

# VIKASH KABRA & CO.

CHARTERED ACCOUNTANTS

Head Office : 4, Ballav Das Street, R. No. 406, 4th Floor, Kolkata - 700 007, Ph. (033) 2268-3559, 2272-0232 • E-mail : infokolkata@vikashkabraandco.com  
Branch Office : House No. 1571, Sector-45, Gurgaon -122 002, (Haryana) , Phone : (0124) 238 1571 • E-mail : infogurgaon@vikashkabraandco.com  
Website : www.vikashkabraandco.com

## INDEPENDENT AUDITOR'S REPORT

### TO THE PARTNERS OF PS PRIMARC PROJECTS LLP (LLPIN: AAD-4907)

#### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **M/s PS PRIMARC PROJECTS LLP ("the LLP") of 6A, Elgin Road, 2<sup>nd</sup> Floor, Bhowanipore, Kolkata-700 020** which comprise the Balance Sheet as at 31<sup>st</sup> March, 2017 and the Statement of Profit & Loss A/c for the year then ended, and a summary of the significant accounting policies and other explanatory information.

#### 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the LLP 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 of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on those financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 misstatements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the LLP's preparation of the financial statements that give a 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 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.



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## OUR OPINION

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 Limited Liability Partnership Act, 2008 and Limited Liability Partnership Rules, 2009 (as amended) in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India:

- i) In the case of the Balance Sheet, of the state of affairs of the LLP as at 31<sup>st</sup> March, 2017;
- ii) In the case of the Statement of Profit & Loss, of the Loss for the year ended on that date.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. 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 statement of Profit and Loss dealt with by this Report are in the agreement with the books of accounts;
- (d) The LLP has provided requisite disclosure in the financial statements as to holdings 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. Based on audit procedures and relying on the management representation we report that the disclosures are in accordance with books of accounts maintained by the LLP and as produced to us by the management.
- (e) In our opinion, the aforesaid financial statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India.

Place: Kolkata  
Date: The 21<sup>st</sup> Day of July, 2017



For **VIKASH KABRA & CO.**  
CHARTERED ACCOUNTANTS  
FRN No. 326396E

*Shradha Chandak*  
(Shradha Chandak)  
Partner  
Mem No. 308162

**PS PRIMARC PROJECTS LLP**

6A, ELGIN ROAD, 2ND FLOOR,  
BHOWANIPORE, KOLKATA-700 020  
LLPIN : AAD-4907

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2017**

| PARTICULARS                                 | SCHEDULE |              | AS AT<br>31/03/2017 |           | AS AT<br>31/03/2016 |
|---|----------|--------------|---------------------|-----------|---------------------|
| <b>CONTRIBUTION AND LIABILITIES</b>         |          |              |                     |           |                     |
| <b>PARTNER'S FUND</b>                       |          |              |                     |           |                     |
| <b>I) CONTRIBUTION</b>                      |          |              |                     |           |                     |
| Fixed Capital                               | A        | 10,00,000    |                     | 10,00,000 |                     |
| Floating Capital                            |          | 16,08,41,517 | 16,18,41,517        | 95,44,297 | 1,05,44,297         |
| <b>II) RESERVES AND SURPLUS</b>             |          |              |                     |           |                     |
| Balance in Profit and Loss Account          |          |              | -                   |           | -                   |
| <b>LIABILITIES</b>                          |          |              |                     |           |                     |
| Current Liabilities                         | B        |              | 7,32,780            |           | 3,15,880            |
| <b>TOTAL</b>                                |          |              | <b>16,25,74,297</b> |           | <b>1,08,60,177</b>  |
| <b>ASSETS</b>                               |          |              |                     |           |                     |
| <b>CURRENT ASSETS, LOANS &amp; ADVANCES</b> |          |              |                     |           |                     |
| Investment                                  |          |              | 11,34,512           |           | -                   |
| Inventories                                 | C        |              | 2,21,12,940         |           | 48,80,508           |
| Cash & Bank Balances                        | D        |              | 15,775              |           | 54,284              |
| Short Term Deposits & Loans & Advances      | E        |              | 13,93,11,070        |           | 59,25,385           |
| <b>TOTAL</b>                                |          |              | <b>16,25,74,297</b> |           | <b>1,08,60,177</b>  |
| <b>NOTES TO ACCOUNTS</b>                    |          |              |                     |           |                     |
|   | F        |              |                     |           |                     |

