

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
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name MOHANA COMMERCIAL PRIVATE LIMITED		PAN AAECM2171P			
	Flat/Door/Block No 1ST FLOOR	Name Of Premises/Building/Village MOHAN MINI MARKET		Form No. which has been electronically transmitted ITR-6		
	Road/Street/Post Office TOWNSHIP	Area/Locality HALDIA		Status Pvt Company		
	Town/City/District PURBA MEDINIPUR	State WEST BENGAL	Pin/ZipCode 721607	Aadhaar Number/Enrollment ID		
	Designation of AO(Ward/Circle) ITO WD - 27(HALDIA)			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 319568261031018		Date(DD/MM/YYYY) 03-10-2018			
	COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income		1	2387213
		2	Deductions under Chapter-VI-A		2	0
3		Total Income		3	2387210	
3a		Current Year loss, if any		3a	0	
4		Net tax payable		4	614714	
5		Interest and Fee Payable		5	20484	
6		Total tax, interest and Fee payable		6	635198	
7		Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	457684
			c	TCS	7c	0
	d		Self Assessment Tax	7d	178000	
	e		Total Taxes Paid (7a+7b+7c+7d)	7e	635684	
8	Tax Payable (6-7e)		8	0		
9	Refund (7e-6)		9	490		
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by RAMKRISHNA DAS ADHIKARY in the capacity of DIRECTOR
 having PAN ACUPD8251E from IP Address 117.205.160.74 on 03-10-2018 at HALDIA
 Dse SI No & issuer 2281166394890399933CN=SafeScript sub-CA for ICAL Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	MOHANA COMMERCIAL PRIVATE LIMITED	PAN	AAECM2171P
Form No	3CA	Assessment Year	2018-19
e-Filing Acknowledgement Number	319057881021018	Date of e-Filing	02/10/2018

*For and on behalf of,
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

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FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of MOHANA COMMERCIAL PRIVATE LIMITED MOHAN MINI MARKET, 1ST FL. OOR, P.O. - TOWNSHIP, P.S. - HALDIA, PURBA MEDINIPUR, WEST BENGAL, 721607 AAECM2171P was conducted by Us SUDARSAN JENA & ASSOCIATES in pursuance of the provisions of the COMPANIES ACT, 2013 Act, and We annex here to a copy of Our audit report dated 01/09/2018 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018
- (b) the audited balance sheet as at, 31/03/2018 ; and
- (c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

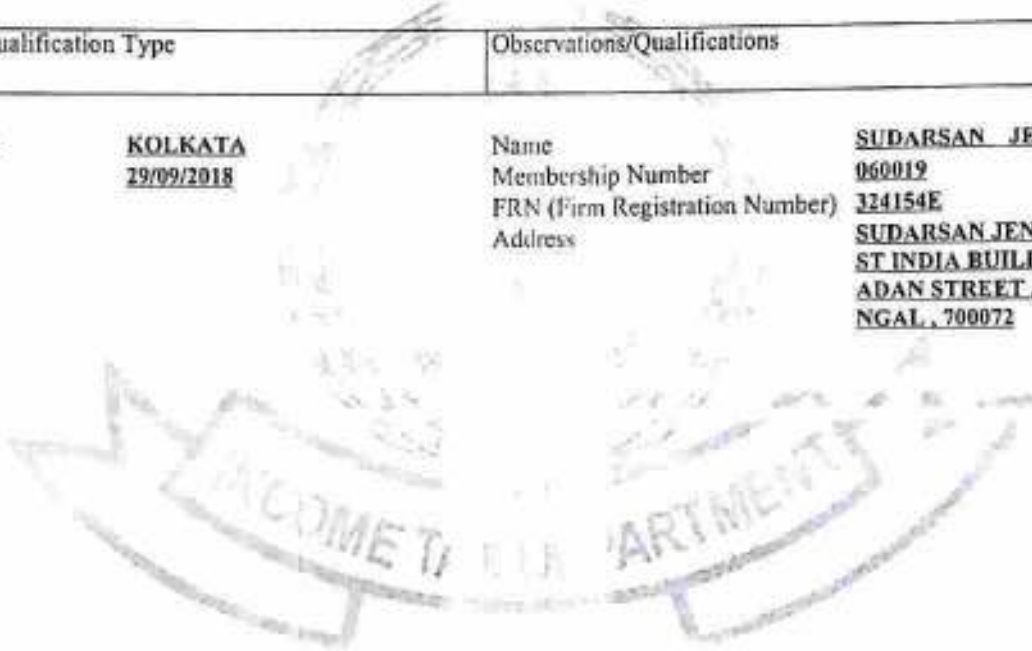
3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
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Place KOLKATA
Date 29/09/2018

