

AUDIT REPORT

1. We have examined the Balance Sheet as at 31st March 2018 and the Profit & Loss Account for the year ended on that date, attached herewith, of M/s. Capricorn Estates Address: 73, Manick Bandopadhyay Sarani -700 040 having Permanent Account No: AALFC7333H.
2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the above office.
3. (a) We report the observations/comments/descrerepencies/inconsistencies, if any in the notes of accounts annexed herewith.

(b) Subject to above,
 - (A) We have obtained all the information and explanations which to the best of our knowledge & belief were necessary for the purposes of the audit.
 - (B) In our opinion, proper books of accounts have been kept by the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to explanation given to us, the said accounts read with notes thereon, if any, give a true and fair view.
 - 1) In the case of the Balance Sheet of the State of Affairs of above named assessee as at 31st March, 2018 and
 - 2) In the case of Profit & Loss Account of the profit of the above named assessee for the accounting year ending on 31st March, 2018
4. The statement of particulars required to be furnished under Section 44AB is annexed herewith in Form No.3CD.
5. In our opinion and to the best of our information and according to explanations given to us the particulars given in the said Form 3CD and the Annexure thereto are true and correct.

Place : Kolkata
Dated: 28/9/18



For Daluka & Co.
Chartered Accountants


(KAILASH DALUKA)
Partner

CAPRICORN ESTATES
73, Manick Bandopadhyay Sarani
Kolkata - 700040

Balance Sheet As At 31st March, 2018

<u>Liabilities</u>	<u>Amounts</u>	<u>Assets</u>	<u>Amounts</u>
<u>Capital Account</u>		<u>Fixed Assets</u>	
<u>Partner's Capital A/c</u>		Computer & Softwares	7313.00
Anu Burman	191761.67	Add: Addition	10800.00
Roshan Burman	127841.11	Less: Depreciation	10868.00
			7245.00
<u>Secured Loan</u>		Motor Car	943344.00
HDFC Bank Car Loan	547262.66	Less: Depreciation	141502.00
			801842.00
<u>Advance from Customer</u>		<u>Current Assets</u>	
Amrapali Dhir Customer	14142189.64	Security Deposits	2050000.00
Jodhpur Park Customer	470000.00	CESC Deposits-Kalikapur	61100.00
		WIP-Kalikapur	10954097.82
		WIP-Jodhpur Park	320500.00
<u>Sundry Creditors</u>		TDS Receivable	80195.79
Sundry Creditors	1575098.00	HDFC Car Loan - TDS	3766.60
Sundry Creditors for Expense	201324.22		
GST payable	762832.00	<u>Loans & Advances</u>	
TDS Payable	22349.60	Anu Burman	148545.04
		Roshan Burman	2778255.00
		Capricorn Highrise Pvt Ltd	200503.00
		<u>Cash & Bank Balance</u>	
		Cash in Hand	385421.70
		Corporation Bank	203710.50
		Kotak Mahindra Bank	45476.44
	18040658.89		18040658.89

Signed in Terms of our Attached Report of Even Date
For DALUKA & CO.
Chartered Accountants

Daluka

(K.Daluka)
Partner
M.No. 058551
FRN No.323542E
Place : Kolkata
Dated: 28/3/18

CAPRICORN ESTATES
Anu Burman
Partner

CAPRICORN ESTATES

Partner



CAPRICORN ESTATES
73, Manick Bandopadhyay Sarani
Kolkata 700040

Accounting Year - 2017-2018

Assessment Year - 2018-2019

Profit and Loss Account as at 31st March 2018

<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
To Opening WIP - Kalikapur Site	3522077.00	By, Sales	14237521.15
To, Labour Charges	3075000.00	By, Work In Progress-Kalikapur Site	10954097.82
" Adhesives	130643.31	By, Work In Progress-Jodhpur Park Site	320500.00
" Bricks	866283.00		
" Cement	5624644.62		
" Door Frames	408756.46		
" Grill	15046.00		
" Iron & Steel	5464456.30		
" Laminates	23008.41		
" Lifts	180000.00		
" Pipe & Fitting	120633.44		
" Plywood	425008.60		
" Sand	676200.00		
" Stonechips	7,94,660.00		
" Brokerage	7,31,153.00		
" Construction Test & Reports	29,666.00		
" Advertisement Expense	30,000.00		
" Architect Fees	460000.00		
" Electrical Work	50000.00		
" Electricity Charges	5160.00		
" Water Connection Charges	32895.00		
" Interest on Loan	375543.00		
" Legal Expense	10500.00		
" Property Tax	48564.00		
" Salary	1202739.00		
" Sanction Plan	10000.00		
" Site Expenses	7904.00		
" Gross Profit	1191577.84		
	25512118.98		
" Audit Fees	15000.00	" Gross Profit	1191577.84
" AMC Expenses	8000.00	" Interest Received on Loan	99894.00
" Bank Charges	3665.40	" Income from Mutual Fund	54394.34
" Conveyance Expense	17770.00	" Interest on Fixed Deposit	9352.00
" Fuel & Motor Car Expense	54566.56	" Discount Received	1580.00
" Finance Charges	48591.96	" Balance W/off	397.10
" Internet Charges	10950.00		
" Insurance Expense	32842.00		
" Interest on TDS	480.00		
" Office Expense	53054.00		
" Printing & Xerox	5572.56		
" Professional Tax	2500.00		
" Sales Promotion	54571.75		
" Swachh Bharat Cess	1312.00		
" Depreciation	152370.00		
" Telephone Charges	10389.27		
" Tiffin Expenses	6510.00		
" Trade License	1156.00		
" Travelling Expenses	27804.00		



CAPRICORN ESTATES

Partner

CAPRICORN ESTATES
Anil Deewary
Partner

" Partners Remuneration

Anu Burman	325000	
Roshan Burman	<u>325000</u>	650000.00

" Net Profit Transferred to

Anu Burman	120053.87	
Roshan Burman	<u>80035.91</u>	200089.78

1357195.28

1357195.28

Signed in Terms of our Attached Report of Even Date
For DALUKA & CO.
Chartered Accountants

Daluka

(K.Daluka)
Partner
M.No. 058551
FRN No.323542E
Place : Kolkata
Dated: 28/9/18



CAPRICORN ESTATES

[Signature]
Partner

CAPRICORN ESTATES
Anu Burman
Partner