

We have audited the attached Balance Sheet of **M/S DIVYA DISTRIBUTORS**, 10, Clive Row, 2nd Floor, Kolkata – 700001 as at 31st March, 2018 and also the Profit and Loss Account for the year ended 31/03/2018 annexed thereto. Our responsibility is to express an opinion on these financial statements based on our audit.

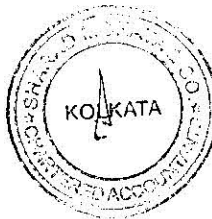
We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments referred to above and subject to our note mentioned as below, we report that:

- (i) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (ii) In our opinion, proper books of account as required by law have been kept by the firm so far as appears from our examination of those books.
- (iii) The Balance Sheet and Profit and Loss Account dealt with by this report are in agreement with the books of account.

6, Mangoe Lane,
Kolkata – 700001

Date: 07th September, 2018



For: Sharad Mohata & Co.
'Chartered Accountants'

(CA Sharad Mohata)
Proprietor
Mem. No: 055392
Firm Regn No:322004E

M/S DIVYA DISTRIBUTORS
10, CLIVE ROW, 2nd FLOOR
KOLKATA-700001

Asst. Year : 2018-19

BALANCE SHEET AS ON 31.03.2018					
LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
<u>PARTNERSHIP CAPITAL A/C</u> SURENDRA KUMAR SHARMA (As Per Schedule 1)	1,42,33,593		<u>FIXED ASSETS</u> (As Per Schedule 4)		9,25,934
ANURAG DOKANIA (As Per Schedule 1)	27,51,131	1,69,84,724	<u>CURRENT ASSETS, LOANS & ADVANCES</u> (As Per Schedule 5)		59,35,744
<u>UNSECURED LOAN</u> (As Per Schedule 2)		8,71,00,573	<u>DEPOSITS</u> (As Per Schedule 6)		6,13,600
<u>CURRENT LIABILITIES</u> (As Per Schedule 3)		4,06,63,804	<u>STOCK IN TRADE</u> (as certified by partners) Traded Goods	3,25,604	
<u>Profit & Loss A/C</u>		-	Work In Progress (* Durgapur Project) (As Per Schedule 7)	12,76,48,157	12,79,73,761
			<u>SUNDRY DEBITORS (net)</u>		79,63,269
			<u>CASH & BANK BALANCE :</u> (As Per Schedule 8)		13,36,793
		14,47,49,101			14,47,49,101

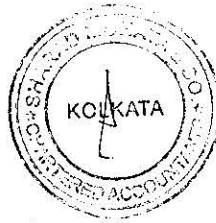
Notes on Account as Schedule
Notes & Schedule form an Integral Part of Accounts

8

In Terms of our report of even date

6, Mangoe Lane, 2nd Floor,
Kolkata -- 700 001

Date : 07/09/2018



For :SHARAD MOHATA & Co.
'Chartered Accountants'
Firm Reg No: 322004E

(Signature)
(CA SHARAD MOHATA)
Proprietor
Memb No. 55392

DIVYA DISTRIBUTORS

(Signature)
Partner

DIVYA DISTRIBUTORS

(Signature)
Partner

M/S DIVYA DISTRIBUTORS
10, CLIVE ROW, 2nd FLOOR
KOLKATA-700001

Asst. Year : 2018-19

TRADING ACCOUNT & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

PARTICULARS	AMOUNT (RS)	AMOUNT (RS)	PARTICULARS	AMOUNT (RS)	AMOUNT (RS)
To, Opening Stock -Traded Goods		325,604	By, Closing Stock -Traded Goods	325,604	325,604
		325,604			325,604
To Audit Fees (capitalised)		-	By, Profit From Patanjali Chikitsalaya		63,176
To Indirect Expenses		-			
Net Profit		63,176			63,176
		63,176			63,176
To Provision for tax		-	Net Profit Transferred		63,176
To, Balance Transferred To Partner's Capital A/c SURENDRA KUMAR SHARMA ANURAG KUMAR DOKANIA	31,588 31,588				
		63,176			63,176
		63,176			63,176