Name SUDARSAN JENA
Membership Number 060019
FRN (Firm Registration Number) 324154E
Address SUDARSAN JENA & ASSOCIATES, EAST INDIA BUILDING, 4TH FLOOR, 8, MADAN STREET, KOLKATA, WEST BENGAL, 700072



FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		MOHANA COMMERCIAL PRIVATE LIMITED			
2	Address		MOHAN MINI MARKET, 1ST FLOOR, P.O. - TOWNSHIP, P.S. - HALDIA, PURBA MEDINIPUR, WEST BENGAL, 721607			
3	Permanent Account Number (PAN)		AAECM2171P			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Service Tax	AAECM2171PSD001			
	2	Goods and Services tax WEST BENGAL	19AAECM2171P1Z9			
5	Status		Company			
6	Previous year from		01/04/2017 to 31/03/2018			
7	Assessment Year		2018-19			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
	S.No.	Name			Profit Sharing Ratio (%)	
	1					
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	S.No.	Sector		Sub Sector		Code
	1	CONSTRUCTION		Other construction activity n.e.c.		06010
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	S.No.	Business	Sector	SubSector		Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	S.No.	Books prescribed				No
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	1	CASH BOOK, BANK BOOK, SALES REGISTER, PURCHASE REGISTER, JOURNAL BOOK, GENERAL LEDGER, STOCK REGISTER ETC	MOHAN MINI MARKET, 1ST FLOOR	P.O. - TOWNSHIP, P.S. - HALDIA	PURBA MEDINIPUR	WEST BENGAL
						721607
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK, BANK BOOK, SALES REGISTER, PURCHASE REGISTER, JOURNAL BOOK, GENERAL LEDGER, STOCK REGISTER ETC					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					
	No					

S.No.	Section	Amount
Nil		
13 a	Method of accounting employed in the previous year.	Mercantile system
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
	Particulars	Increase in profit(Rs.) Decrease in profit(Rs.)
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	No
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.	
	S.No. ICDS	Increase in profit(Rs.) Decrease in profit(Rs.) Net effect(Rs.)
	Total	
13 f	Disclosure as per ICDS.	
	S.No. ICDS	Disclosure
	1 ICDS I - Accounting Policies	The Financial Statements have been prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the basis of accrual, consistency and going concern. GAAP comprises mandatory Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 and the provisions of the Act (to the extent notified and applicable). The Accounting Policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the existing Accounting Policy.
	2 ICDS II - Valuation of Inventories	Inventories are valued at lower of cost or net realisable value. The cost is calculated on Weighted Average Method. Cost of finished flats comprises direct materials, direct labour and site overhead expenses. Cost of Work-in-Progress comprises Cost of direct materials, direct labour and site overhead expenses.
	3 ICDS IV - Revenue Recognition	Sale of constructed Flats have been shown at Invoice Price.
	4 ICDS V - Tangible Fixed Assets	Fixed Assets are carried at cost less accumulated depreciation and impairment losses, if any. Depreciation on tangible fixed assets has been provided for on written down value method at the rates and in the manner prescribed under Schedule II to the Companies Act, 2013. However, for the purpose of computation of Income Tax Liability depreciation on tangible fixed assets has been provided for at the rates and in the manner laid down under Rule 5 of the Income Tax Rules, 1962.
14 a	Method of valuation of closing stock employed in the previous year.	AT LOWER OF COST OR NET REALISABLE VALUE FOLLOWING WEIGHTED AVERAGE METHOD
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	
	Particulars	Increase in profit(Rs.) Decrease in profit(Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade	
	S.No. (a) Description of capital asset	(b) Date of acquisition (c) Cost of acquisition (d) Amount at which the asset is converted into stock-in trade
Nil		
16	Amounts not credited to the profit and loss account, being:-	
16 a	The items falling within the scope of section 28.	
	S.No. Description	Amount
	Nil	
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	
	S.No. Description	Amount
16 c	Escalation claims accepted during the previous year	
	S.No. Description	Amount
	Nil	
16 d	Any other item of income	
	S.No. Description	Amount
	Nil	

