):-	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
<b>2. Non-Institutions</b>									
a) Bodies Corp.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
i) Indian	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
ii) Overseas	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
b)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

For Usha Griha Nirman Pvt. Ltd.

SUB

Director

For Usha Griha Nirman Pvt. Ltd.

Usha Be

Director

# USHA GRIHA NIRMAN PVT LTD

4/1, Middleton Street, Kolkata – 700 071

CIN: U45201WB2004PTC098727

PHONE NUMBER: - ( 33 ) - 22833425/9831004546

EMAIL ID: -usha\_nirmanpvt@yahoo.com

Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
c) Others (specify)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Non Resident Indians	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Overseas Corporate Bodies	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Foreign Nationals	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Clearing Members	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Trusts	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Foreign Bodies - D R	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sub-total (B)(2):-	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

For Usha Griha Nirman Pvt. Ltd.

*SUBH*

For Usha Griha Nirman Pvt. Ltd.

*Ush Ben*

Director

**USHA GRIHA NIRMAN PVT LTD**

4/1, Middleton Street, Kolkata – 700 071

CIN: U45201WB2004PTC098727

PHONE NUMBER: - ( 33 ) - 22833425/9831004546

EMAIL ID: -usha\_nirmanpvt@yahoo.com

Total Public Shareholding (B)=[B](1)+ (B)(2)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
C. Shares held by Custodian for GDRs & ADRs	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Grand Total (A+B+C)		342500	342500	100	-	342500	342500	100	Nil

**ATTACHMENT – C**

SN	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	
1	SANJAY KUMAR BERIWAL (HUF)	25000	7.30%		47500	13.78%		6.48
2	USHA BERIWAL	54000	15.77%		54000	15.77%		NIL

**USHA GRIHA NIRMAN PVT LTD**

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EMAIL ID: -usha\_nirmanpvt@yahoo.com

3	PIYUSH BERIWAL	10000	2.92%		10000	2.925	NIL
4	SANJAY KUMAR BERIWAL	91000	26.57%		91000	26.57%	NIL
5	BUILD CON FINANCE LTD.	12500	3.65%		-	-	-3.65%
6	BHOLEBA BA FINANCIAL MANAGEM ENT PRIVATE LIMITED	10000	2.92%		-	2.92%	-2.92%
7	SHRIGAURI BARTER PRIVATE LIMITED	140000	40.88%		140000	40.88%	NIL

**USHA GRIHA NIRMAN PVT LTD**

4/1, Middleton Street, Kolkata – 700 071

CIN: U45201WB2004PTC098727

PHONE NUMBER: - ( 33 ) - 22833425/9831004546

EMAIL ID: -usha\_nirmanpvt@yahoo.com

B) Shareholding of Promoter-

**ATTACHMENT – D**

C) Change in Promoters' Shareholding (please specify, if there is no change)

**SANJAY KUMAR BERIWAL (HUF)**

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	25000	7.30%	25000	7.30%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	Transfer Dt. 31.03.2017	Transfer Dt. 31.03.2017	Transfer Dt. 31.03.2017	Transfer Dt. 31.03.2017
	At the end of the year	47500	13.78%	47500	13.78%

## USHA GRIHA NIRMAN PVT LTD

4/1, Middleton Street, Kolkata – 700 071

CIN: U45201WB2004PTC098727

PHONE NUMBER: - ( 33 ) - 22833425/9831004546

EMAIL ID: -usha\_nirmanpvt@yahoo.com

### USHA BERIWAL

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	54000	15.77%	54000	15.77%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	No Change	No Change	No Change	No Change
	At the end of the year	54000	15.77%	54000	15.77%

### PIYUSH BERIWAL

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	10000	2.92%	10000	2.92%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity	No	No Change	No	No Change

For Usha Griha Nirman Pvt. Ltd.

*S. K. B.*

Director,

For Usha Griha Nirman Pvt. Ltd.

*Usha B.*

Director,

**USHA GRIHA NIRMAN PVT LTD**

4/1, Middleton Street, Kolkata – 700 071

CIN: U45201WB2004PTC098727

PHONE NUMBER: - ( 33 ) - 22833425/9831004546

EMAIL ID: -usha\_nirmanpvt@yahoo.com

etc.):	Change		Change	
At the end of the year	10000	2.92%	10000	2.92%

**SANJAY KUMAR BERIWAL**

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	91000	26.57%	91000	26.57%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	No Change	No Change	No Change	No Change
	At the end of the year	91000	26.57%	91000	26.57%

**BUIDCON FINANCE LTD**

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company



**USHA GRIHA NIRMAN PVT LTD**

4/1, Middleton Street, Kolkata – 700 071

CIN: U45201WB2004PTC098727

PHONE NUMBER: - ( 33 ) - 22833425/9831004546

EMAIL ID: -usha\_nirmanpvt@yahoo.com

At the beginning of the year	12500	3.65%	12500	3.65%
Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	Transfer Dt. 31.03.2017	Transfer Dt. 31.03.2017	Transfer Dt. 31.03.2017	Transfer Dt. 31.03.2017
At the end of the year	-	-	-	-

**BHOLEBABA FINANCIAL MANAGEMENT PRIVATE LIMITED**

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	10000	2.92%	10000	2.92%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	Transfer Dt. 31.03.2017	Transfer Dt. 31.03.2017	Transfer Dt. 31.03.2017	Transfer Dt. 31.03.2017
	At the end of the year	-	-	-	-

**USHA GRIHA NIRMAN PVT LTD**

4/1, Middleton Street, Kolkata – 700 071

CIN: U45201WB2004PTC098727

PHONE NUMBER: - ( 33 ) - 22833425/9831004546

EMAIL ID: -usha\_nirmanpvt@yahoo.com

**SHRIGAURI BARTER PRIVATE LIMITED**

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	140000	40.88%	140000	40.88%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	No Change	No Change	No Change	No Change
	At the end of the year	140000	40.88%	140000	40.88%

**ATTACHMENT – E**

**iv) Shareholding Pattern of top ten Shareholders (other than Directors & Promoters)**

Sl. No.-	Name of Shareholders	No. of Shares held at the beginning of the year	Increase /Decrease	No. of Shares held at the end of the year	% of Total Share
Not Applicable					

For Usha Griha Nirman Pvt. Ltd.

*S. B. Barter*

Director.

For Usha Griha Nirman Pvt. Ltd.

*Usha Barter*

Director.

# USHA GRIHA NIRMAN PVT LTD

4/1, Middleton Street, Kolkata – 700 071

CIN: U45201WB2004PTC098727

PHONE NUMBER: - ( 33 ) - 22833425/9831004546

EMAIL ID: -usha\_nirmanpvt@yahoo.com

## ATTACHMENT - F

### v) Shareholding Pattern of Directors & Key Managerial Person SANJAY KUMAR BERIWAL

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	91000	26.57%	91000	26.57%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	No Change	No Change	No Change	No Change
	At the end of the year	91000	26.57%	91000	26.57%

### USHA BERIWAL

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	54000	15.77%	54000	15.77%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	No Change	No Change	No Change	No Change

For Usha Griha Nirman Pvt. Ltd.

SAR

Director.

For Usha Griha Nirman Pvt. Ltd.

Ush Ber

Director

**USHA GRIHA NIRMAN PVT LTD**

4/1, Middleton Street, Kolkata – 700 071

CIN: U45201WB2004PTC098727

PHONE NUMBER: - ( 33 ) - 22833425/9831004546

EMAIL ID: -usha\_nirmanpvt@yahoo.com

allotment /transfer / bonus/ sweat equity etc.):	Change	No Change	Change	No Change
At the end of the year	54000	15.77%	54000	15.77%

**ATTACHMENT - G**

**5. INDEBTEDNESS OF THE COMPANY INCLUDING INTEREST OUTSTANDING/ACCRUED BUT NOT DUE FOR PAYMENT.**

Particulars	Secured Loans(Rs.)	Unsecured Loans(Rs.)	Total Indebtedness (Rs.)
Indebtedness at the beginning of the financial year-			
i) Principal Amount	26799736	53541800	80341536
ii) Interest due but not paid	Nil	Nil	Nil
iii) Interest Accrued but not due	Nil	Nil	Nil
Change in Indebtedness during the financial year-			
-Addition	Nil	13929489	13929489
-Reduction	26328987	Nil	26328987
Indebtedness at the end of the financial year			
i) Principal Amount	470748	67471289	67942037
ii) Interest due but not paid	Nil	Nil	Nil
iii) Interest Accrued but not due	Nil	Nil	Nil

For Usha Griha Nirman Pvt. Ltd.

