

INDEPENDENT AUDITOR'S REPORT

To the Members of M/S ANANDAM HOUSING PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the standalone financial statements of ANANDAM HOUSING 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 for the year then ended.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 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 profit for the year ended on that date.

Basis for Opinion

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 thereunder, 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.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, 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. 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 accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are 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.

Other Matters

- (1) The Company has no pending Legal Cases against it.
- (2) Balance confirmation Certificate not Obtained.

Our opinion is not modified in respect of this matter.



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, 2013, are not Applicable.

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

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c. The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d. 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.
- e. On the basis of the written representations received from the directors as on 31st March, 2019 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.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is exempted vide Notification No. G.S.R.583(E) dated 13th June 2017 from Ministry of Corporate Affairs.
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For L R SARKAR & CO
Chartered Accountants
(Firm's Registration No.313030E)



L R SARKAR
L R SARKAR
(Partner-050981)

UDIN- 19050981AAAABQ4650.

Kolkata

Date: 07.09.2019

ANANDAM HOUSING PRIVATE LIMITED
33 Shakeshpere Sarani, Kolkata - 700017
Balance Sheet as at 31.03.2019

(in Rupees)

| Particulars | | Note No. | 31 March 2019 | 31 March 2018 |
|--|---------------------------------------|----------|-----------------------|-----------------------|
| 1 | | 2 | 3 | 4 |
| I. EQUITY AND LIABILITIES | | | | |
| 1 Shareholders' funds | | | | |
| (a) | Share capital | 2 | 4,00,000.00 | 4,00,000.00 |
| (b) | Reserves and surplus | 3 | 4,56,721.59 | 3,89,672.31 |
| (c) | Money received against share warrants | | | - |
| 2 Share application money pending allotment | | | | |
| 3 Non-current liabilities | | | | |
| (a) | Long-term borrowings | | | - |
| (b) | Deferred tax liabilities (Net) | | | - |
| (c) | Other Long term liabilities | 4 | 4,61,43,747.00 | 4,22,34,247.00 |
| (d) | Long-term provisions | | | - |
| 4 Current liabilities | | | | |
| (a) | Short-term borrowings | | | - |
| (b) | Trade payables | | | - |
| (c) | Other current liabilities | 5 | 5,15,830.00 | 2,11,380.00 |
| (d) | Short-term provisions | 6 | 28,830.00 | 27,205.00 |
| TOTAL | | | 4,75,45,128.59 | 4,32,62,504.31 |
| II. ASSETS | | | | |
| Non-current assets | | | | |
| 1 (a) Fixed assets | | | | |
| (i) | Tangible assets | 7 | 11,71,893.68 | 12,11,520.60 |
| (ii) | Intangible assets | | | - |
| (iii) | Capital work-in-progress | | | - |
| (iv) | Intangible assets under development | | | - |
| (b) | Non-current investments | 8 | 20,20,000.00 | 20,20,000.00 |
| (c) | Deferred tax assets (net) | | | - |
| (d) | Long-term loans and advances | 9 | 9,09,000.00 | 9,09,000.00 |
| (e) | Other non-current assets | | | - |
| 2 Current assets | | | | |
| (a) | Current investments | 10 | 4,32,00,514.00 | 3,88,17,011.00 |
| (b) | Inventories | | | - |
| (c) | Trade receivables | | | - |
| (d) | Cash and cash equivalents | 11 | 1,62,296.91 | 2,62,791.71 |
| (e) | Short-term loans and advances | | | - |
| (f) | Other current assets | 12 | 81,424.00 | 42,181.00 |
| TOTAL | | | 4,75,45,128.59 | 4,32,62,504.31 |

Notes on Accounts as per Annexure-A

Vide our audit report of even date.

For, L.R.Sarkar & Co.

Chartered Accountants

(L.R.Sarkar, F.C.A.)