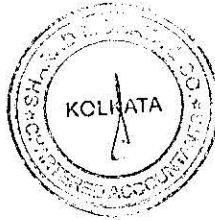
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In Terms of our report of even date

6, Mangee Lane ,2nd Floor,
Kolkata -- 700 001

Date : 07/09/2018



For : SHARAD MOHATA & Co.
'Chartered Accountants'
Firm Reg No: 322004E

(CA SHARAD MOHATA)
Proprietor

Mem No. 55392

DIVYA DISTRIBUTORS

Surendra Sharma
Partner

DIVYA DISTRIBUTORS

Anurag Kumar Dokania
Partner

CONTRIBUTORS
 FLOOR, 2ND FLOOR
 - 700 001.

Asst. Year : 2018-19

CAPITAL ACCOUNT:

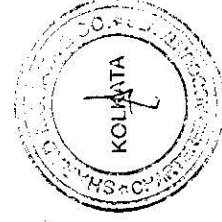
Name of Partner	Opening Balance as on 1.4.2017	Contribution during the year	Remuneration for the year	Interest for the year	Profit / Loss for the year	Total	Drawings & L.Tax for the year	Closing Balance as on 31.3.2018
Amar Sharma	12,802,005	3,600,000	-	-	31,588	16,433,593	2,25,500.00	14,233,593
Anita	5,219,544	-	-	-	31,588	5,251,131	2,500,000	2,751,131
Total	18,021,549	3,600,000			63,176	21,684,724	4,700,000	16,984,724

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DEBITED ASSETS:

Asst. Year : 2018-19

Particulars	WDV as on 01.04.2017	Addition for the year	Sales during the Year	Total	Rate of Dep	Depreciation for the year	WDV as on 31.03.2018
Machinery	1,021,083	-	-	1,021,083	10%	102,108	918,975
	1,021,083	-	-	1,021,083		102,108	918,975
	8,187,00	-	-	8,187	15%	1,228	6,959
	8,187,00	-	-	8,187		1,228	6,959
Total	1,029,270			1,029,270		103,336	925,934



DIVYA DISTRIBUTORS
(Signature)
 Partner

DIVYA DISTRIBUTORS
(Signature)
 Partner

DIVYA DISTRIBUTORS
10, CLIVE ROW, 2ND FLOOR
KOLKATA - 700 001.

SCHEDULE : 2

Asst. Year : 2018-19

LOAN :	AMOUNT (Rs.)
UnSecured Loan	
UnSecured Loan	4,38,74,320
Bank O/D A/c	4,32,26,253
	8,71,00,573

SCHEDULE : 3

CURRENT LIABILITIES & PROVISIONS :	AMOUNT (Rs.)
Tds Payable	3,61,600
Booking Advance Received	3,86,74,110
Provisions	4,69,498
Sundry Creditors	8,10,505
Creditors For Expenses	3,48,091
	4,06,63,804

SCHEDULE :5

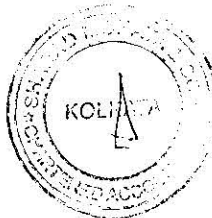
CURRENT ASSETS LOANS & ADVANCES	AMOUNT (Rs.)
Advance to Other Parties	20,79,748
Other Advances	55,482
Income Tax Paid	4,72,639
Staff Advance	2,70,537
Tax Deducted At Source	80,436
Entry Tax Receivable	17,827
GST Recievable	29,13,675
VAT Assesment (Money Receipt)	16,200
Accrued Interest on NSC	29,200
	59,35,744

SCHEDULE :6

DEPOSITS	AMOUNT (Rs.)
Security Deposit	6,13,600
	6,13,600

DIVYA DISTRIBUTORS

Shri. ...
Partner



...
Partner

DIVYA DISTRIBUTORS
10, CLIVE ROW, 2ND FLOOR
KOLKATA - 700 001.