*S. K. B.*

Director.

For Usha Griha Nirman Pvt. Ltd.

*Usha Banerjee*

Director.

**USHA GRIHA NIRMAN PVT LTD**

4/1, Middleton Street, Kolkata - 700 071

CIN: U45201WB2004PTC098727

PHONE NUMBER: - ( 33 ) - 22833425/9831004546

EMAIL ID: -usha\_nirmanpvt@yahoo.com

**ANNEXURE II TO THE DIRECTORS' REPORT**

**Form No. AOC-2**

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

**Details of contracts or arrangements or transactions at arm's length basis:**

PARTICULARS	Sanjay Beriwal	Usha Beriwal	Chetki Properties Pvt Ltd
Nature of Relationship	He is a Director of the company	She is a Director of the company	Sanjay Beriwal is a common Director
Nature of contracts / arrangements / transactions	Remuneration	(Remuneration)	Amount Given As Loan
Duration of contracts / arrangements / transactions	On going	On going	On going
Salient features of contracts / arrangements / transactions, including value, if	Rs. 7,20,000	Rs. 7,20,000	Rs.20,000

For Usha Griha Nirman Pvt. Ltd.

*S. B. B.*

Director.

For Usha Griha Nirman Pvt. Ltd.

*Usha Beriwal*

**USHA GRIHA NIRMAN PVT LTD**

4/1, Middleton Street, Kolkata – 700 071

CIN: U45201WB2004PTC098727

PHONE NUMBER: - ( 33 ) - 22833425/9831004546

EMAIL ID: -usha\_nirmanpvt@yahoo.com

any			
Justification for entering into such contracts / arrangements / transactions	He is a Director of the company	As Company has given remuneration to Usha Beriwal	As Company has given loan to Chetki Properties Pvt Ltd
Date(s) of approval by the Board Resolution	Nil	Nil	Nil

For Usha Griha Nirman Pvt. Ltd.

*S. Beriwal*

Director.  
(Director)

Sanjay Kr Beriwal

DIN -00462308

For Usha Griha Nirman Pvt. Ltd.

*Usha Beriwal*

Director.

(Director)

Usha Beriwal

DIN -00462301

Place: - Kolkata

Date:- 24/08/2017

## INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF

**USHA GRIHA NIRMAN PRIVATE LIMITED**

**Report on the Financial Statements for the year ended on March 31, 2017**

We have audited the accompanying financial statements of **USHA GRIHA NIRMAN PRIVATE LIMITED** ("the Company") which comprise the Balance Sheet as at March 31, 2017, the Statement of Profit & Loss and the Cash Flow Statement for the year ended on that date, and a summary of 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 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 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, 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.

### **Auditors' 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 there under.

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 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 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 accounting policies used and the reasonableness of the accounting estimates made by 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.

### Opinion

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

- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2017;
- (b) in the case of the Statement of Profit & Loss, of the profit for the year ended on that date;
- (c) in the case of the Cash Flow Statement as on that date;

### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2017 issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, we enclose as an Annexure a statement on the matters specified in paragraphs 3 and 4 of the said Order.
2. As required by section 143(3) of the Act, we further 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 appears from our examination of those books.
  - c) According to the information and explanations given to us, the company does not have any branch, and therefore we have nothing to comment thereon in terms of sub-clause (b) of Section 143(3) of the Act;
  - d) The Balance Sheet, the Statement of Profit and Loss, & Cash Flow Statement are dealt with by this Report are in agreement with the books of account and returns.
  - e) In our opinion, the aforesaid financial statements dealt with this report comply with the Accounting Standards referred to in Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - f) On the basis of written representations received from the Directors as on March 31, 2017 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2017 from being appointed as a director in terms of sub-section (2) of section 164 of the Act.
  - g) 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 B' and







- b) With respect to the other matters included in the Auditor's Report and to the best of our information and according to the explanations given to us in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 :
- i. The Company does not have any pending litigations which would impact its financial position in its financial statement.
  - ii. The Company did not have any long-term contracts including derivatives 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.
  - iv. The Company has provided requisite disclosure in its standalone financial statement as to holding as well as dealings in specified bank notes during the period from 8<sup>th</sup> November, 2016 to 30<sup>th</sup> December, 2016 and this are in accordance with books of account maintained by the Company. **Refer Note A27 of Standalone Financial statement.**

Place: Kolkata  
Date: 24/08/2017

For MUSKARA & ASSOCIATES  
Chartered Accountants  
Firm Registration No: 322887E

CA ANAND MUSKARA  
Partner  
Membership No: 057243



### Annexure A to the Independent Auditor's Report

Statement referred to in our report of even date to the members of USHA GRIHA NIRMAN PRIVATE LIMITED on the financial statements for the year ended 31st March, 2017.

(i) **Fixed Assets**

- a) The Company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.
- b) The fixed assets were physically verified during the year by the management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(ii) **Inventories**

- a) The inventory has been Physically Verified during the year by the management .In our Opinion, the frequency of verification is reasonable.
- b) The Procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the company and nature of the business.
- c) The company is maintaining proper records of inventory. The discrepancies noticed on verification between the physical stock and the book records were not material.

(iii) **Granting of Loans**

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 Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.

(iv) **Compliance of sec.185 & 186 of the Companies Act,2013**

The Company has not given any loan as per section 185(1)(a) and 186(1)(a) of the Companies Act, 2013. Accordingly, paragraph 3(iv) of the Order is not applicable.

(v) **Acceptance of Deposit**

The Company has not accepted any deposit within the meaning of section 73 to 76 or any other relevant provisions of the Act and the rules framed there under. The directives issued by the Reserve Bank of India are not applicable to the Company.

(vi) **Maintenance of Cost Records**

As per information and explanations given by the management, maintenance of cost records as prescribed by the Central Government under section 148(1) of the Act is not applicable to the Company.

(vii) **Deposit of Statutory Dues**

- a) On the basis of our examination, the Company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues, to the extent applicable, with appropriate authorities and no undisputed amounts payable in respect of the





aforesaid dues were outstanding as at 31st March, 2017 for a period of more than six months from the date of becoming payable.

- b) According to the information and explanations given to us by the management, there is no disputed dues payable in respect of statutory dues.
- c) The amount required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 2013 and rules made there under is not applicable to the said company.

(viii) **Default in repayment of dues**

In our opinion and according to the information and explanation given to us, the company has not defaulted in the payment of dues to banks. The company has not taken loan from financial institutions.

(ix) **Money Raised Through Public Issue & Term Loans - Application**

The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3(ix) of the Order is not applicable.

(x) **Fraud Reporting**

In our opinion and according to the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the year that causes the financial statements materially misstated.

(xi) **Managerial Remuneration**

In our opinion and according to the information and explanations given to us and based on our examination of records of the company, The Company has not paid or provided any managerial remuneration. The company has not made any contravention in the provisions of Section 197 read with Schedule V to the Act.

(xii) **Requirement By A Nidhi Company**

In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

(xiii) **Related Party Transactions**

In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

(xiv) **Preferential Allotment/Private Placement**

Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.





(xv) **Non Cash Transactions With Specified Person(S)**

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

(xvi) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For MUSKARA & ASSOCIATES  
Chartered Accountants  
Firm Registration No: 322887E

A handwritten signature in cursive script, appearing to read 'Anand Muskara'.



CA Anand Muskara  
Partner

Membership No: 057243

Place: Kolkata  
Date: 24/08/2017



(xv) **Non Cash Transactions With Specified Person(S)**

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

(xvi) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

Place: Kolkata  
Date: 24/08/2017

For **MUSKARA & ASSOCIATES**  
Chartered Accountants  
Firm Registration No: 322887E



**CA Anand Muskara**  
Partner  
Membership No: 057243

**Annexure B to the Independent Auditor's Report**

Statement referred to in our report of even date to the members of USHA GRIHA NIRMAN PRIVATE LIMITED, on the financial statements for the year ended 31st March, 2017.

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of USHA GRIHA NIRMAN PRIVATE LIMITED, ("the Company") as of March 31, 2017 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

**Management's 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 the essential components of internal control 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 the 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, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the 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 an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the 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 respects.





Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their 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 reliability of financial reporting and the 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 (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements 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 that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.





**Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For MUSKARA & ASSOCIATES**  
**Chartered Accountants**  
Firm Registration No: 322887E

*Anand Muskara*

**CA Anand Muskara**  
Partner  
Membership No: 057243



Place: Kolkata  
Date: 24/08/2017



**USHA GRIHA NIRMAN PVT LTD**

**BALANCE SHEET AS AT 31ST MARCH, 2017**

S.NO.	PARTICULARS	NOTE NO.	Figures as at the end of current reporting period 31.03.2017	Figures as at the end of previous reporting period 31.03.2016
			Amount in (Rs)	Amount in (Rs)
<b>A</b>	<b><u>EQUITY AND LIABILITIES</u></b>			
1	<b>Shareholders Funds</b>			
	a) Share Capital	A1	3,425,000.00	3,425,000.00
	b) Reserve & Surplus	A2	9,331,179.30	7,827,131.44
2	<b>Non Current Liabilities</b>			
	a) Long Term Borrowings	A3	66,692,037.97	80,341,536.59
3	<b>Current Liabilities</b>			
	a) Short Term Borrowings	A4	1,250,000.00	-
	b) Trade Payable	A5	6,697,161.48	964,021.48
	c) Other Current Liabilities	A6	22,283,194.81	25,940,961.00
	d) Short Term Provisions		-	-
	<b>Total</b>		<b>109,678,573.56</b>	<b>118,498,650.51</b>
<b>B</b>	<b><u>ASSETS</u></b>			
1	<b>Non - Current Assets</b>			
	a) Fixed Assets			
	(i) Tangible Assets		1,825,638.34	2,476,028.33
	b) Non Current Investments	A7	287,994.89	309,500.00
	c) Deferred Tax Assets		377,301.00	342,637.00
2	<b>Current Assets</b>			
	a) Inventories	A8	89,277,530.59	91,089,929.68
	b) Trade Receivables	A9	8,447,415.00	8,200,000.00
	c) Cash and cash equivalents	A10	3,642,768.74	9,233,109.50
	d) Short-term loan and advances	A11	5,283,050.00	5,713,550.00
	e) Other Current assets	A12	536,875.00	1,133,896.00
	<b>Total</b>		<b>109,678,573.56</b>	<b>118,498,650.51</b>

**For MUSKARA & ASSOCIATES**

Firm Reg.No.322887E

Chartered Accountants

*Anand Muskara*

Anand Muskara  
Partner

Membership No.057243

Place :- Kolkata

Dated :- 24/08/2017



For and on behalf of the Board of Directors  
**For Usha Griha Nirman Pvt. Ltd.**

*Sanjay K. Beriwal*

Sanjay K. Beriwal  
(Director)

DIN : 00462308

*Usha Beriwal*  
**For Usha Griha Nirman Pvt. Ltd.**

Usha Beriwal  
(Director)

DIN : 00462301

Director.

**USHA GRHA NIRMAN PVT LTD**

**PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31.03.2017**

SI NO.	PARTICULARS	NOTE NO.	Figures as at the end of current reporting period 31.03.2017	Figures as at the end of previous reporting period 31.03.2016
			Amount in (Rs)	Amount in (Rs)
	<b>Income</b>			
I	Revenue From Operations	B1	51,805,883.89	80,394,264.00
II	Other Income	B2	1,662,952.27	778,450.56
III	<b>Total Revenue (I +II)</b>		<b>53,468,836.16</b>	<b>81,172,714.56</b>
	<b>Expenses</b>			
	a) Cost of Completed Project	B3	51,116,389.56	80,782,669.00
	b) Employee benefits expense	B4	1,100.00	-
	c) Finance Charges	B5	3,604.93	9,365.07
	d) Depreciation and amortization exp.	B6	650,390.00	894,285.02
	e) Other Expenses	B7	149,308.00	533,961.00
	<b>Total expenses</b>		<b>51,920,792.49</b>	<b>82,220,280.09</b>
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>1,548,043.67</b>	<b>(1,047,565.53)</b>
VI	Exceptional Items		-	-
VII	<b>Profit before extraordinary items and tax ( V-VI)</b>		<b>1,548,043.67</b>	<b>(1,047,565.53)</b>
VIII	Extraordinary items		-	-
IX	<b>Profit before tax ( VII-VIII)</b>		<b>1,548,043.67</b>	<b>(1,047,565.53)</b>
X	Tax Expense			
	(1) Current Tax		258,671.81	-
	(2) Deferred Tax		(34,664.00)	(97,256.00)
	(3) MAT Credit Entitlement		-	-
XI	<b>Profit ( Loss) for the period from continuing operations (IX-X)</b>		<b>1,324,035.86</b>	<b>(950,309.53)</b>
XII	<b>Profit ( Loss ) For the period</b>		<b>1,324,035.86</b>	<b>(950,309.53)</b>
XIII	Earning per equity share			
	(1) Basic		3.87	(2.77)
	(1) Diluted		3.87	(2.77)

Summary of Significant Accounting Policies  
See accompanying notes forming part of the financial statements  
As Per Our Report of Even Date Annexed

**For MUSKARA & ASSOCIATES**

Firm Reg.No.322887E  
Chartered Accountants

*Anand Muskara*

Anand Muskara

Partner

Membership No.057243

Place :- Kolkata

Dated :- 24/08/2017



C

For and on behalf of the Board of Directors  
For Usha Griha Nirman Pvt. Ltd.      For Usha Griha Nirman Pvt. Ltd.

*SAB*

*Usha Beni*

**Director.**

Sanjay Kr Beriwal  
(Director)

DIN : 00462308

Usha Beriwal  
(Director)

DIN : 00462301

**Director**

**USHA GRIHA NIRMAN PVT LTD**

U45201WB2004PTC098727

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2017**

Particulars	(in Rs.)	
	For the year ended 31.03.2017	For the year ended 31.03.2016
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit / (Loss) before Tax as per Statement of Profit & Loss	1,324,035.86	(1,047,565.53)
<b>Adjustment For:</b>		
- Depreciation & Amortization	650,390.00	894,285.02
- Earlier Year Taxes	1,710.00	
- Expenses added back as per ITO	(181,722.00)	
<b>Interest Income</b>		
- Interest against late payment	35,000.00	17,056.00
- Interest on income tax refund	15,930.00	3,290.00
- From fixed deposit	176,803.52	455,640.56
<b>Operating Cash Flow Before Working Capital Changes</b>	2,022,147.38	322,706.05
<b>Movement In Current / Non current Assets &amp; Liabilities:</b>		
- (Increase) or Decrease in Inventories	1,812,399.09	40,244,172.28
- (Increase) or Decrease in Current Assets	1,027,521.00	(1,775,834.00)
- (Increase) or Decrease in non- Current Assets	21,505.11	
- Increase or (Decrease) in Current Liabilities	(3,337,797.20)	(34,766,677.98)
- Increase or (Decrease) in Long Term Liabilities		
- Increase or (Decrease) in Short Term Borrowings	1,250,000.00	
- (Increase) or Decrease in Trade Receivables	(247,415.00)	24,157.00
- (Increase) or Decrease in Trade Payables	5,733,140.00	(2,609,030.81)
<b>Cash Generated From Operations</b>	8,281,500.38	1,439,492.54
Direct Taxes Paid	-	-
<b>Net Cash Generated From Operating Activities</b>	8,281,500.38	1,439,492.54
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
- Fixed Assets purchased/Sold (net)		(1,455,966.00)
<b>Interest received</b>		
- Interest against late payment	(35,000.00)	(17,056.00)
- Interest on income tax refund	(15,930.00)	(3,290.00)
- From fixed deposit	(176,803.52)	(455,640.56)
<b>Net Cash Generated From Investing Activities</b>	(227,733.52)	(1,931,952.56)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of Loan	(13,649,498.62)	(10,822,615.30)
<b>Net Cash Used in Financing Activities</b>	(13,649,498.62)	(10,822,615.30)
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	(5,595,731.76)	(11,315,075.32)
<b>D. Opening Balance Cash &amp; Cash Equivalents</b>	9,233,109.50	20,548,184.82
<b>E. Closing Balance Cash &amp; Cash Equivalents</b>	3,642,768.74	9,233,109.50

Summary of Significant Accounting Policies  
See accompanying notes forming part of the financial statements  
As Per Our Report of Even Date Annexed

**For MUSKARA & ASSOCIATES**

Firm Reg No.321887E

Chartered Accountants

*Anand Muskhara*  
Anand Muskhara

Partner

Membership No.057243

Place :- Kolkata

Dated :- 24.08.2017



For and on behalf of the Board of Directors

*Sanjay Kr Beriwal*  
Sanjay Kr Beriwal  
(Director)

DIN : 00462308

*Usha Beriwal*  
Usha Beriwal  
(Director)

DIN : 00462301

**SIGNIFICANT ACCOUNTING POLICIES ADOPTED IN THE PRESENTATION OF THE ACCOUNTS AS UNDER**

C :-

**C1 ACCOUNTING CONCEPTS, CONVENTIONS & SYSTEMS**

The financial statements are prepared on the basic concept of going concern under historical cost convention on Accrual Basis and comply with the Accounting Standards (AS) issued by the Institute of Chartered Accountants of India (ICAI), referred to in Section 211 (3C) of the Companies Act, 1956.