Partner, 50981

FRN - 313030E



For & on Behalf of the Board

Syed Irfan Sher

02007193

Mohsina Sher

Mohsina Sher

02007234

Place: Kolkata

Date: 07/09/2019

Statement of Profit and loss statement for the year ended 31.03.2019

(₹ in Rupees)

| Particulars | | Refer Note No. | 31 March 2019 | 31 March 2018 |
|-------------|--|----------------|---------------|---------------|
| I. | Revenue from operations | 13 | 21,29,593.00 | 21,95,485.00 |
| II. | Other income | 14 | 14,230.00 | 3,54,450.00 |
| III. | Total Revenue (I + II) | | 21,43,823.00 | 25,49,935.00 |
| IV. | Expenses: | | | |
| | Cost of materials consumed | | - | - |
| | Purchases of Stock-in-Trade | | - | - |
| | Changes in inventories of finished goods work-in-progress and Stock-in-Trade | | - | - |
| | Employee benefits expense | 15 | 37,000.00 | 60,000.00 |
| | Finance costs | | - | - |
| | Depreciation and amortization expense | 7 | 86,626.92 | 91,402.57 |
| | Other expenses | 16 | 19,09,340.80 | 22,93,342.77 |
| | Total expenses | | 20,32,967.72 | 24,44,745.34 |
| V. | Profit before exceptional and extraordinary items and tax (III-IV) | | 1,10,855.28 | 1,05,189.66 |
| VI. | Exceptional items | | - | - |
| VII. | Profit before extraordinary items and tax (V - VI) | | 1,10,855.28 | 1,05,189.66 |
| VIII. | Extraordinary Items | | - | - |
| IX. | Profit before tax (VII- VIII) | | 1,10,855.28 | 1,05,189.66 |
| X | Tax expense: | | | |
| | (1) Current tax | | 28,830.00 | 27,205.00 |
| | (2) Deferred tax | | - | - |
| XI | Profit (Loss) for the period from continuing operations (VII-VIII) | | 82,025.28 | 77,984.66 |
| | Earnings per equity share: | | | |
| | (1) Basic | | 2.05 | 1.95 |
| | (2) Diluted | | - | - |

Notes on Accounts as per Annexure-A

Vide our audit report of even date.

For, L.R.Sarkar & Co.

Chartered Accountants

(L.R.Sarkar, F.C.A.)
Partner,50981

FRN - 313030E



For & on Behalf of the Borad

Syed Irfan Sher
02007193

Mohsina Sher

Mohsina Sher
02007234

Place: Kolkata

Date: 07/09/2019

ANANDAM HOUSING PRIVATE LIMITED
33 Shakespeare Sarani, Kolkata - 700017

| Note - 2: Share Capital | 31.03.2019 Amount (₹) | 31.03.2018 Amount (₹) |
|--|--|--|
| Authorised 50,000 Equity Share of Rs.10 each | 5,00,000.00 | 5,00,000.00 |
| Issued, Subscribed & Paid up 40,000 Equity Share of Rs.10 each | 4,00,000.00 | 4,00,000.00 |
| TOTAL | 4,00,000.00 | 4,00,000.00 |

Deatil of Shareholders holding more than 5 per cent Shares in the Company

| Sr No. | Name of the Shareholders | As on 31st march 2019 | | As on 31st march 2018 | |
|---------------|---------------------------------|------------------------------|---------------------|------------------------------|---------------------|
| | | No of Shares | % of Holding | No of Shares | % of Holding |
| 1 | Syed Irfan Sher | 30000.00 | 75.00 | 30000.00 | 75.00 |
| 2 | Mohsina Sher | 9500.00 | 23.75 | 9500.00 | 23.75 |
| 3 | Salman Sher | 500.00 | 1.25 | 500.00 | 1.25 |
| | | 40000.00 | 100.00 | 40000.00 | 100.00 |

| Note - 3: Reserves & Surplus | 31.03.2019 Amount (₹) | 31.03.2018 Amount (₹) |
|---|--|--|
| A.Surplus | | |
| Opening Balance | 3,89,672.31 | 3,11,687.65 |
| (+) Net Profit for the current year | 1,10,855.28 | 1,05,189.66 |
| (-) Income Tax Refund Adj | -14,976.00 | - |
| (-) Provision for Tax | -28,830.00 | -27,205.00 |
| | 4,56,721.59 | 3,89,672.31 |

| Note - 4: Other Long term Liabilities | 31.03.2019 Amount (₹) | 31.03.2018 Amount (₹) |
|--|--|--|
| (a) Project Creditors | 3,92,72,047.00 | 2,93,95,887.00 |
| Addition this year | 29,47,500.00 | 98,76,160.00 |
| | 4,22,19,547.00 | 3,92,72,047.00 |
| (b)Hotel Booking | 15,00,000.00 | 15,00,000.00 |
| Addition This year | 19,00,000.00 | - |
| | 34,00,000.00 | 15,00,000.00 |
| (c) Unsecured loan | 14,62,200.00 | 14,62,200.00 |
| Refund Repayment Received | -9,38,000.00 | - |
| | 5,24,200.00 | 14,62,200.00 |