16	c	Capital receipt, if any							Amount				
		S.No. Description											
		Nil											
17		Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:											
		S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18		Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-											
		S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV / Actual (A)	Purchase Value (1)	CENT VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A + B - C - D)
		1	Plant & Machinery @ 40%	40%	508	0	0	0	0	0	0	203	305
		2	Plant & Machinery @ 15%	15%	2743906	193180	0	0	0	193180	0	437775	2499311
		3	Furnitures & Fittings @ 10%	10%	430980	0	0	0	0	0	0	43098	387882
		4	Building @ 10%	10%	557624	0	0	0	0	0	0	55762	501862
		* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page											
19		Amounts admissible under sections :											
		S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.								
		Nil											
20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]											
		S.No.	Description									Amount	
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):											
		S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities						
		Nil											
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc											
		Capital expenditure											
		S.No.	Particulars									Amount in Rs.	
		Personal expenditure											
		S.No.	Particulars									Amount in Rs.	
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party											
		S.No.	Particulars									Amount in Rs.	
		Expenditure incurred at clubs being entrance fees and subscriptions											
		S.No.	Particulars									Amount in Rs.	
		Expenditure incurred at clubs being cost for club services and facilities used.											
		S.No.	Particulars									Amount in Rs.	
		Expenditure by way of penalty or fine for violation of any law for the time being force											
		S.No.	Particulars									Amount in Rs.	
		Expenditure by way of any other penalty or fine not covered above											
		S.No.	Particulars									Amount in Rs.	
		Expenditure incurred for any purpose which is an offence or which is prohibited by law											
		S.No.	Particulars									Amount in Rs.	

(b) Amounts inadmissible under section 40(a):-											
(i) as payment to non-resident referred to in sub-clause (i)											
(A) Details of payment on which tax is not deducted:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)											
(A) Details of payment on which tax is not deducted:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (ia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iih)											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											Yes
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						

(e) Provision for payment of gratuity not allowable under section 40A(7)					
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)					
(g) Particulars of any liability of a contingent nature					
S.No.	Nature Of Liability	Amount in Rs.			
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income					
S.No.	Nature Of Liability	Amount in Rs.			
(i) Amount inadmissible under the proviso to section 36(1)(iii)					
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006				
23 Particulars of any payment made to persons specified under section 40A(2)(b).					
S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)
1	RAMKRISHNA DAS A DHIKARY	ACUPD8251E	DIRECTOR OF THE COMPANY	REMUNERATI ON PAID	777333
2	DIBYENDU JANA	AGDPJ5316M	DIRECTOR OF THE COMPANY	REMUNERATI ON PAID	616667
3	RAMKRISHNA DAS A DHIKARY	ACUPD8251E	DIRECTOR OF THE COMPANY	INTEREST ON UNSECURED LOAN	337132
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.					
S.No.	Section	Description	Amount		
Nil					
25 Any amount of profit chargeable to tax under section 41 and computation thereof.					
S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any
Nil					
26 (i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-				
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-				
26 (i)(A)(a)	Paid during the previous year				
S.No.	Section	Nature of liability	Amount		
Nil					
26 (i)(A)(b)	Not paid during the previous year				
S.No.	Section	Nature of liability	Amount		
26 (i)B	was incurred in the previous year and was				
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)				
S.No.	Section	Nature of liability	Amount		
1	Sec 43B(a)-Tax, Duty, Cess, Fee etc	SERVICE TAX	301222		
2	Sec 43B(a)-Tax, Duty, Cess, Fee etc	GST	1521826		
3	Sec 43B(c)-sum referred to u/s 36(1)(ii)	BONUS TO EMPLOYEES	165890		
4	Sec 43B(e)-interest on loan from scheduled banks	INTEREST ON CASH CREDIT LIMIT PAID TO SBI HALDIA PORT BRANCH	382330		
5	Sec 43B(e)-interest on loan from scheduled banks	INTEREST ON TERM LOAN PAID TO UCO BANK HALDIA BRANCH	4287873		
6	Sec 43B(e)-interest on loan from scheduled banks	INTEREST ON CAR LOAN PAID TO PUNJAB NATIONAL BANK DURGACHAK BRANCH	12910		
7	Sec 43B(e)-interest on loan from scheduled banks	INTEREST ON TERM LOAN PAID TO PUNJAB NATIONAL BANK DURGACHAK BRANCH	1876836		
26 (i)(B)(b)	not paid on or before the aforesaid date				
S.No.	Section	Nature of liability	Amount		
Nil					
(State whether sales tax, goods and services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.)		Yes	GST, SERVICE TAX & OTHER INDIRECT TAXES ARE PASSED THROUGH THE PROFIT & LOSS ACCOUNT.		
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts				Yes
	CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts		
	Opening Balance		0		
	Credit Availed	4345802	It has been shown in Profit & Loss Account and also adjusted against GST Output Liability.		

