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***Independent Auditor's Report***

To The Partners of **M/s SHEW PROJECTS LLP**

**Report on the Financial Statements**

We have audited the accompanying Financial Statements of **M/s SHEW PROJECTS LLP**, which comprise the Balance Sheet as at 31st March, 2018, and the Profit and Loss Account for the period ended on that date.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Auditor's Responsibility**

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Applicable Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI). Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Financial Statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India:

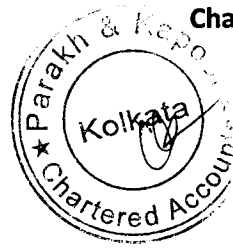
- a) In the case of the Balance Sheet, of the state of affairs of the LLP as at 31st March, 2018;
- b) In the case of the Profit and Loss Account, of the profit for the period ended on that date;



## Report on Other Legal and Regulatory Requirements

We Report that:

- A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- B. In our opinion, proper books of account as required by law have been kept by the LLP so far as it appears from our examination of those books.
- C. The Balance Sheet and the Profit and Loss Account dealt with by this Report are in agreement with the books of account.
- D. In our opinion, the aforesaid financial statements comply with the applicable Accounting Standards by the Institute of Chartered Accountants of India.



For, **PARAKH & KAPOOR**

**Chartered Accountants**

**FRN - 0325191E**

**VIKASH PARAKH**

**(Partner)**

**Mem. No. 061926**

Place: Kolkata

Date: 10<sup>th</sup> July, 2018

M/s. Shew Projects LLP  
52 A, Shakespeare Sarani, Kolkata - 700 017

Profit & Loss A/C for the year ended 31/03/2018

Particulars		Rs.	Particulars		Rs.
To	Opening Stock	450,000.00	By	Interest on Income Tax Refund	14,580.00
To	Purchase of Shares	144,550.00	By	Round Off	2.99
To	Filing Fees	400.00	By	Closing Stock	594,550.00
To	Bank Charges	379.75			
To	Professional Tax	2,500.00			
To	Audit Fees	4,250.00			
To	Professional Fees	4,500.00			
To	Trade Licence	850.00			
To	Net Profit	1,703.24			
		609,132.99			609,132.99

Balance Sheet as at 31/03/2018

Liabilities	Rs.	Rs.	Assets	Rs.
<b>Capital Account :</b>			Investments in Mutual Fund	1,300,000.00
Avinash Karnani			Closing Stock - Shares	594,550.00
Opening Balance	75,000.00		Work in Progress (Rajarhat)	9,467,089.13
Add : Capital Introduced	-		Security Deposits	
Less : Withdrawn	-	75,000.00	(As per schedule A)	36,262,519.60
Asish Karnani			Advances	1,468,841.00
Opening Balance	75,000.00		(As per schedule B)	
Add : Capital Introduced	-		Bank Balance	
Less : Withdrawn	-	75,000.00	HDFC Bank	898,313.16
Nikhil Karnani			ICICI Bank	60,035.25
Opening Balance	-		Cash Balance	14,309.00
Add : Capital Introduced	75,000.00		( As per Cash Book and as certified by the partners )	
Less : Withdrawn	-	75,000.00	GST Input Credit	135,415.00
Rishav Jhunjhunwala				
Opening Balance	150,000.00			
Add : Capital Introduced	-			
Less : Withdrawn	-	150,000.00		
Sevensas Tradelink Pvt. Ltd.				
Opening Balance	-			
Add : Capital Introduced	15,000,000.00			
Less : Withdrawn	-	15,000,000.00		
Shivratri Dealmark Pvt. Ltd.				
Opening Balance	-			
Add : Capital Introduced	15,000,000.00			
Less : Withdrawn	-	15,000,000.00		
Isha Projects Pvt. Ltd.				
Opening Balance	-			
Add : Capital Introduced	7,500,000.00			
Less : Withdrawn	-	7,500,000.00		
Partners Loan :				
Sevensas Tradelink Pvt. Ltd.	5,400,000.00			
Shivratri Dealmark Pvt. Ltd.	4,850,000.00	10,250,000.00		
Advance received from Customers		2,072,115.14		
Sundry Creditors		6,536.00		
(As per schedule C)				
Profit & Loss A/c				
Opening Balance	(4,282.24)			
Add: Current year Profit	1,703.24	(2,579.00)		
		50,201,072.14		50,201,072.14

For SHEW PROJECTS LLP  
SHIVRATRI DEALMARK PVT. LTD.

*Vineta Jhunjhunwala*  
Designated Partner / Authorised Signatory

Director  
Place: 19, R. N. Mukherjee Road  
Kolkata - 700 001  
Date: 10th July, 2018

For SHEW PROJECTS LLP

*Asish Karnani*  
Designated Partner / Authorised Signatory

Signed in terms of our attached report of even date.

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED.