| Note - 5: Other Current Liabilities | 31.03.2019 Amount (₹) | 31.03.2018 Amount (₹) |
|--|--|--|
| Add: Outstanding Liabilities Balance | 56,280.00 | 55,100.00 |
| Audit Fees | 26,550.00 | 24,780.00 |
| Accounting Charges | 22,500.00 | 24,000.00 |
| I Tax E-Filling Expenses (18-19) | 4,500.00 | 4,000.00 |
| E-Filling Fees (ROC) | 6,000.00 | 3,500.00 |
| Director's Remuneration | 4,00,000.00 | 1,00,000.00 |
| | 5,15,830.00 | 2,11,380.00 |



[Signature]

Mohsina Sher

ANANDAM HOUSING PRIVATE LIMITED
33 Shakespeare Sarani, Kolkata - 700017

| <u>Note - 6: Short -Term Provision</u> | <u>31.03.2019</u> <u>Amount (₹)</u> | <u>31.03.2018</u> <u>Amount (₹)</u> |
|---|--|--|
| Provision for Income Tax (A/Y 18-19) | | 27,205.00 |
| Provision for Income Tax (A/Y 19-20) | 28,830.00 | |
| | <u>28,830.00</u> | <u>27,205.00</u> |
| <u>Note - 8: Non-current investments</u> | <u>31.03.2019</u> <u>Amount (₹)</u> | <u>31.03.2018</u> <u>Amount (₹)</u> |
| In Mutual Fund (Last Balance) | 20,000.00 | 20,000.00 |
| Investment in property | 20,00,000.00 | 20,00,000.00 |
| | <u>20,20,000.00</u> | <u>20,20,000.00</u> |
| <u>Note - 9: Loans And Advances</u> | <u>31.03.2019</u> <u>Amount (₹)</u> | <u>31.03.2018</u> <u>Amount (₹)</u> |
| Hamdaan Travels | 2,09,000.00 | 2,09,000.00 |
| Amjad Ali Waqf Estate | 3,00,000.00 | 3,00,000.00 |
| Maagnolia Infra | 50,000.00 | 50,000.00 |
| Loan | 3,50,000.00 | 3,50,000.00 |
| | <u>9,09,000.00</u> | <u>9,09,000.00</u> |
| <u>Note - 10: Current investments</u> | <u>31.03.2019</u> <u>Amount (₹)</u> | <u>31.03.2018</u> <u>Amount (₹)</u> |
| In Project (Last Balance) | 3,88,17,011.00 | 2,60,23,078.00 |
| Addition this year | 43,83,503.00 | 1,27,93,933.00 |
| | <u>4,32,00,514.00</u> | <u>3,88,17,011.00</u> |
| <u>Note - 11: Cash and cash equivalents</u> | <u>31.03.2019</u> <u>Amount (₹)</u> | <u>31.03.2018</u> <u>Amount (₹)</u> |
| Cash in Hand | | |
| Cash at Bank - Canara Bank | 1,45,920.79 | 2,26,823.79 |
| Cash at Bank - KVB | - | - |
| Federal Bank - HSBC | 16,376.12 | 35,967.92 |
| ICICI Bank A/c 129305000772 | - | - |
| | <u>1,62,296.91</u> | <u>2,62,791.71</u> |
| <u>Note - 12: Other current assets</u> | <u>31.03.2019</u> <u>Amount (₹)</u> | <u>31.03.2018</u> <u>Amount (₹)</u> |
| GST Recievable | 41,200.00 | |
| TDS (A/Y 18-19) | - | 42,181.00 |
| TDS (A/Y 19-20) | 40,224.00 | |
| | <u>81,424.00</u> | <u>42,181.00</u> |

Vide our audit report of even date.
For, L.R.Sarkar & Co.
Chartered Accountants

(L.R.Sarkar, F.C.A.)
Partner, 50981
FRN - 313030E



Syed Irfan Sher
02007193

For & on Behalf of the Borad

Mohsina Sher
Mohsina Sher
02007234

ANANDAM HOUSING PRIVATE LIMITED
33 Shakespeare Sarani, Kolkata - 700017

NOTE 13: Revenue from Operation

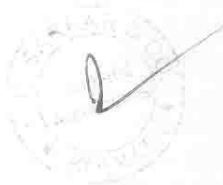
| Particulars | 31.03.2019 | 31.03.2018 |
|--------------------------|---------------------|---------------------|
| | ₹ | ₹ |
| Rent | 20,67,093.00 | 21,95,485.00 |
| Sale of services | | - |
| Other operating revenues | 62,500.00 | |
| Less: Excise duty | | - |
| | | - |
| Total | 21,29,593.00 | 21,95,485.00 |