**C2 USE OF ESTIMATES**

The preparation of financial statements requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Further results could differ from these estimates.

**C3 FIXED ASSETS & DEPRECIATION**

a) Fixed Assets are stated at cost (of acquisition/ construction, as the case may be) net of CENVAT (if any), less accumulated depreciation and accumulated impairment losses, if any. All costs, including borrowing costs up to the date asset is put to use are capitalized.

b) Expenses relating to project, prior to commencement of commercial operation, are considered as pre-operative expenditure and shown under capital work-in-progress.

c) Depreciation is provided under the WDV method at the rates provided by schedule - XIV to the Companies Act, 1956.

**C4 REVENUE RECOGNITION**

Income & Expenditure are recognized on accrual basis and provision is made for all known expenses.

**C5 RETIREMENT BENEFITS**

No retirement benefit has been attributed to the employee of the company. The liability towards retirement benefits in respect of employees will be accounted for as and when they will arise.

**C6 PRIOR PERIOD ITEMS:**

Prior period items ( if any ) are shown under the head Prior period adjustment in Profit & Loss account and Balance Sheet as the case may be.

**C7 IMPAIRMENT OF ASSETS:**

The Company assesses at each Balance Sheet date, whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the "recoverable amount" of asset. An impairment loss is charged to the Profit and Loss Account in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting periods is reversed if there has been a change in the estimate of the recoverable amount.

**C8 TAXES ON INCOME**

Income Tax expense comprises current tax and deferred tax charge or release. Provision for tax on income for the year (i.e. Current Tax) is made after considering the various deductions/relief admissible under the Income Tax Act, 1961. Deferred tax assets arising from unabsorbed depreciation or carry forward losses are recognized only if there is virtual certainty of realization of such amounts. Other deferred tax assets are recognized only to the extent there is reasonable certainty of realization in future. Such assets are reviewed at each Balance Sheet date to reassess the realization.



**Usha Griha Nirman Pvt Ltd**

**4A, Middleton Street, Kolkata - 700 071**

**C9 DISCLOSURE IN TERM OF AS 29:**

A provision is recognized when there is a present legal or statutory obligation as a result of past events, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities are recognized only when there is a possible obligation arising from past events due to occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or where any present obligation cannot be made. Obligation are assessed on an ongoing basis and only those having a largely probable outflow of resources are recognized. Contingent assets are not recognized in the financial statements.

**C10 EARNING PER SHARE**

The company reports basic and diluted Earning per share (EPS) in accordance with Accounting Standard (AS)-20 on "Earning per Share". Basic EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding at the year end. Diluted EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year as adjusted for the effects of dilutive potential equity shares except where the results are anti-dilutive.

**C11 INVESTMENTS**

Current Investments are valued at lower of Cost or Realizable value. Realizable value means the net value which can be realized in ordinary course of business.



**USHA GRIHA NIRMAN PVT LTD**

Notes for Financial Statement for the year ended March 31, 2017

	Figures as at the end of current reporting period 31.03.2017		Figures as at the end of previous reporting period 31.03.2016
<b>NOTE - A1</b>			
<b>SHARE CAPITAL</b>			
<b>AUTHORISED</b>			
380000 equity shares (P.Y. 380000) of Rs. 10/- each	3,800,000.00		3,800,000.00
<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b>			
342500(P.Y.3,42,500) Equity Shares of Rs. 10/- each fully paid up in cash	3,425,000.00		3,425,000.00
	3,425,000.00		3,425,000.00
<b>RECONCILIATION OF SHARES OUTSTANDING AT THE BEGINNING AND AT THE END OF THE YEAR</b>			
Share Outstanding at the beginning	No. of Shares 342,500		No. of Shares 342,500
Add- Issued during the period	-		-
Less- Deduction during the period	-		-
Share Outstanding at the end of reporting period	342,500		342,500

**TERMS/RIGHTS ATTACHED TO EQUITY SHARES**

The company has one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all the preferential payments, in proportion to the capital paid up by the shareholders.

Name of Shareholder	As At March 31, 2017		As At March 31, 2016	
	No. of Shares	Percentage( % )	No. of Shares	Percentage( % )
Strigwari Barter (P) Ltd	140,000	40.88%	140,000	40.88%
Usha Beriwal	54,000	15.77%	54,000	15.77%
Sarjay Beriwal	91,000	26.57%	91,000	26.57%
Sarjay Beriwal(HUF)	47,500	13.78%	25,000	7.30%
<b>TOTAL</b>	<b>332,500</b>		<b>310,000</b>	

**USHA GRIHA NIRMAN PVT LTD**

Notes for Financial Statement for the year ended March 31, 2017

	Figures as at the end of current reporting period 31.03.2017		Figures as at the end of previous reporting period 31.03.2016	
	Amount in (Rs)			
NOTE - A2	AS AT			
	March 31, 2017		March 31, 2016	
<b>RESERVE &amp; SURPLUS</b>				
<b>A) Surplus (deficit) in the statement of profit and loss</b>				
Opening Balance	(2,797,868.56)		(1,899,643.47)	
Profit & Loss after Tax	1,324,035.86		(950,309.53)	
	(3,473,832.70)		(2,849,953.00)	
Less Depreciation Shortly Charged Earlier			62,727.56	
Less Earlier Year Taxes	1,710.00			
Add: Expenses Added back as per ITO	181,722.00			
Add: Deferred Tax Adjustment			114,812.00	
	(1,293,820.70)	(1,293,820.70)	(2,797,868.56)	(2,797,868.56)
<b>Net surplus in the statement of profit and loss</b>		(1,293,820.70)		(2,797,868.56)
<b>B) Securities Premium</b>				
Opening Balance	10,625,000.00		10,625,000.00	
Add: Addition during the year				
Closing Balance		10,625,000.00		10,625,000.00
<b>Total Reserves and Surplus (A +B)</b>		9,331,179.30		7,827,131.44
<b>NOTE - A3</b>				
<b>LONG TERM BORROWINGS</b>				
<b>Secured Loan</b>				
<b>From Finance Company</b>				
- HDFC Bank(Mercedes Car Loan)		67,025.97		830,553.59
- HDFC Bank(Bientra Car Loan)		403,723.00		769,183.00
- LIC Housing Finance Ltd (Secured Loan)				25,200,000.00
<b>Secured Against</b>				
1. Shop at S.K.Deb Road shown in closing stock				
2. Land at 476, Kumbhkhali Road Kamalgachi Kolkata				
3. Personal Guarantee of Directors				
<b>UnSecured Loan</b>				
Loan From Body Corporate		49,221,289.00		38,214,157.00
Loan From Siddhivivayak Realcon(JV)		17,000,000.00		15,327,643.00
		66,692,037.97		80,341,536.59
<b>NOTE - A4</b>				
<b>CURRENT LIABILITIES</b>				
<b>SHORT TERM BORROWINGS</b>				
Loan From Director		1,250,000.00		-
		1,250,000.00		-
<b>NOTE - A5</b>				
<b>TRADE PAYABLES</b>				
For Other		6,697,161.48		964,021.48
		6,697,161.48		964,021.48

For Usha Griha Nirman Pvt. Ltd.

SUB

Director.

For Usha Griha Nirman Pvt. Ltd.

Usha Ban

Director.