	Credit Utilized		4024402	It has been shown in Profit & Loss Account and also adjusted against GST Output Liability.									
	Closing/Outstanding Balance		321400	Outstanding Balance has been carried forward in the Balance Sheet.									
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
	S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)								
	Nil												
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii)											No	
	S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
	Nil												
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib). If yes, please furnish the details of the same											No	
	S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
	Nil												
A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?											No	
A(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:	Amount (in Rs.)										
B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56											No	
B(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:	Amount (in Rs.)										
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)											No	
	S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address- Line 1	Address- Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil												
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.											No	
A(b)	If yes, please furnish the following details:												
	S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CF.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B											No	
B(b)	If yes, please furnish the following details:												

S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:			
				Assessment Year	Amount(in Rs.)	Assessment Year	Amount(in Rs.)		
Nil									
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is applicable from 1st April,2019)							No	
C(b)	If yes, please furnish the following details:								
	S.No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement				
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-								
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	1	RAMKRISHNA DAS ADHIKARY	HALDIA TOWNSHIP, PURBAMEDINIPUR, WEST BENGAL - 721607	ACUPDR251E	7350000	Yes	7350000	Yes-Cheque	Account payee cheque
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-								
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
Nil									
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)									
31 b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-								
	S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt		
31 b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person,								

		received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-						
	S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt			
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-						
	S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment	
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-						
	S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)								
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—						
	S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
	Nil							
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—						
	S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
	Nil							
31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—						
	S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.			
	Nil							

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a										
Details of brought forward loss or depreciation allowance, in the following manner, to extent available										
S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order)			Remarks			
				Amount as assessed	Order U/S and Date					
Nil										
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.									No
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.									No
If yes, please furnish the details below										
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year									No
If yes, please furnish details of the same										
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73									No
If yes, please furnish the details of speculation loss if any incurred during the previous year										
33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										
Nil										
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish									Yes
S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	CALM11515A	192	Salary	4296443	1394000	1394000	139400	0	0	0
2	CALM11515A	194A	Interest other than interest on securities	337123	337123	337123	33713	0	0	0
3	CALM11515A	194C	Payments to contractors	10145475	10145475	10145475	101995	0	0	0
4	CALM11515A	194J	Fees for professional or technical services	163000	149500	149500	14950	0	0	0
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:									Yes
S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/ transactions which are not reported				
1	CALM11515A	26Q	31/07/2017	19/07/2017	Yes					
2	CALM11515A	24Q	31/07/2017	19/07/2017	Yes					
3	CALM11515A	26Q	31/10/2017	16/10/2017	Yes					
4	CALM11515A	24Q	31/10/2017	16/10/2017	Yes					

5	CALM11515A	26Q	31/01/2018	10/01/2018	Yes							
6	CALM11515A	24Q	31/01/2018	10/01/2018	Yes							
7	CALM11515A	26Q	31/05/2018	26/04/2018	Yes							
8	CALM11515A	24Q	31/05/2018	26/04/2018	Yes							
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish						Not Applicable				
		S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) payable	Amount paid out of column (2) along with date of payment.	Amount	Dates of payment					
		Nil										
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent- age of yield	Shortage excess, if any
		Nil										
35	bB	Finished products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
35	bC	By products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
36		In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
		S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts					
							Amount	Dates of payment				
		Nil										
A(a)		Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2									No	
A(b)		If yes, please furnish the following details:										
		S.No.	Amount received (in Rs.)			Date of receipt						
37		Whether any cost audit was carried out									No	
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor										
38		Whether any audit was conducted under the Central Excise Act, 1944									No	
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										
39		Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor									No	

If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor								
40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:								
No	Particulars	Previous Year			Preceding previous Year			
a	Total turnover of the assessee	50586863			37640540			
b	Gross profit / Turnover	21826661	50586863	43.15 %	16447154	37640540	43.70 %	
c	Net profit / Turnover	2424688	50586863	4.79 %	1693885	37640540	4.50 %	
d	Stock-in-Trade / Turnover	119231495	50586863	235.70 %	31447095	37640540	83.55 %	
e	Material consumed/ Finished goods produced	0	0	0 %	0	0	0 %	
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)								
41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings								
	S.No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil							
42	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?					No	
	A(b)	If yes, please furnish the following details:						
	S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported	
43	A(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286					No	
	A(b)	If yes, please furnish the following details:						
	S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			
	A(c)	If Not due , please enter expected date of furnishing the report						
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)							
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST	
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities			

Place **KOLKATA**
Date **29/09/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address

SUDARSAN JENA
060019
324154E
SUDARSAN JENA & ASSOCIATES, EA
ST INDIA BUILDING, 4TH FLOOR, S. M
ADAN STREET, KOLKATA, WEST BE
NGAL, 700072.

Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								0
Plant & Machinery @ 15%	1	11/05/2017	11/05/2017	156000	0	0	0	156000
	2	11/11/2017	11/11/2017	9000	0	0	0	9000
	3	24/12/2017	24/12/2017	9000	0	0	0	9000
	4	14/01/2018	14/01/2018	19180	0	0	0	19180
Total of Plant & Machinery @ 15%								193180
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0
Building @ 10%								
Total of Building @ 10%								0

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Building @ 10%			
Total of Building @ 10%			0



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF

M/S. MOHANA COMMERCIAL PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying standalone financial statements of M/s. MOHANA COMMERCIAL PRIVATE LIMITED ("the company"), which comprise the Balance Sheet as at 31st March 2018, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information..

Management's Responsibility 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 standalone financial statements that give a true and fair view of the financial position, financial performance and the 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone 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 these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. 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 the disclosures in the standalone financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone financial statements that give 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 Company's Directors, 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 standalone financial statements.





Opinion

In our opinion and to the best of our information and according to the explanations given to us, 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 31st March, 2018, and its **profit** and its **cash flows** for the year ended on that date.

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, we give in Annexure - 'A' a statement on the matters Specified in paragraphs 3 and 4 of the Order.
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 and 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 standalone 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 written representations received from the directors as on 31st March, 2018, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2018, from being appointed as a director in terms of Section 164(2) of the Act; and
- f) with respect to 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 :
- The Company does not have any pending litigations which would impact its financial position.
 - The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
 - There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

For Sudarsan Jena & Associates
Chartered Accountants
Firm Registration No.324154E




S. Jena
(Partner)
(Membership No.060019)

Place : Kolkata,
Date : The 1st day of September, 2018.



ANNEXURE-'A' TO THE INDEPENDENT AUDITORS' REPORT OF M/s. MOHANA COMMERCIAL PRIVATE LIMITED FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2018

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

- (i) (a) The Company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
(b) These fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
(c) The title deeds of immovable properties are held in the name of the company.
- (ii) (a) As explained to us, physical verification of inventory has been conducted at reasonable intervals by the management.
(b) In our opinion and according to the information and explanations given to us, the Company has maintained proper records of its inventory and no material discrepancies were noticed on physical verification of stocks as compared to book records.
- (iii) According to the information and explanations given to us, the company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013 and hence Paragraphs (iii)(a), (iii)(b) and (iii)(c) of the Order are not applicable to the Company.
- (iv) In our opinion and according to the information and explanations given to us, the Company has not advanced any loan, made investments or given any guarantee or provided any security as per sections 185 and 186 of the Companies Act, 2013 and hence Paragraph (iv) of the Order is not applicable to the Company.
- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits during the year.
- (vi) As informed to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Companies Act in respect of the activities carried on by the Company.
- (vii) (a) Based on the examination of the records of the company and according to the information and explanations given to us, we are of the opinion that the Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and any other statutory dues as applicable to it, with the appropriate authorities. There were no undisputed amounts payable in respect of Income tax, sales tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess were outstanding as at 31st March, 2018 for a period of more than six months from the date they became payable.