NOTE 14: Other Incomes

| Other Income | 31.03.2019 | 31.03.2018 |
|---|------------------|--------------------|
| | ₹ | ₹ |
| Interest Income | | - |
| Commission Received | | - |
| Net gain/loss on sale of investments | | - |
| Other non-operating income (net of expenses directly attributable to such income) | 14,230.00 | 3,54,450.00 |
| Total | 14,230.00 | 3,54,450.00 |

NOTE 15: Employee Benefits Expense

| Employee Benefits Expense | 31.03.2019 | 31.03.2018 |
|--|------------------|------------------|
| | ₹ | ₹ |
| (a) Salaries and incentives | 37,000.00 | 60,000.00 |
| (b) Contributions to - | | |
| (ii) Superannuation scheme | | |
| (c) Gratuity fund contributions | | |
| (d) Social security and other benefit plans for overseas employees | | |
| Stock Purchase Plan (ESPP), | | |
| (f) Staff welfare expenses | | |
| Total | 37,000.00 | 60,000.00 |



Sher

Mohsin Sher

ANANDAM HOUSING PRIVATE LIMITED
33 Shakespeare Sarani, Kolkata - 700017

NOTE 16: Other expenses

| SR No | Other expenses | 31.03.2019 | 31.03.2018 |
|-------|------------------------------|---------------------|---------------------|
| | | ₹ | ₹ |
| 1 | Accounting Charges | 22,500.00 | 24,000.00 |
| 2 | Bank Charges | 10,730.80 | 6,835.77 |
| 3 | Brokerage | 48,620.00 | 1,36,000.00 |
| 4 | Building Maintenance | 41,780.00 | 83,490.00 |
| 5 | Car Maintenance | 15,860.00 | 12,410.00 |
| 5 | Consultancy Charges | 25,000.00 | 1,55,620.00 |
| 6 | Corporation Tax | 41,530.00 | 1,32,031.00 |
| 7 | Directors Remuneration | 4,00,000.00 | 4,05,620.00 |
| 8 | Electric Charges | 45,860.00 | 2,09,940.00 |
| 9 | Filing Fees (I TAX) | 4,500.00 | 4,000.00 |
| 10 | Filing Fees (ROC) | 6,000.00 | 3,500.00 |
| 11 | Fuel & Petrol | 12,210.00 | 40,420.00 |
| 12 | General Expenses | 36,857.00 | 15,230.00 |
| 13 | Insurance | 28,280.00 | 17,560.00 |
| 14 | Legal Charges | 79,800.00 | 54,020.00 |
| 16 | Mutation & Testing | 53,470.00 | 52,070.00 |
| 17 | Office Expenses | 4,060.00 | 35,105.00 |
| 18 | Other Professional expenses | 36,000.00 | 48,000.00 |
| 19 | Printing & Stationary | 12,975.00 | 47,082.00 |
| 20 | Profession Tax | 2,650.00 | 2,650.00 |
| 21 | Property Tax | 52,650.00 | 34,500.00 |
| 22 | Rent | 6,38,000.00 | 1,74,000.00 |
| 23 | Repairs & Maintenance | 19,018.00 | 96,959.00 |
| 24 | Roc Challan Expenses | | 4,000.00 |
| 25 | Charity | 17,800.00 | |
| 26 | Service Charge | 24,000.00 | 48,000.00 |
| 27 | Subscription charges | | |
| 28 | Supervision Charges | 72,000.00 | 60,000.00 |
| 29 | Tea & Tiffin | 8,760.00 | 11,240.00 |
| 30 | Telephone & Internet Charges | 14,700.00 | 14,530.00 |
| 31 | Travelling & Conveyance | 1,07,180.00 | 95,230.00 |
| 32 | Wages | | 2,44,520.00 |
| | Total | 18,82,790.80 | 22,68,562.77 |

| SR No | Audit fees | 31.03.2019 | 31.03.2018 |
|-------|---|------------|------------|
| | | ₹ | ₹ |
| 1 | Payments to the auditor as a. auditor, | 26,550.00 | 24,780.00 |
| 2 | b. for taxation matters, | | |
| 3 | c. for company law matters, | | 0 |
| 4 | d. for management services, | | |
| 5 | e. for other services, | | |
| 6 | f. for reimbursement of expenses; | | |

Vide our audit report of even date.