IN TERMS OF OUR REPORT OF EVEN DATE

For **VIKASH KABRA & CO.**  
CHARTERED ACCOUNTANTS  
Firm Regn No. 326396E

*Shradha*  
(Shradha Chandak)  
Partner

Membership No. 308162



Place : Kolkata

Date : The 21st Day of July, 2017

For **PS PRIMARC PROJECTS LLP**

**PS PRIMARC PROJECTS LLP PS PRIMARC PROJECTS LLP**

*Sidharth Pansari*  
**DESIGNATED PARTNER**

Sidharth Pansari  
(DIN No. 00551242)  
Designated Partner

*Ravi Kumar Dugar*  
**DESIGNATED PARTNER**

Ravi Kumar Dugar  
(DIN No. 01549253)  
Designated Partner

**PS PRIMARC PROJECTS LLP**  
**6A, ELGIN ROAD, 2ND FLOOR,**  
**BHOWANIPORE, KOLKATA-700 020**  
**LLPIN : AAD-4907**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH,2017**

| PARTICULARS   | SCHEDULE | YEAR ENDED<br>31/03/2017 | YEAR ENDED<br>31/03/2016 |
|---|----------|--------------------------|--------------------------|
| <b><u>INCOME</u></b>                                      |          |                          |                          |
| Interest Received   | G        | 61,62,799                | -                        |
| Other Income  | H        | 34,512                   | 21,429                   |
| Transferred to Work in Progress                           |          | 68,43,274                | -                        |
|   |          | <b>1,30,40,585</b>       | <b>21,429</b>            |
| <b><u>EXPENDITURE</u></b>                                 |          |                          |                          |
| Interest Paid   | I        | 1,30,06,073              | -                        |
| Other Indirect Expenses                                   | J        | 37,245                   | 22,098                   |
|   |          | <b>1,30,43,318</b>       | <b>22,098</b>            |
| <b>PROFIT/(LOSS) BEFORE TAX</b>                           |          | <b>(2,733)</b>           | <b>(669)</b>             |
| Less : Provision for Income Tax                           |          | -                        | -                        |
| <b>PROFIT/(LOSS) AFTER TAX</b>                            |          | <b>(2,733)</b>           | <b>(669)</b>             |
| Add/Less : Loss transferred to Partners Account           |          | 2,733                    | 669                      |
| <b>PROFIT/(LOSS) CARRIED FORWARD TO<br/>BALANCE SHEET</b> |          | <b>-</b>                 | <b>-</b>                 |

**NOTES TO ACCOUNTS & SIGNIFICANT  
ACCOUNTING POLICIES**

F

For **VIKASH KABRA & CO.**

CHARTERED ACCOUNTANTS

Firm Regn No. 326396E

*Shradha*

(Shradha Chandak)