For PARAKH & KAPOOR  
Chartered Accountants  
FRN: 325191E  
*Vikas Parakh*  
VIRASH PARAKH  
Partner  
(Mem. No. 61926)

For ISHA PROJECTS PVT. LTD.  
For SHEW PROJECTS LLP

*H. Karnani*  
Director  
Designated Partner / Authorised Signatory

M/s. Shew Projects LLP  
52 A, Shakespeare Sarani  
Kolkata - 700 017

Schedule :- A  
Security Deposits

Particulars	Amount Rs.
Security Deposit : Angarik Conclave Pvt. Ltd.	6,237,000.00
Security Deposit : Ashtek Dealcom Pvt. Ltd.	6,237,000.00
Security Deposit : Collate Conclave Pvt. Ltd.	6,216,173.20
Security Deposit : Nabhoj Mercantile Pvt. Ltd.	5,150,000.00
Security Deposit : Naidhura Vyapaar Pvt. Ltd.	6,211,173.20
Security Deposit : Vetali Vintrade Pvt. Ltd.	6,211,173.20
	<b>36,262,519.60</b>

Schedule :- B  
Advances

Particulars	Amount Rs.
<b>Advance</b> Ashish Ladia	1,000,000.00
<b>Advance to Suppliers &amp; Others</b> B.S.R Engineering Construction Co	404,041.00
OCL INDIA LTD	64,800.00
	<b>1,468,841.00</b>

Schedule :- C  
Sundry Creditors

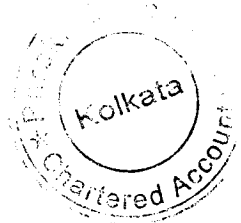
Particulars	Amount Rs.
A.K.Parakh & Co.	1,500.00
Shree Balaji Xerox	36.00
Parakh & Kapoor	5,000.00
	<b>6,536.00</b>

For SHEW PROJECTS LLP

*Amit Kumar*  
Designated Partner / Authorised Signatory

For ISHA PROJECTS PVT. LTD.  
For SHEW PROJECTS LLP

*H. Karan*  
Director  
Designated Partner / Authorised Signatory



For SHEW PROJECTS LLP  
SHIVRATRI DEALMARK PVT. LTD.

*Vineeta Shrivastava*  
Designated Partner / Authorised Signatory  
Director

# 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			PAN		
	SHEW PROJECTS LLP			ABSFS2450H		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-5	
	4TH FLOOR					
	Road/Street/Post Office	Area/Locality		Status Firm		
	52A, SHAKESPEARE SARANI	BECKBAGAN				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	KOLKATA	WEST BENGAL	700017			
Designation of AO(Ward/Circle)			ITO WD 32(4)	Original or Revised	ORIGINAL	
E-filing Acknowledgement Number			991466291310717	Date(DD/MM/YYYY)	31-07-2017	
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	1077
	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	0
			b	TDS	7b	0
			c	TCS	7c	0
			d	Self Assessment Tax	7d	0
e			Total Taxes Paid (7a+7b+7c +7d)	7e	0	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by ASISH KARNANI in the capacity of PARTNER

having PAN AKMPK9033D from IP Address 110.225.18.150 on 31-07-2017 at KOLKATA

Dsc Sl No & issuer 12946263CN=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

# 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 ELECTRONIC TRANSMISSION	Name			PAN		
	SHEW PROJECTS LLP			ABSFS2450H		
	Flat/Door/Block No	Name Of Premises/Building/Village			Form No. which has been electronically transmitted	
	4TH FLOOR					
	Road/Street/Post Office	Area/Locality			Status Limited Liability Partner	
	52A, SHAKESPEARE SARANI	BECKBAGAN				
	Town/City/District	State	Pin	Aadhaar Number		
	KOLKATA	WEST BENGAL	700017			
Designation of AO(Ward/Circle)			ITO WD 32(4)	Original or Revised	ORIGINAL	
E-filing Acknowledgement Number			371019551030816	Date(DD/MM/YYYY)	03-08-2016	
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	18758
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	18760
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	5797
	5	Interest payable			5	0
	6	Total tax and interest payable			6	5797
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	10246
			c	TCS	7c	0
			d	Self Assessment Tax	7d	0
e			Total Taxes Paid (7a+7b+7c +7d)	7e	10246	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	4450	
10	Exempt Income	Agriculture			10	
		Others				

This return has been digitally signed by ASISH KARNANI in the capacity of PARTNER

having PAN AKMPK9033D from IP Address 122.163.113.151 on 03-08-2016 at KOLKATA

Dsc Sl No & issuer 1147756CN=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

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year  
**2018-19**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN			
	SHEW PROJECTS LLP			ABSFS2450H			
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-5		
	4TH FLOOR						
	Road/Street/Post Office	Area/Locality		Status Firm			
	52A, SHAKESPEARE SARANI	BECKBAGAN					
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID			
	KOLKATA	WEST BENGAL	700017				
Designation of AO(Ward/Circle)			ITO WD 32(4)	Original or Revised ORIGINAL			
E-filing Acknowledgement Number			958064841300718	Date(DD/MM/YYYY)	30-07-2018		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	1703	
	2	Deductions under Chapter-VI-A			2	0	
	3	Total Income			3	1700	
	3a	Current Year loss, if any			3a	0	
	4	Net tax payable			4	525	
	5	Interest and Fee Payable			5	0	
	6	Total tax, interest and Fee payable			6	525	
	7	Taxes Paid	a	Advance Tax	7a	0	
			b	TDS	7b	0	
			c	TCS	7c	0	
			d	Self Assessment Tax	7d	530	
			e	Total Taxes Paid (7a+7b+7c +7d)	7e	530	
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	0		
10	Exempt Income	Agriculture		10			
		Others					

This return has been digitally signed by ASISH KARNANI in the capacity of PARTNER

having PAN AKMPK9033D from IP Address 171.79.93.232 on 30-07-2018 at KOLKATA

Dsc Sl No & issuer 12946263CN=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