For, L.R.Sarkar & Co.
Chartered Accountants

(L.R.Sarkar, F.C.A.)

Partner, 50981
FRN - 313030E

Place: Kolkata

Date: 07/09/2019



For & on Behalf of the Board

Syed Irfan Sher
02007193

Mohsina S

Mohsina Sher
02007234

ANANDAM HOUSING PRIVATE LIMITED
33 Shakespeare Sarani, Kolkata - 700017

Note - 7: Tangible Fixed Assets as on 31.03.2019

| | Gross Block | | Depreciation | | | | Net Block | | |
|--------------------------|---------------------|-----------------------|---------------------|--------------------------|------------------------|--------------|--------------------|---------------------|---------------------|
| | 1.04.2018 | Addition / (Disposal) | 31.03.2019 | Accumulated Depreciation | Depreciation this year | On disposals | 31.03.2019 | 31.03.2018 | 31.03.2019 |
| Flat at Rajarhat(9/9/16) | 5,67,923.00 | - | 5,67,923.00 | - | - | - | 5,67,923.00 | 5,67,923.00 | 5,67,923.00 |
| Motor Car | 1,45,107.75 | - | 1,45,107.75 | 40,267.40 | 15,726.05 | - | 55,993.45 | 1,04,840.35 | 89,114.30 |
| Honda City Car | 78,255.25 | - | 78,255.25 | 21,715.83 | 8,480.91 | - | 30,196.74 | 56,539.42 | 48,058.51 |
| Tata Nano Car | 36,125.00 | - | 36,125.00 | 10,024.69 | 3,915.05 | - | 13,939.74 | 26,100.31 | 22,185.26 |
| Air Conditioner | 29,395.55 | - | 29,395.55 | 8,157.26 | 3,185.74 | - | 11,343.00 | 21,238.29 | 18,052.55 |
| Car (2nd Hand Purchase) | 1,12,500.00 | - | 1,12,500.00 | 16,875.00 | 14,343.75 | - | 31,218.75 | 95,625.00 | 81,281.25 |
| Refrigerator & TV | - | 37,000.00 | 37,000.00 | - | 5,550.00 | - | 5,550.00 | - | 31,450.00 |
| Laptop | - | 10,000.00 | 10,000.00 | - | 1,500.00 | - | 1,500.00 | 0 | 8,500.00 |
| Equipment/ Furniture | 4,07,963.50 | - | 4,07,963.50 | 68,709.27 | 33,925.42 | - | 1,02,634.69 | 3,39,254.23 | 3,05,328.81 |
| Total | 13,77,270.05 | 47,000.00 | 14,24,270.05 | 1,65,749.45 | 86,626.92 | - | 2,52,376.37 | 12,11,520.60 | 11,71,893.68 |

Vide our audit report of even date.

For, L.R.Sarkar & Co.
Chartered Accountants

(L.R.Sarkar, F.C.A.)
Partner, 50981
FRN - 313030E

Place: Kolkata
Date: 07/09/2019

For & on Behalf of the Borad

Syed Irfan Sher
02007193

Mohsina Sher
02007234

ANANDAM HOUSING PRIVATE LIMITED.

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR
THE YEAR ENDED 31.03.2019.**

A. SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Preparation of accounts

The accounts have been prepared to comply with all material aspects and applicable accounting policies in India, the Accounting Standards issued by the Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013.

2. Accounting Convention:

The financial statements have been prepared in accordance with the historical cost convention and on the basis of going concern concept.

3. Revenue Recognition :

a) Both Income and Expenditure have been recognized on accrual basis.

b) Total Turnover during the year is Rs 21,29,593/-.

4. Fixed Assets:

Depreciation on tangible fixed assets:

Depreciation on tangible fixed assets has been calculated by the Management considering the Useful life of the assets as per Sec 123 Schedule II of the Companies Act, 2013.

B. NOTES ON ACCOUNTS :

1. Taxes on Income:

To provide and determine Current Tax as the amount of tax payable in respect of taxable income for the period.

2. Others

a) Figures of previous years have been regrouped/ rearranged wherever necessary.

b) Entire project amount received from prospective customers is shown as project advance in Balance Sheet, and not booked through Profit and Loss Account.