**USHA GRIHA NIRMAN PVT LTD**

Notes for Financial Statement for the year ended March 31, 2017

	Figures as at the end of current reporting period 31.03.2017		Figures as at the end of previous reporting period 31.03.2016	
	Amount in (Rs)			
<b>NOTE-A6</b>				
<b>OTHER CURRENT LIABILITIES</b>				
<b>Advance against Flat Bookings</b>				
- Nakshla (joint venture)			1,401,350.00	
- Vinayak Pride Block A	800,000.00		6,709,481.00	
- Vinayak Pride Block B	15,814,135.00	16,614,135.00	13,670,675.00	21,781,506.00
<b>Short Term Provision</b>				
Provision for Tax (A.Y. 2017-2018)		258,671.81		
Payable to Landlord for Nakshla		2,202,500.00		175,000.00
Deposit from optical Health		141,600.00		141,600.00
Deposit from Flat Owners		2,619,985.00		2,059,360.00
<b>- Liabilities For Expenses</b>				
Service Tax Payable		7,140.00		10,380.00
Swatch Bharat Cess		4,091.00		3,944.00
Krishi Kalyan Cess		255.00		
T.D.S Payable		203,752.00		906,702.00
Salary Liability		191,150.00		1,174,000.00
Audit Fees Payable		35,000.00		25,000.00
P.Tax Payable		4,200.00		3,480.00
Electricity Charges Payable		710.00		1,470.00
Sanjay Kumar Beriwal (Rates & Taxes)				58,519.00
		<b>22,283,194.81</b>		<b>25,940,961.00</b>
<b>NOTE - A7</b>				
<b>Investments in Shares(Unquoted at Cost)</b>				
Lifestyle Abasan Pvt Ltd (5000 shares)		50,000.00		50,000.00
Raylon Vinimay Pvt Ltd (59700 shares)		121,500.00		121,500.00
<b>Investment in LLP</b>				
SkyLimit Commerce LLP (Profit Sharing Ratio 49.92%)		116,494.89		138,000.00
		<b>287,994.89</b>		<b>309,500.00</b>

For Usha Griha Nirman Pvt. Ltd.

S. K. B.

Director.



For Usha Griha Nirman Pvt. Ltd.

Usha Beniwal

Director.



**USHA GRIHA NIRMAN PVT LTD**

Notes for Financial Statement for the year ended March 31, 2017

	Figures as at the end of current reporting period 31.03.2017	Figures as at the end of previous reporting period 31.03.2016
<b>NOTE - A8</b>		
<b>INVENTORIES</b>		
Closing Stock (One Commercial Shop at S.K.Deb Road)	4,500,000.00	1,500,000.00
<b>CONSTRUCTION WIP</b>		
Kansalgachi	44,213,423.35	44,357,531.22
Kansalgachi(RSM)	42,421,928.24	35,641,734.99
Chakraberia	1,142,179.00	
Nuktala	-	9,590,663.47
	<b>88,277,530.59</b>	<b>91,089,929.68</b>
<b>NOTE - A9</b>		
<b>Trade Receivables</b>		
More Than Six Months (Doubtful)	8,200,000.00	8,200,000.00
Aast Vinayak 30, S.K.Deb Road Shop No. 1 G.F		
Others	247,415.00	
	<b>8,447,415.00</b>	<b>8,200,000.00</b>
<b>NOTE - A10</b>		
<b>CASH AND CASH EQUIVALENTS</b>		
Cash in hand (As certified by Director)	247,807.08	1,432,650.08
<b>Fixed Deposits</b>		
Auto Fixed Deposit	2,135,579.02	2,340,000.00
FD with ING Vysya Bank	1,314,695.32	1,246,771.85
<b>Balance with Banks</b>		
<b>Cash at Bank with Scheduled Bank in Current account</b>		
ING Vyasya Bank	(115,404.30)	(523,551.83)
ING Vyasya Bank(Escrow Link Current A/C-4961)	46,099.96	4,819,703.31
Vinaya Pride Escrow A/C 8817	13,991.66	17,536.09
	<b>3,642,768.74</b>	<b>9,233,109.50</b>
<b>NOTE - A11</b>		
<b>SHORT TERM LOAN AND ADVANCES</b>		
(Advance Receivable in cash or in kind or for value to be received)		
<b>Advance to Suppliers</b>	1,813,050.00	3,213,550.00
Advance against Land Procurement	950,000.00	
<b>Advance to Related Parties</b>		
Other Loan	20,000.00	
Tirupati Assets Pvt Ltd(Advance For Land)	2,500,000.00	2,500,000.00
	<b>5,283,050.00</b>	<b>5,713,550.00</b>
<b>NOTE - A12</b>		
<b>OTHER CURRENT ASSETS</b>		
SD with CESC	58,881.00	58,881.00
SD with optival health care	12,110.00	12,110.00
SD WBSSEDCL (10247087)	39,310.00	39,310.00
SD WBSSEDCL (10247094)	39,310.00	39,310.00
TDS Receivables(FY-14-15)	-	1,710.00
TDS Receivables(FY-15-16)	-	154,094.00
TDS Receivables(FY-16-17)	239,524.00	-
Income Tax Refundable	5,898.00	5,898.00
Prepaid Road Tax	72,699.00	126,967.00
Service Tax Input	4,564.00	470,954.00
Advance tax (fy 15-16)	-	200,000.00
Education cess Input	8,373.00	
Krishi Kalyan Cess Input	11,699.00	
SHEC Input	4,193.00	
Rent Receivable	28,498.00	24,662.00
Rates & Taxes Receivable	8,905.00	
LIC Housing Finance Ltd	2,911.00	
	<b>536,875.00</b>	<b>1,133,896.00</b>

For Usha Griha Nirman Pvt. Ltd.

*SUB*

Director.

For Usha Griha Nirman Pvt. Ltd.

*Usha Beni*

Director.



**Usha Griha Nirman Pvt Ltd**  
4/1, Middleton Street, Kolkata - 700 071

<b>NOTE - A13</b> <b>EARNING PER SHARE (EPS)</b>	<b>Amount in (Rs)</b> <b>AS AT 31.03.17</b>	<b>Amount in (Rs)</b> <b>AS AT 31.03.16</b>
Net Profit(Loss) after tax	1,324,035.86	(950,309.53)
Weighted average no. of equity shares (Nos.)	342,500	342,500
Weighted average no. of diluted equity shares (Nos.)	342,500	342,500
Nominal Value of Equity Shares	10.00	10.00
Basic Earnings(Loss) per share	3.87	(2.77)
Diluted Earnings(Loss) per share	3.87	(2.77)

**NOTE - A14**

**Due to Small Scale Industrial Undertaking :**

There are no Micro, Small and Medium Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days at the Balance Sheet date computed on unit wise basis. The above information regarding Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the auditors.

The details of amount outstanding to Micro, Small and Medium Enterprises under the Micro, Small and Medium Enterprises Development Act, 2005(MSME Act), based on the available information with the Company as under:

<b>Particulars</b>	<b>As at 31.03.2017</b>	<b>As at 31.03.2016</b>
Principal Amount due and remaining paid	Nil	Nil
Interest due on (1) above and the unpaid interest	Nil	Nil
Interest paid on all delayed payments under the MSME Act	Nil	Nil
Payment made beyond the appointed day during the year	Nil	Nil
Interest due and payable for the period of delay other than above	Nil	Nil
Interest accrued and remaining paid	Nil	Nil
Amount of further interest remaining due and payable in succeeding years	Nil	Nil

**NOTE - A15**

**PHYSICAL VERIFICATION**

Physical Verification of cash was done by the Management on which the auditor has kept reliance.

**NOTE - A16**

Additional information pursuant to the provision of the Companies Act, 2013 are not given as they are not applicable to the Company during the year under review.

**NOTE - A17**

The balances of Sundry Debtors, Sundry Creditors, Advances and Lenders are subject to confirmation/reconciliation and adjustments if any.

For Usha Griha Nirman Pvt. Ltd.  
S. K. B. S.

Director.

For Usha Griha Nirman Pvt. Ltd.  
Usha B. S.

Director.



**Usha Griha Nirman Pvt Ltd**

4/1, Middleton Street, Kolkata - 700 071

**NOTE - A18**

**RETIREMENT BENEFITS (AS-15):**

(A) There is no gratuity liability as on 31st March, 2013. Gratuity will be accounted for on accrual of liability after the completion of statutory period as per the Payment of Gratuity Act, 1972.

(B) The Company neither deducts provident fund nor makes any contribution towards it as the same is not applicable to the Company.

(C) All other short term employee benefits, if required, are accounted for on payment basis.

**NOTE - A19**

**SEGMENT REPORTING (AS - 17)**

Since the company is engaged in single business, the disclosure requirement relating to primary and secondary segment as per Accounting Standard - 17 is not applicable to the company. Similarly the area of operation of the company is within one geographical segment only, the disclosure relating to geographical segment is also not applicable.

**NOTE - A20**

Recoverable amount of assets or the recoverable amount of the cash generating unit to which the asset belongs is not less than the carrying amount, hence no provision is required on account of impairment of assets as on the date of Balance Sheet as per AS 28 issued by ICAI.

**NOTE - A21**

**Contingent Liabilities and Commitments (to the extent not provided for):**

**Contingent Liabilities**

	31.03.2017	31.03.2016
Claims against the company not acknowledged as debt.	Nil	Nil
Guarantees	Nil	Nil
Other money for which the company is contingently liable.	Nil	Nil

**Commitments:**

Estimated amount of contracts remaining to be executed on capital a/c and not provided for	Nil	Nil
Uncalled liability on shares and other investments which are partly paid	Nil	Nil
Other Commitments	Nil	Nil

**NOTE - A22**

**Additional information under the Companies Act 2013**

Expenditure incurred on employees getting remuneration not more than Rs.1,02,00,000/- during the year or not more Rs. 8,50,000/- per month, if employed for a part of the year - Nil

For Usha Griha Nirman Pvt. Ltd.

S. C. B. S.

Director.

For Usha Griha Nirman Pvt. Ltd.

Usha Bend

Director.



**Usha Griha Nirman Pvt Ltd**

4/1, Middleton Street, Kolkata - 700 071

Notes on Financial Statements for the year ended 31st March, 2017

**NOTE - A23**

Name of Related Party and Nature of Relationship & nature of transaction	Year ended			
	March 31, 2017		March 31, 2016	
	Transaction Value	Outstanding Amounts carried in the Balance Sheet	Transaction Value	Outstanding Amounts carried in the Balance Sheet
3(a) Enterprises that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with, the reporting enterprise	-	-	-	-
3(b) Associates and joint ventures of the reporting enterprise and the investing party or venturer in respect of which the reporting enterprise is an associate or a joint venture;  Siddhivinayak Realcon Pvt Ltd Amount given as Joint Venture	-	17,000,000.00	-	15,327,643.00
3(c) Individuals owning, directly or indirectly, an interest in the voting power of the reporting enterprise that gives them control or significant influence over the enterprise, and relatives of any such individual;	-	-	-	-
(d) Key management personnel and relatives of such personnel; <u>Director</u> Sanjay Beriwal (Loan Taken) (Remuneration)	720,000.00	-	720,000.00	486,000.00
Usha Beriwal(advance against remuneration) (Remuneration)	720,000.00	-	720,000.00	436,000.00
(e) Enterprises over which any person described in (c) or (d) is able to exercise significant influence. This includes enterprises owned by directors or major shareholders of the reporting enterprise and enterprises that have a member of key management in common with the reporting enterprise.				
Life Style Abasan(P)Ltd Investment In Shares	-	50,000.00	-	50,000.00
Raylon Vinimay (P) Ltd - Investments in Shares -Advance against Land	-	121,500.00	2,500,000.00	121,500.00
Sky Limit Commerce LLP - Investments in LLP - Loss in LLP transferred	138,000.00 (21,505.11)	116,494.89	-	138,000.00
Tirupati Assets Pvt Ltd -Advance against Land	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00
Chetki Properties Pvt Ltd Amount Given as Loan Interest Receipt Against Loan Given	20,000.00	20,000.00	1,875,000.00	-

For Usha Griha Nirman Pvt. Ltd.

*SUBEL*

Director.

For Usha Griha Nirman Pvt. Ltd.

*Usha Beriwal*

Director.



**NOTE - A24**

Pursuant to the enactment of Companies Act 2013, the company has applied the estimated useful lives as specified in Schedule II. Accordingly the unamortised carrying value is being depreciated / amortised over the revised/ remaining useful lives. The written down value of Fixed Assets whose lives have expired as at 1st April 2014 have been adjusted net of tax, in the opening balance of Profit and Loss Account amounting ( if any )

**NOTE - A25**

We have consider the Lowest Percentage of advance received against flat booking as income and proportionate cost of WIP as expenses of different projects as per below mention estimation:-

Block A	Amt(')
<b>Proportionate income</b>	
There are 30 Flats to be constructed in Block A	
Out of which Booking Advance for 20 flats have been received, Total Consideration of which	87,856,372.00
Proportionate 75% Income for 20 Flats out of 30 Flats booked last year F.Y. 2015-2016	65,892,279.00
Till Date 90% of the Consideration amount received out of which 75% booked last year as shown above and now balance 15% is considered as income	13,258,243.00
<b>Expenses</b>	
80% of the Cost incurred till 31/03/2016 for 30 flats	118,286,763.43
Out Of the Cost, we had considered 75% For 20 Flats out of 30 Flats as Expense in previous F.Y. 2015-2016	73,929,232.00
Balance 5% out of 80% $(118286763.43 * 20/30) - 73929232 =$ Rs. 49,28,610.00 treated as Expenses in current year and WIP incurred in current Year Rs. 14,140,934.38 for 30 Flats out of which expenses of 20 Flats is treated as expenses	14,497,613.82

For Usha Griha Nirman Pvt. Ltd.

*S. R. B.*

Director.

For Usha Griha Nirman Pvt. Ltd.

*Ush Beni*

Director.



Block B	Amt(₹)
<b>Proportionate Income</b>	
There are 24 Flats to be constructed in Block B	
Out of which Booking Advance for 8 flats have been received, Total Consideration of which	33,820,900.00
Proportionate 40% Income for 8 Flats out of 24 Flats booked in the year 2015-2016 as income	13,528,360.00
Out of 24 Flats advance for more 4 flats have been received in F.Y. 2016-17	
Till Date 90% of the Consideration amount received out of which 40% booked last year as shown above and now balance 50% is considered as income	32,628,221.00
<b>Expenses</b>	
Cost incurred till 31/03/2016 for 24 flats	41,125,076.99
Out Of the Cost, we had considered 40% For 8 Flats out of 24 Flats as Expense last year (2015-2016)	5,483,342.00
Balance Cost remains in WIP	35,641,734.99
Proportionate cost for 4 Flats (41125076.99-5483342)=35641734.99*4/16 out of balance cost	8,910,433.75
Cost incurred for the year ended as on 31/03/2017 for 24 flats Rs. 31,381,254.00	
Out Of the Cost, we are considering cost For 12 Flats out of 24 Flats	15,690,627.00
Total cost	24,601,060.75
Note: other than above mentioned 4 flats more 3 flats were booked by Golden gate(4F, 4A & 4B), the booking of which is cancelled before filing of Income tax Return, So we Have not Considered the Income & Expenses of the Same.	

Naktala (Joint Venture)	Amt(₹)
<b>Proportionate Income</b>	
There are 6 Flats to be constructed in Naktala	
Out of which Booking Advance for 3 flats have been received, Total Consideration of which	7,789,000.00
Proportionate 25% of 50% Income for 3 Flats out of 6 Flats booked as income last year 2015-2016	973,625.00
Out of 6 Flats more advance for 3 flats have been received	
And the project is completed as on 31.03.2017 Completion Certificate is received	
till date Consideration is received 90% for all 6 flats which is being treated as income	5,943,925.00
<b>Expenses</b>	
Cost incurred till 31/03/2016 for 6 flats	10,960,758.25
Out Of the Cost, we had considered 25% For 3 Flats out of 6 Flats as Expense in 2015-2016	1,370,095.00
Balance Cost	9,590,663.25
Cost incurred for the year ended 31/03/2017 for 6 Flats	2,427,051.75
Cost transferred to P/L	12,017,715.00
Note:- Revenue from Operation have been booked on receipt basis So we have considered 90% of Income This Year And Cost 10%	

**NOTE - A26**

A Party Named Nilanjan Acharya makes direct payment of 50% to the Landlord itself,

**NOTE - A27**

Disclosure of Specified Bank Notes for F.Y. 2016-17 as per the Notification issued by Ministry Of Corporate Affairs (MCA) dated 30th March, 2017

Details are provided in the Table below:-

	SBNs	Other Demonetization	Total
	Amount	Amount	Amount
Closing Balance as on 08 november 2016	2,900,000.00	23,341.08	2,923,341.08
Add: withdrawal from Bank Account	-	220,000.00	220,000.00
Add: receipts for permitted transactions		0	
Add: receipts for non-permitted transactions		0	
Less: Paid for permitted transactions		27,930.00	27,930.00
Less: Paid for non-permitted transactions		0	
Less: Deposited in Bank Accounts	2,900,000.00	0.00	2,900,000.00
Closing Balance as on 30th December 2016	0.00	215,411.08	215,411.08

For Usha Griha Nirman Pvt. Ltd.

SUB

Director

For Usha Griha Nirman Pvt. Ltd.

Usha Ben

Director



Usha Griha Nirman Pvt Ltd			
Notes to Profit & Loss Account for the year ended 31st March 2017			
	Amount in (Rs)		Amount in (Rs)
	AS AT 31.03.17		AS AT 31.03.16
<b>NOTE - B1</b>			
<b>Revenue From Operation</b>			
Naktalla	5,943,925.00		973,625.00
Vinayak Pride Block A	13,255,243.00		65,892,279.00
Vinayak Pride Block B	32,628,221.00		13,528,360.00
Profit/(Loss) of Sky Limit Commerce LLP	(21,505.11)		-
	51,805,883.89		80,394,264.00
<b>NOTE - B1</b>			
<b>OTHER INCOME</b>			
Discount Received	-		8,285.00
Interest on IT Refund	15,930.00		3,290.00
Interest on Late Payment	35,000.00		17,056.00
Interest on Fixed Deposit	176,803.52		455,640.56
Round Off	939.00		479.00
Misc. Income	210.00		-
Rent Received	314,032.00		283,200.00
Amount received other than Flat booking	9,642.00		10,500.00
Cancellation Charges of Flat Booking	518,484.00		-
Sundry Balance Written off	591,911.75		-
	1,662,952.27		778,450.56

Usha Griha Nirman Pvt Ltd			
Notes to Profit & Loss Account for the year ended 31st March 2017			
	Amount in (Rs)		Amount in (Rs)
	AS AT 31.03.17		AS AT 31.03.16
<b>NOTE - B2</b>			
<b>COST OF PARTIAL COMPLETED PROJECT</b>			
Project At Naktalla	12,017,715.00		1,370,095.00
Project At Vinayak Pride (Block A)	14,497,613.82		73,929,232.00
Project At Vinayak Pride (Block B)	24,601,060.75		5,483,342.00
	51,116,389.56		80,782,669.00
<b>NOTE - B3</b>			
<b>EMPLOYEE BENEFIT EXPENSES</b>			
Staff Welfare	1,100.00		-
	1,100.00		-
<b>NOTE - B4</b>			
<b>Finance Charges</b>			
Bank Charges	2,110.93		7,534.07
Interest on P Tax	296.00		695.00
Interest on Service Tax	255.00		1,081.00
Interest on TDS	543.00		55.00
Late Fees on P Tax	400.00		-
	3,604.93		9,365.07
<b>NOTE - B5</b>			
<b>DEPRECIATION &amp; AMORTIZATION EXPENSES</b>			
Depreciation Expense	650,390.00		894,285.02
Preliminary Expenses w/o	-		-
	650,390.00		894,285.02

For Usha Griha Nirman Pvt. Ltd.

S. G. B.

Director.

For Usha Griha Nirman Pvt. Ltd.

Usha Ben

Director.



## Usha Griha Nirman Pvt Ltd

Notes to Profit &amp; Loss Account for the year ended 31st March 2017

	Amount in (Rs) AS AT 31.03.17		Amount in (Rs) AS AT 31.03.16
<b>NOTE - B6</b>			
<b>OTHER EXPENSES</b>			
Auditors Remuneration (Refer Note A25)	35,000.00		25,000.00
Computer Maintenance(AMC)	4,000.00		-
Car Expenses	54,268.00		407.00
Maintenance Charges	3,000.00		3,330.00
Donation	-		423,000.00
Filing Fees	9,088.00		8,500.00
Repair & Maintenance	-		1,875.00
Membership Charges	-		28,090.00
Freight	-		4,425.00
General Expenses	-		30.00
Late Fees on P.Tax	-		1,000.00
Printing & Stationary	130.00		2,571.00
Profession Tax	5,000.00		2,500.00
Subscription Charges	-		2,969.00
Sundry Balance Written Off	-		13,515.00
Telephone Expenses	6,580.00		7,736.00
Swatch Bharat Cess(RCM)	25,031.00		9,013.00
Trade License	1,950.00		-
Xerox & Typing	5,261.00		-
	149,308.00		533,961.00

	Amount in (Rs) AS AT 31.03.17		Amount in (Rs) AS AT 31.03.16
<b>PAYMENT TO AUDITOR</b>			
As auditor:			
Audit fee	35,000.00		25,000.00
	35,000.00		25,000.00

For Usha Griha Nirman Pvt. Ltd.

S V B

Director.

For Usha Griha Nirman Pvt. Ltd.

S V B

Director.





ATTACHED ASSISTS

TANGIBLE ASSETS	Description	31.03.2016		31.03.2017		31.03.2018		31.03.2019		31.03.2020	
		As at	Additions	As at	Additions	As at	Additions	As at	Additions	As at	Additions
Air Conditioner		47,114.10	-	47,114.10	-	47,114.10	-	47,114.10	-	47,114.10	-
Colour TV		10,000.10	-	10,000.10	-	10,000.10	-	10,000.10	-	10,000.10	-
EMALX Machines		5,600.21	-	5,600.21	-	5,600.21	-	5,600.21	-	5,600.21	-
Furniture & Fixture		86,252.96	-	86,252.96	-	86,252.96	-	86,252.96	-	86,252.96	-
Laptop		2,443.98	-	2,443.98	-	2,443.98	-	2,443.98	-	2,443.98	-
Computer		24,986.08	-	24,986.08	-	24,986.08	-	24,986.08	-	24,986.08	-
Printer		16,794.09	-	16,794.09	-	16,794.09	-	16,794.09	-	16,794.09	-
Mobile		44,611.09	-	44,611.09	-	44,611.09	-	44,611.09	-	44,611.09	-
Motor Car		4,084,157.00	-	4,084,157.00	-	4,084,157.00	-	4,084,157.00	-	4,084,157.00	-
Other		25,915.00	-	25,915.00	-	25,915.00	-	25,915.00	-	25,915.00	-
<b>Total</b>		<b>4,962,090.53</b>	<b>-</b>	<b>4,962,090.53</b>	<b>-</b>	<b>4,962,090.53</b>	<b>-</b>	<b>4,962,090.53</b>	<b>-</b>	<b>4,962,090.53</b>	<b>-</b>
Previous Year		1,086,477.15	2,289,261.88	3,406,128.25	261,372.08	3,812,067.27	239,798.99	4,031,866.26	1,822,438.22	2,449,360.98	824,584.35

DEFERRED TAX ASSETS			
As at Year 2017-2018			
Particulars	Companion Act	Income Tax Act	Difference
DEP as per IT Act			
DEP as per Co Act			
Deferred Tax Assets @ 10.0%			
Opening Balance			
Revised Tax Asset during the year			

For Ushta Griha Nirman Pvt Ltd.  
*Supal*  
 Director.

For Ushta Griha Nirman Pvt Ltd.  
*Ushta Rana*  
 Director.



**USHA GRIHA NIRMAN PVT LTD**

Acct Year :- 2016-17

Asst Year :- 2017-18

**Information Relevant to Business or Profession**

Name of the Company	->	USHA GRIHA NIRMAN PVT LTD
CIN	->	U45201WB2004PTC098727
Address of the Corporate Company	->	4/1, Middleton Street ,Kolkata - 700 071
Nature of Business/Profession	->	Construction related work
Method of Accounting	->	Mercantile
Date of Incorporation	->	02.06.2004
Permanent Account No.	->	AAACU6879J

**Computation of Taxable Income for the year ended 31.03.2016.**

	Amount(Rs)	Amount(Rs)
<b>A. INCOME FROM BUSINESS/PROFESSION</b>		
Net Profit as per Profit & Loss Account		1,548,043.67
Less:- Share of Loss (Sky Limit Commerce LLP)	(21,505.11)	
Exempt	21,505.11	-
<b>Add: Expenses Disallowed</b>		1,548,043.67
<b>Add: Exp Disallowed</b>		
Add:- Depreciation as per Co. Act	650,390.00	
Add:- Late Fees on P.Tax	400.00	
Add:-Interest on P Tax	296.00	
Add:-Interest on Service Tax	255.00	
Add:-Interest on TDS	543.00	
Less:- Depreciation as per I.T Act	538,208.91	113,675.09
Less:- Unabsorbed depreciation loss		1,661,718.76
<b>Gross Taxable Income</b>		795,726.79
		865,991.97
<b>Taxable Income</b>		865,991.97
Say		865,992.00
Total Taxable Income		865,992.00
Tax on Normal Income		258,671.81
Less: T.D.S		239,524.00
<b>Payable</b>		19,147.81

**For Usha Griha Nirman Pvt. Ltd.**

*S. B. S.*

**Director.**

**For Usha Griha Nirman Pvt. Ltd.**

*Ush Ben*

**Director.**



# TDS

Centralized Processing Cell

# TRACES

TDS Reconciliation Analysis and Correction Enabling System

Government of India  
Income Tax Department

## Form 26AS

### Annual Tax Statement under Section 203AA of the Income Tax Act, 1961

\* See Section 203AA and second provision to Section 206C (5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

Permanent Account Number (PAN)	AAACU6879J	Current Status of PAN	Active	Financial Year	2016-17	Assessment Year	2017-18
Name of Assessee	USHA GRIHA NIRMAN PRIVATE LIMITED						
Address of Assessee	133/3B ACHARYA PRAFULLA, CHANDRA ROAD, KOLKATA, WEST BENGAL, 700009						

\* Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections. Refer [www.incometax.gov.in](http://www.incometax.gov.in) / [www.aitold.com](http://www.aitold.com) for more details. In case of discrepancy in status of PAN please contact your Assessing Officer

\* Communication details for TRACES can be updated in 'Profile' section. However, these changes will not be updated in PAN database as mentioned above

#### PART A - Details of Tax Deducted at Source

[All amount values are in INR]

Sr. No.	Name of Deductee					TAN of Deductee	Total Amount Paid / Credited	Total Tax Deducted*	Total TDS Deposited
1	OPTIVAL HEALTH SOLUTIONS PRIVATE LIMITED					HYDO0629G	314032.00	31403.00	31403.00
Sr. No.	Section <sup>1</sup>	Transaction Date	Status of Booking <sup>2</sup>	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted**	TDS Deposited	
1	194B	31-Mar-2017	F	07-Jun-2017	-	27140.00	2714.00	2714.00	
2	194B	28-Feb-2017	F	07-Jun-2017	-	27140.00	2714.00	2714.00	
3	194B	31-Jan-2017	F	07-Jun-2017	-	27140.00	2714.00	2714.00	
4	194B	31-Dec-2016	F	06-Feb-2017	-	27140.00	2714.00	2714.00	
5	194B	30-Nov-2016	F	06-Feb-2017	-	27140.00	2714.00	2714.00	
6	194B	31-Oct-2016	F	06-Feb-2017	-	27140.00	2714.00	2714.00	
7	194B	30-Sep-2016	F	02-Nov-2016	-	27140.00	2714.00	2714.00	
8	194B	21-Aug-2016	F	02-Nov-2016	-	27140.00	2714.00	2714.00	
9	194B	31-Jul-2016	F	02-Nov-2016	-	26112.00	2611.00	2611.00	
10	194B	30-Jun-2016	F	04-Aug-2016	-	23600.00	2360.00	2360.00	
11	194B	31-May-2016	F	04-Aug-2016	-	23600.00	2360.00	2360.00	
12	194B	30-Apr-2016	F	04-Aug-2016	-	23600.00	2360.00	2360.00	
Sr. No.	Name of Deductee					TAN of Deductee	Total Amount Paid / Credited	Total Tax Deducted*	Total TDS Deposited
2	KOTAK MAHINDRA BANK LIMITED					MUMK01325A	176709.78	17680.00	17680.00
Sr. No.	Section <sup>1</sup>	Transaction Date	Status of Booking <sup>2</sup>	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted**	TDS Deposited	
1	194A	21-Mar-2017	F	12-Jun-2017	-	34669.07	3467.00	3467.00	
2	194A	29-Feb-2017	F	12-Jun-2017	-	1002.00	100.00	100.00	
3	194A	21-Jan-2017	F	12-Jun-2017	-	861.00	86.00	86.00	
4	194A	21-Dec-2016	F	06-Feb-2017	-	44653.46	4465.00	4465.00	
5	194A	23-Nov-2016	F	06-Feb-2017	-	6472.00	647.00	647.00	
6	194A	24-Oct-2016	F	06-Feb-2017	-	4016.00	402.00	402.00	
7	194A	20-Sep-2016	F	02-Nov-2016	-	28255.51	2825.00	2825.00	
8	194A	25-Aug-2016	F	02-Nov-2016	-	1025.00	107.00	107.00	
9	194A	23-Jul-2016	F	02-Nov-2016	-	880.00	88.00	88.00	
10	194A	20-Jun-2016	F	08-Aug-2016	-	51139.11	5114.00	5114.00	
11	194A	18-Apr-2016	F	08-Aug-2016	-	3698.63	370.00	370.00	

#### PART A1 - Details of Tax Deducted at Source for 15C / 15D

Sr. No.	Name of Deductee			TAN of Deductee	Total Amount Paid / Credited	Total Tax Deducted*	Total TDS Deposited
Sr. No.	Section <sup>1</sup>	Transaction Date	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted**	TDS Deposited
No Transactions Present							

#### PART A2 - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB (For Seller/Landlord of Property)

Sr. No.	Acknowledgment Number	Name of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***
1	AD8101W3	MOHAMAD ABDUR RAKIB	BSAPR290U	03-Feb-2017	4348000.00	43480.00
Sr. No.	TDS Certificate	Date of Deposit	Status of Booking <sup>2</sup>	Date of Booking	Demand Payment	TDS Deposited***
1	XTNERK0	02-Mar-2017	F	06-Mar-2017	No	43480.00
Sr. No.	Acknowledgment Number	Name of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***
2	AD9425485	SUSMITA DAS	AKXP03027F	30-Mar-2017	4956410.00	49564.00
Sr. No.	TDS Certificate	Date of Deposit	Status of Booking <sup>2</sup>	Date of Booking	Demand Payment	TDS Deposited***
1	XWZRLK0	27-Apr-2017	F	08-May-2017	No	49564.00

Sr. No.	Acknowledgment Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited**
3	AD4291134	MOHAMMAD SHAKIL AHAMAD ANSARI	AQUPA6398R	01-Sep-2016	4127209.00	41272.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited**
1	XGKHLMK	27-Sep-2016	F	30-Sep-2016	No	41272.00
Sr. No.	Acknowledgment Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited**
4	AD1160942	MOHAMAD ABDUR RAKIB	BSAPR2901J	01-Feb-2017	543500.00	5435.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited**
1	XTNCLFO	02-Mar-2017	F	06-Mar-2017	No	5435.00
Sr. No.	Acknowledgment Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited**
5	AD1164552	SUMITA CHATTERJEE	ADIPC0031B	01-Feb-2017	505905.00	5059.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited**
1	XTNCLUEO	02-Mar-2017	F	06-Mar-2017	No	5059.00
Sr. No.	Acknowledgment Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited**
6	AD3311330	MOHAMMAD SHAKIL AHAMAD ANSARI	AQUPA6398R	14-Oct-2016	515900.00	5159.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited**
1	XTLOENK	07-Nov-2016	F	10-Nov-2016	No	5159.00
Sr. No.	Acknowledgment Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited**
7	AD109076	SUMITA CHATTERJEE	ADIPC0031B	03-Feb-2017	4047240.00	40472.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited**
1	XTNEDVVO	02-Mar-2017	F	06-Mar-2017	No	40472.00
Gross Total Across Deductors					1964155.00	196415.00

## PART B - Details of Tax Collected at Source

Sr. No.	Name of Collector	TAN of Collector	Total Amount Paid / Debited	Total Tax Collected	Total TCS Deposited
No Transactions Present					

## PART C - Details of Tax Paid (other than TDS or TCS)

Sr. No.	Major Head <sup>1</sup>	Minor Head <sup>2</sup>	Tax	Surcharge	Educating Cess	Others	Total Tax	BSR Code	Date of Deposit	Challan Serial Number	Remarks**
1	0020	310	21450.00	0.00	0.00	0.00	21450.00	0011352	30-Oct-2017	02110	-

## PART D - Details of Paid Refund

Sr. No.	Assessment Year	Mode	Amount of Refund	Interest	Date of Payment	Remarks
1	2016	PAPER	370020.00	15930.00	09-Jun-2017	-

## PART E - Details of AIR Transaction

Sr. No.	Type of Transaction <sup>1</sup>	Name of AIR Filer	Transaction Date	Single / Joint Party Transaction	Number of Parties	Amount	Mode	Remarks**
No Transactions Present								

## Notes for AIR:

1. Due date for filing Annual Information return by specified entities (Filers) is 31st August, immediately following the FY in which transaction is registered / recorded. This section will be updated after filing AIR.
2. Transaction amount is total amount reported by AIR filer. It does not reflect respective shares of each individual in joint party transaction.

## PART F - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194A/ TDS on Rent of Property u/s 194B (For Buyer/Tenant of Property)

Sr. No.	Acknowledgment Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited**	Total Amount Deposited other than TDS**
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited**	Total Amount Deposited other than TDS**
Gross Total Across Deductors							

No Transactions Present

PART G - TDS Defaults<sup>1</sup> (Processing of Statements)

(All amount values are in INR)

Sr. No.	Financial Year	Short Payment	Short Deduction	Interest on TDS Payments default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 234(2)	Total Default
Sr. No.	TANs	Short Payment	Short Deduction	Interest on TDS Payments default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 234(2)	Total Default