Partner

Membership No. 308162



For **PS PRIMARC PROJECTS LLP**

**PS PRIMARC PROJECTS LLP**

*Sidharth Pansari*  
DESIGNATED PARTNER

**Sidharth Pansari**  
(DIN No. 00551242)  
Designated Partner

**PS PRIMARC PROJECTS LLP**

*Ravi Kumar Dugar*

DESIGNATED PARTNER

**Ravi Kumar Dugar**  
(DIN No. 01549253)  
Designated Partner

Place : Kolkata

Date : The 21st Day of July, 2017

**PS PRIMARC PROJECTS LLP**  
**6A, ELGIN ROAD, 2ND FLOOR,**  
**BHOWANIPORE, KOLKATA-700 020**  
**LLPIN : AAD-4907**

| Schedules annexed to & forming part of the Statement of accounts as at 31st March, 2017 |             |                     |           |                     |
|---|-------------|---------------------|-----------|---------------------|
| PARTICULARS   |             | AS AT<br>31/03/2017 |           | AS AT<br>31/03/2016 |
| <b>SCHEDULE - A : PARTNER'S CONTRIBUTION</b>  |             |                     |           |                     |
| <b>I) FIXED CAPITAL</b>   |             |                     |           |                     |
| P.S. Group Realty Ltd   | 6,00,000    | -                   | 6,00,000  |                     |
| Primarc Projects Pvt. Ltd.  | 4,00,000    | -                   | 4,00,000  |                     |
|   |             | 10,00,000           |           | 10,00,000           |
| <b>II) FLOATING CAPITAL</b>   |             |                     |           |                     |
| <b>P.S. Group Realty Ltd</b>  |             |                     |           |                     |
| Balance as per Last account   | 47,60,819   |                     | -         |                     |
| Add: Credits & Introduction   | 9,17,33,979 |                     | 53,64,000 |                     |
|   | 9,64,94,798 |                     | 53,64,000 |                     |
| Less: Withdrawals   | -           |                     | 6,02,780  |                     |
|   | 9,64,94,798 |                     | 47,61,220 |                     |
| Less: Loss transferred from Income & Expenditure Account                                | (1,640)     | 9,64,93,158         | (402)     | 47,60,819           |
| <b>Primarc Projects Pvt. Ltd.</b>   |             |                     |           |                     |
| Balance as per Last account   | 47,83,478   |                     | -         |                     |
| Add: Credits & Introduction   | 7,50,61,974 |                     | 55,54,400 |                     |
|   | 7,98,45,452 |                     | 55,54,400 |                     |
| Less: Withdrawals   | 1,54,96,000 |                     | 7,70,654  |                     |
|   | 6,43,49,452 |                     | 47,83,746 |                     |
| Less: Loss transferred from Income & Expenditure Account                                | (1,093)     | 6,43,48,359         | (268)     | 47,83,478           |
|   |             | 16,08,41,517        |           | 95,44,297           |
|   |             | <b>16,18,41,517</b> |           | <b>1,05,44,297</b>  |
| <b>SCHEDULE - B : CURRENT LIABILITIES</b>   |             |                     |           |                     |
| Sundry Creditors for Services   |             | 3,34,700            |           | 2,11,500            |
| Statutory Liabilities   |             | 1,980               |           | 43,630              |
| Other Liabilities   |             | 3,90,200            |           | 55,000              |
| Audit Fees Payable  |             | 5,900               |           | 5,750               |
|   |             | <b>7,32,780</b>     |           | <b>3,15,880</b>     |
| <b>SCHEDULE-C:- INVENTORY</b>   |             |                     |           |                     |
| <b>Work In Progress</b>   |             |                     |           |                     |
| Opening Balance   | 48,80,508   |                     | -         |                     |
| Add: Additions during the Year (Expenses capitalised)                                   | 1,03,89,158 |                     | 48,80,508 |                     |
| Add: Interest Expenses capitalised  | 68,43,274   | 2,21,12,940         | -         | 48,80,508           |
|   |             | <b>2,21,12,940</b>  |           | <b>48,80,508</b>    |
| <b>SCHEDULE - D : CASH &amp; BANK BALANCES</b>  |             |                     |           |                     |
| Cash in Hand (As certified by Management)   |             | 14,766              |           | 14,627              |
| Balance with scheduled Bank :   |             |                     |           |                     |
| - In Current Account (Axis Bank Ltd.)   |             | 1,009               |           | 39,657              |
|   |             | <b>15,775</b>       |           | <b>54,284</b>       |
| <b>SCHEDULE E: SHORT TERM LOAN &amp; ADVANCES</b>                                       |             |                     |           |                     |
| Other Advances  |             | 13,84,21,128        |           | 55,56,810           |
| (Recoverable in Cash or in Kind or value to be Received )                               |             |                     |           |                     |
| Service Tax Credit  |             | 8,64,018            |           | 3,68,575            |
| Service Tax Input Unavailed   |             | 19,122              |           | -                   |
| Krishi Kalyan Cess Input  |             | 6,698               |           | -                   |
| Krishi Kalyan Cess Input Unavailed  |             |                     |           |                     |



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**BHOWANIPORE, KOLKATA-700 020**  
LLPIN : AAD-4907

| <b>Schedules annexed to &amp; forming part of the Statement of accounts as at 31st March,2017</b> |  |                             |  |                             |
|---|--|-----------------------------|--|-----------------------------|
| <b>PARTICULARS</b>  |  | <b>AS AT<br/>31/03/2017</b> |  | <b>AS AT<br/>31/03/2016</b> |
| <b><u>SCHEDULE G: INTEREST INCOME</u></b>   |  |                             |  |                             |
| Interest Received   |  | 61,62,799                   |  | -                           |
|   |  | <b>61,62,799</b>            |  | <b>-</b>                    |
| <b><u>SCHEDULE H: OTHER INCOME</u></b>  |  |                             |  |                             |
| Profit on Sale of Mutual Fund   |  | 34,512                      |  | 21,429                      |
|   |  | <b>34,512</b>               |  | <b>21,429</b>               |
| <b><u>SCHEDULE I: INTEREST EXPENSE</u></b>  |  |                             |  |                             |
| Interest Paid to Partners   |  | 1,30,06,073                 |  | -                           |
|   |  | <b>1,30,06,073</b>          |  | <b>-</b>                    |
| <b><u>SCHEDULE J: ADMINISTRATIVE EXPENSES</u></b>   |  |                             |  |                             |
| Trade License Fees  |  | 1,900                       |  | 3,800                       |
| Audit Fees  |  | 5,900                       |  | 5,750                       |
| Office Expenses   |  | 32                          |  | -                           |
| Filing Fees   |  | 478                         |  | 278                         |
| Bank Charges  |  | 1,109                       |  | 1,057                       |
| Printing Stationery   |  | 5,236                       |  | 6,569                       |
| General Expenses  |  | 21,590                      |  | 4,164                       |
| Professional Tax  |  | 300                         |  | 300                         |
| Telephone Expenses  |  | 700                         |  | 180                         |
|   |  | <b>37,245</b>               |  | <b>22,098</b>               |

PS PRIMARC PROJECTS LLP

  
DESIGNATED PARTNER

PS PRIMARC PROJECTS LLP

  
DESIGNATED PARTNER



# PS PRIMARC PROJECTS LLP

6A, ELGIN ROAD, 2ND FLOOR,  
BHOWANIPORE, KOLKATA-700 020

LLPIN : AAD-4907

## Schedule-F: Significant Accounting Policies and Notes On Accounts

### i) Basis of Preparation of Financial Statement

a)

The LLP maintains its accounts on accrual basis following the historical cost convention in accordance with Indian Generally Accepted Accounting Principles under accrual method of accounting and as a going concern concept.

b)

Accounting policies not specifically referred to otherwise are consistent and in accordance with the accounting principles generally accepted as recommended by The Institute of Chartered Accountants of India (ICAI).

### ii) Fixed Assets & Depreciation

Fixed Assets are stated at cost. Depreciation is provided in the manner and at the rates specified in Income Tax Act, 1961.

### iii) Inventories

Construction Work-in-Progress on the Multistoried Buildings under construction is carried over at cost incurred. Cost is inclusive of direct expenses and allocated overheads net of incidental income.

### iv) Revenue Recognition

a)

Revenue is recognised on completion of sale and rendering of services

b)

Income and expenditure are recognised on accrual basis.

v) Interest on Capital has been provided/paid as per terms of Limited Liability Partnership Deed as mutually agreed upon amongst the partners.

### vi) Contingent Liabilities

There is no contingent liabilities as stated by the partners.

### vii) Specified Bank Notes (SBNs)

Ministry of Corporate Affairs issued an amendment to Schedule III of the Companies Act, 2013, regarding general instructions for preparation of Balance Sheet, to disclose the details of Specified Bank Notes (SBN) held and transacted during the period from 08/11/2016 to 30/12/2016.

The aforesaid disclosure is as follows:-

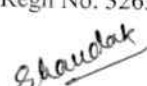
| Particulars                           | SBN's     | Other Denomination | Total     |
|---------------------------------------|-----------|--------------------|-----------|
| Closing Cash in hand as on 08.11.2016 | 12,000.00 | 19,283.00          | 31,283.00 |
| (+) Permitted Receipt                 | -         | 20,000.00          | 20,000.00 |
| (-) Permitted Payments                | -         | 5,009.00           | 5,009.00  |
| (-) Amount deposited in Banks         | 12,000.00 | -                  | 12,000.00 |
| Closing Cash in hand as on 30.12.2016 | -         | 34,274.00          | 34,274.00 |

The aforesaid disclosures of SBN's have been compiled taking the management stated policy.

For **VIKASH KABRA & CO.**

CHARTERED ACCOUNTANTS

Firm Regn No. 326396E

  
(Shradha Chandak)

Partner

Membership No. 308162



For PS PRIMARC PROJECTS LLP  
PS PRIMARC PROJECTS LLP PS PRIMARC PROJECTS LLP

  
DESIGNATED PARTNER

Sidharth Pansari  
(DIN No. 00551242)

  
DESIGNATED PARTNER  
Ravi Kumar Dugar  
(DIN No. 01549253)

| <b>Detail Sheet</b>  |                         |                         |
|--|-------------------------|-------------------------|
| 1) <b>Current Liabilities</b>                                |                         |                         |
| <b>Particulars</b>   | <b>As At 31/03/2017</b> | <b>As At 31/03/2016</b> |
| <u>Sundry Creditors for Services</u>                         |                         |                         |
| B S Associates Advocates                                     | 1,17,500                | 2,11,500                |
| Amar Shaw  | 9,200                   | -                       |
| Sahil Engineering Works                                      | 21,800                  | -                       |
| Trisita Engineering LLP                                      | 63,600                  | -                       |
| Outstanding Salary   | 1,22,600                | -                       |
| <b>TOTAL</b>   | <b>3,34,700</b>         | <b>2,11,500</b>         |
| <u>Statutory Liabilities</u>                                 |                         |                         |
| TDS Payable  | -                       | 43,500                  |
| Professional Tax Payable                                     | 330                     | 130                     |
| Service Tax Payable  | 1,540                   | -                       |
| Swachh Bharat Cess Payable                                   | 55                      | -                       |
| Krishi Kalyan Cess Payable                                   | 55                      | -                       |
| <b>TOTAL</b>   | <b>1,980</b>            | <b>43,630</b>           |
| <u>Other Liabilities</u>                                     |                         |                         |
| Labour Cess  | 76,235                  | 55,000                  |
| Retention- Raj Trimurti Infraprojects Pvt Ltd                | 3,13,965                | -                       |
| <b>TOTAL</b>   | <b>3,90,200</b>         | <b>55,000</b>           |
| 2) <b>Work in Progress- Expenses Capitalised</b>             |                         |                         |
| <u>Conversion, Mutation Expenses &amp; Registration Fees</u> |                         |                         |
| Conversion of Land   | 8,46,747                | 7,95,534                |
| Registration Fees & Stamp Duty                               | 11,24,295               | -                       |
|  | <b>19,71,042</b>        | <b>7,95,534</b>         |
| <u>Consultancy and Miscellaneous</u>                         |                         |                         |
| Architect Fees   | 7,50,000                | 25,66,250               |
| Brokerage & Commission                                       | -                       | 10,00,000               |
| Legal Expenses   | 1,31,675                | 1,37,895                |
| Legal Fees   | 1,86,000                | 2,45,000                |
| Professional/Consultancy Charges                             | -                       | 9,500                   |
| Service & Calibration Charges                                | -                       | 14,500                  |
| Survey Charges   | 51,250                  | 50,270                  |
|  | <b>11,18,925</b>        | <b>40,23,415</b>        |
| <u>Administrative Expenses</u>                               |                         |                         |
| Cash and Money Insurance                                     | 746                     | 1,925                   |
| Conveyance   | 16,583                  | 14,024                  |
| Hire Charges   | -                       | 27,600                  |
| Business Development Expenses                                | 12,153                  | 35                      |
| Salary & Bonus   | 4,26,977                | 17,975                  |
| Employee Owned Car Fuel & Vehicle Maint.                     | 5,968                   | -                       |
| Leave Encashment   | 8,967                   | -                       |
| Staff Welfare  | 1,842                   | -                       |
| Transportation Charges                                       | 2,800                   | -                       |



|    | <b>Particulars</b>                            | <b>As At 31/03/2017</b> | <b>As At 31/03/2016</b> |
|----|---|-------------------------|-------------------------|
|    | <b><u>Initial Infrastructure Expenses</u></b> |                         |                         |
|    | Anchoring Work                                | 9,200                   | -                       |
|    | Boundary Wall                                 | 62,79,302               | -                       |
|    | Porta Cabin                                   | 2,52,025                | -                       |
|    | Site Office                                   | 12,800                  | -                       |
|    | Land Filing                                   | 21,800                  | -                       |
|    | Soil Investigation                            | 1,74,000                | -                       |
|    |   | <b>67,49,127</b>        | <b>-</b>                |
|    |   |                         |                         |
|    | <b><u>Marketing Expenses</u></b>              |                         |                         |
|    | Computer Software                             | 55,650                  | -                       |
|    |   | <b>55,650</b>           | <b>-</b>                |
|    |   |                         |                         |
|    | <b>Total Expenses</b>                         | <b>1,03,89,158</b>      | <b>48,80,508</b>        |
|    |   |                         |                         |
| 3) | <b><u>Loan and Advances</u></b>               |                         |                         |
|    | <u>Other Advances</u>                         |                         |                         |
|    | Raj Trimurti Infracore Pvt. Ltd.              | 10,18,329               | 55,00,000               |
|    | Magnum Infracore Pvt Ltd- Loan Account        | 5,47,61,519             | -                       |
|    | Chandra Prakash Kakarania                     | -                       | 50,000                  |
|    | Swapan Nath                                   | -                       | 6,810                   |
|    | Deposits                                      | 8,20,25,000             | -                       |
|    | TDS Receivable                                | 6,16,280                | -                       |
|    |   | <b>13,84,21,128</b>     | <b>55,56,810</b>        |
|    |   |                         |                         |