Schedule 7

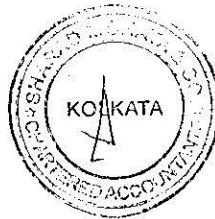
Work In Progress(Durgapur Project)	AMOUNT (Rs.)
Administrative Charges	— 27,392,341
Labour Charges	42,128,103
Land at Durgapur	20,974,560
Land Development	12,333,902
Purchase A/c	24,524,921
CC TV CAMERA	44,770
Cc Tv Serive	78,555
Interest on VAT, CST, Entry Tax, TDS	4,177
Generator Purchase	23,800
Miscelianeous Expenditure	2,000
Pooja Expenses - Durgapur	5,141
Rastaka Decorator	25,005
Script & Voice Over & Hording Design	35,495
Survey of India	16,000
WBSEDCL (SECURITY DEPOSIT)	79,254
Window , Door	40,230
Interest on FD	-65,096
	127,648,157

SCHEDULE :8

CASH & BANK BALANCE :	AMOUNT (Rs.)
Cash - in - hand (as certified)	772,140
Balance With Bank	
- SBI	481,068
- Allahabad	83,586
	1,336,793.33

DIVYA DISTRIBUTORS

Mulga Debnath
 Partner



DIVYA DISTRIBUTORS

S.K. Sharma
 Partner

M/S DIVYA DISTRIBUTORS

Notes on Accounts for the period from 01.04.2017 To 31.3.2018

1. Significant Accounting Policies.

Schedule-9

i. **Basis of preparation of financial statements:** The financial statements have been prepared under historical cost conventions and on accrual basis of accounting.

ii. **Revenue Recognition :**

- a) The Firm will derive its revenue from sale of Ayurvedic Medicine. The Revenue for the same is recognized on accrual basis.
- b) The expenses incurred during the year have been accounted for accrual basis.

iii. **Inventories/WIP:**

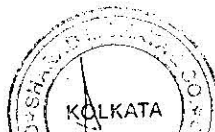
- a) The Firm has valued the closing stock of traded goods at cost or net realisable value whichever is lower.
- b) Inventory of Land is valued at cost.
- c) The Cost incurred in project (Asansol) has been transferred to Inventories during the year in the following manner:-

The Firm carries on the business of development and construction of Building and revenue from project is recognized on the basis of Project Completion Method of Accounting. The entire expenses incurred during the year has been transferred to Inventories (Work-In -Progress) under the head of Current Assets.

The Valuation of closing stock has been certified by the partners.

iv. **Fixed Assets:** The Fixed Assets have been shown at Historical cost less depreciation.

v. **Depreciation :** The Assessee follows written down value method of depreciation . Assets purchased and used for more than 180 days are charged full depreciation whereas assets purchased and used for less than 180 days are charged 50% of depreciation rate prescribed in the Income tax Act, 1961.



vi. **Borrowing Cost :** Borrowing costs attributable to acquisition and construction of qualifying assets are capitalized as part of such assets up to the date when such assets are ready for its intended use. Other borrowing cost, if any are charged to profit & loss account.

vii. **Taxation:**

a) Provision for taxation has been made pursuant to the provisions of Income Tax Act, 1961.

viii. **Provision and Contingent Liabilities:** In the opinion of partners, provision has been made for all known liabilities existed on the Balance Sheet date.

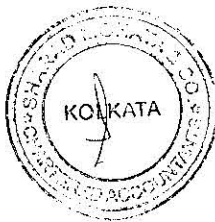
ix. Accounting policies not specifically referred to are consistent and in consonance with generally accepted accounting policies.

x. **Notes to Accounts**

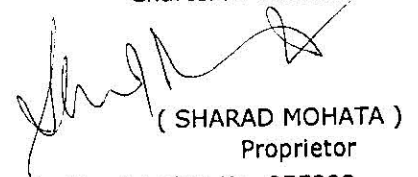
1) Debtors and Creditors are Subject to Confirmation.

2) Internal vouchers have been relied upon, wherever external voucher were not available.

Place: KOLKATA
Date: 07/09/2018



For **SHARAD MOHATA & CO.**
Chartered Accountants


(SHARAD MOHATA)
Proprietor

Membership No. 055392
Firm Reg. No.: 322004E
6, MANGOE LANE, , 5B, 2ND FLOOR
KOLKATA-700001
WEST BENGAL