And the entire Cost of Project incurred is shown as Project Cost in Balance Sheet and not passed through Profit and Loss Account. There by not reflecting in Work in progress against the same.

c) Bank Balance Confirmation certificate not obtained.

d) Company is registered under GST in the month of November 2018. Except GSTR-1 & GSTR-3B no substantial record found during our Audit. However GSTR-3B reflects an ITC receivable for the Month of March' 19.

Vide our audit report of even date.

For, L.R.Sarkar & Co.
Chartered Accountants

(L.R.Sarkar, F.C.A.)
Partner, 50981
FRN - 313030E

Place: Kolkata

Date: 07/09/2019



Syed Irfan Sher
02007193

For & on Behalf of the Board

Mohsina Sher
Mohsina Sher
02007234

Anandam Housing Pvt. Ltd.

HOUSING & REAL ESTATE BUSINESS HOUSE

33, Shakespeare Sarani, Kolkata - 700 017, Mobile : 09831093599, E-mail : anandamhousingpvtltd@yahoo.in

CIN- U70101WB1991PTC051793

List of Shareholders

| <u>Sr No.</u> | <u>Name of the Shareholders</u> | <u>As on 31st march 2019</u> | | <u>As on 31st march 2018</u> | |
|---------------|---------------------------------|------------------------------|---------------------|------------------------------|---------------------|
| | | <u>No of Shares</u> | <u>% of Holding</u> | <u>No of Shares</u> | <u>% of Holding</u> |
| 1 | Syed Irfan Sher | 30000.00 | 75.00 | 30000.00 | 75.00 |
| 2 | Mohsina Sher | 9500.00 | 23.75 | 9500.00 | 23.75 |
| 3 | Syed Salman Sher | 500.00 | 1.25 | 500.00 | 1.25 |
| | | 40000.00 | 100.00 | 40000.00 | 100.00 |


Place:kolkata

Date :07.09.2019



Syed Irfan Sher
02007193

For on behalf of the board



Mohsina Sher
02007234

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 | | |
|---|----|---------------------------------------|-------|--------------------|--------|-------|
| | | ANANDAM HOUSING PRIVATE LIMITED | | AACCA2391M | | |
| Flat/Door/Block No | | Name Of Premises/Building/Village | | Form Number. ITR-6 | | |
| 33 | | | | | | |
| Road/Street/Post Office | | Area/Locality | | Status Pvt Company | | |
| SHAKESPEARE SARANI | | THEATRE ROAD | | | | |
| Town/City/District | | State | | Filed u/s | | |
| KOLKATA | | WEST BENGAL | | 139(4)-Belated | | |
| Pin/ZipCode | | 700017 | | | | |
| Assessing Officer Details (Ward/Circle) | | | | WARD 7(1), KOLKATA | | |
| e-filing Acknowledgement Number | | | | 280202651281219 | | |
| COMPUTATION OF INCOME AND TAX THEREON | | 1 Gross total income | | 1 | 110856 | |
| | | 2 Total Deductions under Chapter-VI-A | | 2 | 0 | |
| | | 3 Total Income | | 3 | 110860 | |
| | | 3a Deemed Total Income under AMT/MAT | | 3a | 110855 | |
| | | 3b Current Year loss, if any | | 3b | 0 | |
| | | 4 Net tax payable | | 4 | 28829 | |
| | | 5 Interest and Fee Payable | | 5 | 1000 | |
| | | 6 Total tax, interest and Fee payable | | 6 | 29829 | |
| | | 7 Taxes Paid | | a Advance Tax | 7a | 0 |
| | | | | b TDS | 7b | 40224 |
| c TCS | 7c | | | 0 | | |
| d Self Assessment Tax | 7d | | | 0 | | |
| e Total Taxes Paid (7a+7b+7c +7d) | | | | 7e | 40224 | |
| 8 Tax Payable (6-7e) | | 8 | 0 | | | |
| 9 Refund (7e-6) | | 9 | 10400 | | | |
| 10 Exempt Income | | Agriculture | | | | |
| | | Others | | | | |

Income Tax Return submitted electronically on 28-12-2019 14:20:08 from IP address 45.112.69.197 and verified by

SYED IRFAN SHER having PAN AVMPS2980A on 28-12-2019 14:20:08 from IP address 45.112.69.197 using Digital Signature Certificate (DSC)

DSC details: 1401468435CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312c20474e46432049e666f746f776572,STREET=Bodakdev, S G Road, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU