

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 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	AHIMA REALTORS PRIVATE LIMITED			AAFCA9597C		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-6	
	43A					
	Road/Street/Post Office	Area/Locality		Status Pvt Company		
	JYOTISH ROY ROAD	KOLKATA				
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	KOLKATA	WEST BENGAL	700053	139(4)-Belated		
	Assessing Officer Details (Ward/Circle)			WARD 10(4), KOLKATA		
	e-filing Acknowledgement Number			283146131311219		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Deemed Total Income under AMT/MAT			3a	0
	3b	Current Year loss, if any			3b	313545
	4	Net tax payable			4	0
	5	Interest and Fee Payable			5	1000
	6	Total tax, interest and Fee payable			6	1000
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
c			TCS	7c	0	
d			Self Assessment Tax	7d	1000	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	1000	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 31-12-2019 11:41:34 from IP address 122.163.53.133 and verified by ASHOK KUMAR MONDAL having PAN AHCPM8311R on 31-12-2019 11:41:34 from IP address 122.163.53.133 using Digital Signature Certificate (DSC)

DSC details: 15465078CN=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 (SAHA.J), 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		
	AHIMA REALTORS PRIVATE LIMITED			AAFC A0197C		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-5	
	268/1					
	Road/Street/Post Office	Area/Locality		Status Pvt Company		
	S.N.ROY ROAD	KOLKATA				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	KOLKATA	WEST BENGAL	700038			
	Designation of AO(Ward/Circle)			WARD 10(4) KOLKATA	Original or Revised ORIGINAL	
	E-filing Acknowledgement Number			393460081241218	Date(DD/MM/YYYY) 24-12-2018	
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	1233195
	4	Net tax payable			4	0
	5	Interest and Fee Payable			5	1000
	6	Total tax, interest and Fee payable			6	1000
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
			c	TCS	7c	0
d			Self Assessment Tax	7d	1000	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	1000	
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 UJJAL AUDDY in the capacity of MANAGING DIRECTOR
having PAN ADAPA9306N from IP Address 122.163.100.207 on 24-12-2018 at KOLKATA

Dsc SI No & issuer 14063994CN=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
2017-18

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	AHIMA REALTORS PRIVATE LIMITED			AAFCA9597C		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-6	
	268/1					
	Road/Street/Post Office	Area/Locality		Status	Pvt Company	
	S.N.ROY ROAD	KOLKATA				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	KOLKATA	WEST BENGAL	700038			
	Designation of AO(Ward/Circle)			Original or Revised		
	WARD 10(4) KOLKATA			ORIGINAL		
E-filing Acknowledgement Number			Date(DD/MM/YYYY)			
453594701160318			16-03-2018			
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	710492
	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 UJJAL AUDDY in the capacity of MANAGING DIRECTOR

having PAN ADAPA9306N from IP Address 110.225.18.61 on 16-03-2018 at KOLKATA

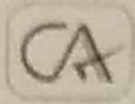
Dsc SI No & issuer 14063994CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

AHIMA REALTORS PVT. LTD.
43A Jyotish Roy Road, Gr Floor,
KOLKATA-700053

AUDITORS' REPORT
FOR THE YEAR ENDED 31ST MARCH 2019

AUDITORS
H.S. BHATTACHARJEE & CO.
CHARTERED ACCOUNTANTS
OF
ROOM NO. 316, 3RD FLOOR
KAMALALAYA CENTRE, 156A LENIN SARANI
KOLKATA - 700 013
PH: (033) 22150832 / 9323



INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS
OF AHIMA REALTORS PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Qualified Opinion

We have audited the standalone financial statements of **AHIMA REALTORS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2019, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the aforesaid standalone 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, of the state of affairs of the Company as at March 31, 2019, and of the profit/loss for the year ended on that date.

Basis for Qualified Opinion

The Books of Account of M/s. Standard Marine, a Partnership Firm, in which the Company is a partner, is audited by other Auditors. Despite verification of such audit report, Capital Account Balance of Rs.183510.61 and Current Account Balance of Rs. 2179750/- with such Firm are remained un-reconciled and unconfirmed. Further, EMI in tune of Rs. 127983/- is not recovered from such Firm till the close of the year. The impact of these matters on Financial Statement could not be ascertained.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





Responsibility of Management for Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity)²⁶ and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

That Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is not applicable to this company as it is a private limited company with a paid up capital and reserves not more than rupees one crore as on the balance sheet date and does not have loan outstanding exceeding rupees one crore from any bank or financial institution at any point of time during the financial year and does not have a turnover exceeding rupees ten crore during the financial year as per the financial statements.





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

- (a) Besides the Basis for Qualification of Opinion paragraph above, we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The company has no Branch, thus not required the audit under Section 143 (8) of the Act.
- (d) The Balance Sheet, and the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
- (e) Besides the Basis for Qualification of Opinion paragraph above, in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (f) Besides the Basis for Qualification of Opinion paragraph above, the observations or comments on financial transactions or matters which, in our opinion, do not have any adverse effect on the functioning of the company.
- (g) On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.
- (h) Besides the Basis for Qualification of Opinion paragraph above, we have no other qualification, reservation or adverse remark relating to the maintenance of accounts and other matters connected therewith.
- (i) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, - Clause is not applicable to this company vide MCA Notification G.S.R. 583(E) dated the 13th June, 2017.
- (j) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - a. The Company does not have any pending litigations which would impact its financial position.
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There is no amount required to be transferred to the Investor Education and Protection Fund by the Company.

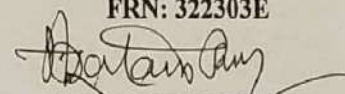
UDIN- 19057516AAAAFA2482

Place: Kolkata

Dated: The 05th day of November 2019



For H. S. Bhattacharjee & Co.
Chartered Accountants
FRN: 322303E


A. Ray; MN:057516
Partner

Balance Sheet as on 31st March 2019

Particulars	Notes	As at 31/03/2019	As at 31/03/2018
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	100000.00	100000.00
(b) Reserves and Surplus	2	-4944992.41	-4622048.85
(c) Money received against share warrants		0.00	0.00
(2) Share application money pending allotment		0.00	0.00
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	2414709.00	1932211.00
(b) Deferred tax liabilities (Net)		0.00	0.00
(c) Other Long term liabilities	4	1106128.58	1126278.58
(d) Long term provisions		0.00	0.00
(4) Current Liabilities			
(a) Short-term borrowings	5	511932.00	511932.00
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	6	0.00	0.00
(c) Other current liabilities	7	9341715.88	7945639.88
(d) Short-term provisions		0.00	0.00
Total		8529493.05	6994012.61
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment			
(i) Tangible assets	8	78093.00	114591.00
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		0.00	0.00
(iv) Intangible assets under development		0.00	0.00
(b) Non-current investments		0.00	0.00
(c) Deferred tax assets (net)		14540.00	11090.00
(d) Long term loans and advances	9	1635001.00	1050000.00
(e) Other non-current assets	10	183510.61	114225.00
(2) Current assets			
(a) Current investments		0.00	0.00
(b) Inventories		4205269.00	3025000.00
(c) Trade receivables		0.00	0.00
(d) Cash and cash equivalents	11	192241.76	378748.03
(e) Short-term loans and advances	12	2220837.68	2300358.58
(f) Other current assets		0.00	0.00
Total		8529493.05	6994012.61

Significant Accounting Policies

18

In terms of our report of even date annexed
FOR H.S. BHATTACHARJEE & CO.
CHARTERED ACCOUNTANTS
FRN: 0322303E

Kamalalaya Centre, Room No. 316
3rd Floor, 156A Lenin Sarani
Kolkata 700 013

Dated: The 05th day of November 2019



A. Ray
A. Ray; MN:057516
Partner

For AHIMA REALTORS (P) LTD

[Signature]
DIRECTOR

For AHIMA REALTORS (P) LTD

[Signature]
MANAGING DIRECTOR

Statement of Profit & Loss for the year ended 31st March 2019

Particulars	Notes	Year ended 31/03/2019	Year ended 31/03/2018
I. Revenue from operations		0.00	1750000.00
II. Other Income	13	802291.61	535140.00
III. Total Revenue (I + II)		802291.61	2285140.00
IV. Expenses:			
Cost of materials consumed	14	86501.00	804462.16
Purchase of Stock-in-Trade		0.00	0.00
Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	15	-1180269.00	868004.00
Employee benefit expense		0.00	0.00
Finance costs	16	438256.00	450915.00
Depreciation and amortization expense	8	36498.00	36498.00
Other expenses	17	1747699.17	1367129.66
Total Expenses		1128685.17	3527008.82
V. Profit before exceptional and extraordinary items		-326393.56	-1241868.82
VI. Exceptional Items		0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)		-326393.56	-1241868.82
VIII. Extraordinary Items		0.00	0.00
IX. Profit before tax (VII - VIII)		-326393.56	-1241868.82
X. Tax expense:			
(1) Current tax		0.00	0.00
(2) Deferred tax		-3450.00	-460.00
		-3450.00	-460.00
XI. Profit(Loss) from the period from continuing operations		-322943.56	-1241408.82
XII. Profit/(Loss) from discontinuing operations		0.00	0.00
XIII. Tax expense of discontinuing operations		0.00	0.00
XIV. Profit/(Loss) from Discontinuing operations(XII-XIII)		0.00	0.00
XV. Profit/(Loss) for the period (XI + XIV)		-322943.56	-1241408.82
XVI. Earning per equity share:			
(1) Basic		-32.29	-124.14
(2) Diluted		-32.29	-124.14

Significant Accounting Policies

18

In terms of our report of even date annexed
FOR H.S. BHATTACHARJEE & CO.
CHARTERED ACCOUNTANTS
FRN-322303E

Kamalalaya Centre, Room No. 316
3rd Floor, 156A Lenin Sarani
Kolkata- 700 013

Dated: The 05th day of November 2019



A. Ray
A. Ray; MN:057516
Partner

For AHIMA REALTORS (P) LTD
[Signature]
DIRECTOR

For AHIMA REALTORS (P) LTD
[Signature]
MANAGING DIRECTOR

AHIMA REALTORS PRIVATE LIMITED
43A Jyotish Roy Road, Gr Floor, Kolkata-700053

NOTE- 1	As at 31/03/2019	As at 31/03/2018
Share Capital		
Authorised Capital		
50,000 Equity Shares of Rs. 10 Each	500000.00	500000.00
Issued, Subscribed and Paid-up Capital		
(10,000 Equity Shares of Rs. 10 Each fully paid-up in c)	100000.00	100000.00

Reconciliation of Equity Shares		
Opening balance	10000.00	10000.00
Add. Issued this year	0.00	0.00
Closing balance	10000.00	10000.00

Details of shareholders holding more than 5% of the aggregate shares in the Company		
Ujjal Auddy	3000 30.00%	3000 30.00%
Amit Kumar Mukherjee	2200 22.00%	2200 22.00%
Ashok Kumar Mondal	1800 18.00%	1800 18.00%
Mousumi Auddy	3000 30.00%	3000 30.00%

NOTE-2		
Reserves and Surplus		
Profit & Loss Statement		
As per last A/c	-4622048.85	-3380640.03
Add: Current year profit trf.	-322943.56	-1241408.82
	-4944992.41	-4622048.85
	0.00	0.00
Less: Earlier tax Adjustment	-4944992.41	-4622048.85

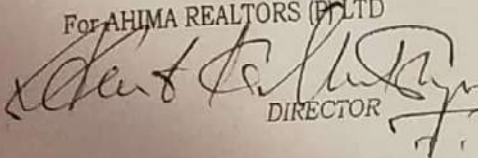
NOTE-3		
Long-term borrowings		
Secured Loan		
Loan from Shriram Housing Finance Co. Ltd (Secured by EMTG of Property, Repayable on 144 EMI of Rs. 42661/- from 07/01/2017 at ROI -19%)	1664709.00	1782211.00
Unsecured Loan		
From Ujjal Auddy (Directors)	150000.00	150000.00
From Mousumi Auddy (Directors)	600000.00	0.00
	2414709.00	1932211.00

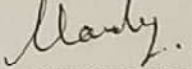
NOTE-4		
Trade payables-More than 1 year		
Other than micro enterprises and small enterprises	1106128.58	1126278.58
	1106128.58	1126278.58

NOTE-5		
Short-term borrowings		
Current Due: Loan from SHFL	511932.00	511932.00
	511932.00	511932.00

NOTE-6		
Trade payables-		
Other than micro enterprises and small enterprises	0.00	0.00
	0.00	0.00

(a) In absence of information regarding status of micro enterprises and small enterprises,

NOTE-7
For AHIMA REALTORS (P) LTD

DIRECTOR

For AHIMA REALTORS (P) LTD

MANAGING DIRECTOR



Other current liabilities

Religare Securities Ltd.	66888.88	66888.88
Advance from Customerr		
Advance from K.Kottamchitti	100001.00	100001.00
Advance from Lingaraj Parida	95000.00	125000.00
Advance from Narayan Roy	550000.00	200000.00
Advance from Swapan Auddy	1310000.00	1310000.00
Advance from Swapan Chakraborty	300000.00	300000.00
Advance from Swapan Kumar Seal	485000.00	245000.00
Advance from Mousam Paul	2392000.00	2300000.00
Advance from Ashim Kumar Santra	285000.00	0.00
Advance from Tara Devi Khandewal	2415000.00	2165000.00
Liabilities For Expenses		
H.S Bhattacharjee & Co	54000.00	53750.00
TDS Payable	43826.00	0.00
O/s Accounting Charges	15000.00	9000.00
O/s Directors' Remuneration	1230000.00	780000.00
Tapasi Naskar	0.00	141000.00
Uma Banerjee	0.00	150000.00
	9341715.88	7945639.88

NOTE-9**Long term loans and advances**

Advance to Susmita Moitra	585000.00	550000.00
Loan To Ahima Chemicals	0.00	500000.00
Advance to Kavita Bhawani	50001.00	0.00
West Bengal Working & Helpless W.H. Society	1000000.00	0.00
	1635001.00	1050000.00

NOTE-10**Other non-current assets**

Partner's Capital with Standard Marine	183510.61	114225.00
	183510.61	114225.00

NOTE-11**Cash and cash equivalents**

Balance with SBI, Tollygunge Circular Road in CA-30021141445	128498.27	269972.27
Balance with HDFC Bank, New Alipore in CA-00402000017051	50833.89	85266.16
Cash in Hand (As certified by a Director)	12909.60	23509.60
	192241.76	378748.03

NOTE-12**Short-term loans and advances**

Advance to Kavita Bhawani	0.00	50001.00
Advance to Suhasish sinha	0.00	7504.90
GST Input	41087.68	32087.68
Current Account with Standard Marine	2179750.00	2210765.00
Total (A+B)	2220837.68	2300358.58

NOTE-13**Other Income**

Interest from Standard Marine	438256.00	450915.00
Share of Profit From Standard Marine	69285.61	84225.00
Liabilities W/off	294750.00	0.00
	802291.61	535140.00

NOTE-14**Cost of materials consumed**

Purchase	22282.00	322684.91
----------	----------	-----------

For AHIMA REALTORS (P) LTD

DIRECTOR



For AHIMA REALTORS (P) LTD

MANAGING DIRECTOR

Gate & Grill Works	0.00	83961.00
Electrical Works	0.00	89101.00
Sanitary Materials	64219.00	71593.78
Wooden Works	0.00	237121.47
	<u>86501.00</u>	<u>804462.16</u>

NOTE-15

Work-in-progress & Stock-in-Trade

Opening Work-in-progress	3025000.00	3893004.00
Less: Closing Work in Progress	4205269.00	3025000.00
	<u>-1180269.00</u>	<u>868004.00</u>

NOTE-16

Finance Cost

Interest on Loan	438256.00	450915.00
	<u>438256.00</u>	<u>450915.00</u>

NOTE-17

Other expenses

Construction Expenses

Brokerage	0.00	5000.00
Electric Charges	0.00	55185.00
KMC Tax	532068.00	8583.00
Labour Charges	31500.00	106124.00
LBS Charges	35000.00	0.00
Lift Installation Charges	0.00	385000.00
Rent for Landlord	495200.00	96400.00
Site Expenses	0.00	0.00
	<u>1093768.00</u>	<u>656292.00</u>

Administrative Expenses

Accounting Charges	15000.00	24000.00
Audit Fees	25000.00	25000.00
Advertisement	1000.00	8000.00
Bank Charges	3426.27	2212.50
Conveyance Expenses	0.00	3878.00
Directors' Remuneration	600000.00	600000.00
Electric Charges	0.00	5140.00
Filing Fees	8800.00	0.00
Freight Charges	0.00	1639.00
General Expenses	0.00	1948.16
Insurance Charges	0.00	6096.00
Late Fees on GST	700.00	0.00
Office Expenses	0.00	5509.00
Profession Taxes [Com]	0.00	10000.00
Printing & Stationery	0.00	1484.00
Repair & Maintenance	0.00	5900.00
Rounded Off	4.90	0.00
Trade License Fees	0.00	2300.00
Telephone Expenses	0.00	7731.00
	<u>653931.17</u>	<u>710837.66</u>

1747699.17 1367129.66

For AHIMA REALTORS (P) LTD

[Signature]
DIRECTOR

OF AHIMA REALTORS (P) LTD

[Signature]
MANAGING DIRECTOR



Note: 8

DETAILS OF PROPERTY, PLANT AND EQUIPMENT AS PER COMPANIES ACT, 2013

Sl No.	Particulars	Useful Life	Date of Use	Residual Life	Gross Block at cost		Depreciation(SLM)		W. D. V.			
					As on 01/04/2018	Addition this year	Discard this year	As on 01/04/2018	As on 31/03/2019	As on 31/03/2019	As on 31/03/2018	
1	Plant & Machinery	15	08/06/2006	4	16536.00	0.00	0.00	16536.00	838.00	13859.00	2677.00	3515.00
2	Motor Car	8	13/08/2012	3	409437.00	0.00	0.00	409437.00	35660.00	334021.00	75416.00	111076.00
	TOTAL				425973.00	0.00	0.00	425973.00	36498.00	347880.00	78093.00	114591.00
	Previous Year's Figures				425973.00	0.00	0.00	425973.00	36498.00	311382.00	114591.00	151089.00

For AHIMA REALTORS (P) LTD

[Signature]
DIRECTOR

For AHIMA REALTORS (P) LTD

[Signature]
MANAGING DIRECTOR



NOTE: 18

Significant Accounting Policies and Notes on Accounts

A. Significant Accounting Policies

1. Accounting Convention

The Company follows mercantile method of accounting under historical cost convention with revenues recognised and expenses accounted on accrual including provisions for known obligations. Accounting policies not specifically referred to are consistent with generally accepted accounting practices.

2. Valuation of Inventory:

Work -in -progress are taken and valued at lower of cost or estimated realisation value.

3. Property, Plant and Equipment

Property, Plant and Equipment are stated at cost of acquisition less accumulated depreciation. Depreciation has been charged under SLM as per life prescribed under Schedule II of the Companies Act, 2013.

B. Additional Information to Accounts

1. Trade Payables and Trade Receivables are subject to confirmation.

2. Deferred Tax Liabilities/ (Assets) are recognised in accordance with AS- 22 as follows.

Particulars	Balance as on	
	31/03/2019	31/03/2018
Depreciation	(14540)	(11090)
	(14540)	(10090)

3. Disclosures as required by Accounting Standard (AS) – 18

Key Management Personnel & others related parties	31/03/2019	31/03/2018
Current Account with Standard Marine	2179750	2210765
Director's Remuneration	600000	600000
Interest Received	438256	450915

4. Previous year's figures have been regrouped / rearranged whenever considered necessary.

Kamalalaya Centre, Room No. 316
 3rd Floor, 156A Lenin Sarani
 Kolkata -700013

Dated: The 05th day of November 2019



For H.S. Bhattacharjee & Co.
Chartered Accountants
FRN: 322303E

(Signature)
A. Ray; MN:057516
Partner

For AHIMA REALTORS (P) LTD
(Signature)
DIRECTOR

OF AHIMA REALTORS (P) LTD
(Signature)
MANAGING DIRECTOR

AHIMA REALTORS PRIVATE LIMITED
 43A Irudish Ray Road, Gr Floor, Kolkata-700053

FIXED ASSETS

Depreciation as per Income Tax Act 1961

Particulars	Rate	WDV as on 01/04/2018	Addition		Sales	Total as on 31/03/2019	Depreciation for this year	WDV as on 31/03/2019
			Above 180days	Below 180days				
Plant & Machinery	15%	3249.00	0.00	0.00	0.00	3249.00	487.00	2762.00
Maruti Ritz Car	15%	154419.00	0.00	0.00	0.00	154419.00	23163.00	131256.00
		157668.00	0.00	0.00	0.00	157668.00	23650.00	134018.00
		185491.00	0.00	0.00	0.00	185491.00	27823.00	157668.00

For AHIMA REALTORS (P) LTD

Devi Prakash Singh
 DIRECTOR

For AHIMA REALTORS (P) LTD

Shubh
 MANAGING DIRECTOR