- (b) In view of our comment in paragraph (vii)(a), we have nothing to report in terms of paragraph (vii)(b) of the Order.
- (viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of dues to any financial institutions, banks and debenture holders.
- (ix) The Company did not raise money by way of initial public offer or debt instruments. The term loans taken by the company have been applied for the purpose for which they were raised.
- (x) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or any fraud on the company by its officers or employees has been noticed or reported during the year.
- (xi) The managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.
- (xii) The Company is not a Nidhi Company and hence Paragraph (xii) of the Order is not applicable to the Company.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements, etc, as required by the applicable accounting standards.
- (xiv) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- (xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with him.
- (xvi) In our opinion the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

For Sudarsan Jena & Associates
Chartered Accountants
Firm Registration No.324154E




S. Jena
(Partner)
(Membership No.060019)

Place : Kolkata,
Date : The 1st day of September, 2018.

MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

BALANCE SHEET AS AT 31ST MARCH, 2018

(Amount in ₹)

	PARTICULARS	Note	As At 31st March, 2018	As At 31st March, 2017
I.	<u>EQUITY AND LIABILITIES</u>			
	<u>Shareholders' Funds</u>			
	Share Capital	1	30,000,000	30,000,000
	Reserves & Surplus	2	18,581,674	16,844,893
			48,581,674	46,844,893
	<u>Non-Current Liabilities</u>			
	Long-Term Borrowings	3	40,848,678	36,510,364
			40,848,678	36,510,364
	<u>Current Liabilities</u>			
	Short-Term Borrowings	4	17,477,317	-
	Trade Payables	5	4,891,901	1,031,713
	Other Current Liabilities	6	103,874,612	57,765,964
	Short-Term Provisions	7	614,707	513,773
			126,858,537	59,311,450
	TOTAL		216,288,889	142,666,707
II.	<u>ASSETS</u>			
	<u>Non-Current Assets</u>			
	<u>Fixed Assets :</u>			
	Tangible Assets	8	2,061,181	2,367,364
	Deferred Tax Assets (Net)	9	387,519	460,716
			2,448,700	2,828,080
	<u>Current Assets</u>			
	Inventories	10	165,329,524	116,572,869
	Trade Receivables	11	-	211,000
	Cash & Cash Equivalents	12	15,384,574	11,217,942
	Short-Term Loans & Advances	13	33,126,091	11,836,816
			213,840,189	139,838,627
	TOTAL		216,288,889	142,666,707

The accompanying notes 1 to 23 are an integral part of the Financial Statements

Per our report of even date attached.

FOR SUDARSAN JENA & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN. 324154E



S. JENA
(Partner)



FOR & BEHALF OF THE BOARD OF DIRECTORS

Place : Kolkata,

Dated : The 1st day of September, 2018.

MOHANA COMMERCIAL PRIVATE LIMITED

Mohana Mini Market, 1st Floor, P.O.: Township, P.S.: Haldia, Purba Medinipur, West Bengal - 721 607

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2018

(Amount in ₹)

Particulars		Note	For the year ended 31st March, 2018	For the year ended 31st March, 2017
I	Gross Income			
	Revenue From Operations	15	50,586,863	37,640,540
	Other Income	16	366,338	261,958
	Total Revenue		50,953,201	37,902,498
II	Expenses			
	Cost of Construction	17	77,516,857	58,907,365
	Changes in Inventories of Finished Goods, Work - in - Progress & Stock - in - trade	18	(48,756,655)	(37,713,979)
	Employee Benefits Expense	19	2,352,638	1,913,135
	Finance Costs	20	6,897,081	3,875,082
	Depreciation & Amortisation Expenses		499,363	620,967
	Other Expenses	21	10,019,229	8,606,043
	Total Expenses		48,528,513	36,208,613
III	Profit Before Tax (I - II)		2,424,688	1,693,885
IV	Tax Expense			
	Current Tax Expenses for Current Year		614,707	513,773
	Current Tax Expenses for Previous Year		3	25,757
	Deferred Tax		73,197	7,809
			687,907	547,339
V	Profit After Tax (III - IV)		1,736,781	1,146,546
VI	Earning Per Equity Share			
	Basic	22.vi	0.58	0.38
	Diluted	22.vi	0.58	0.38

The accompanying notes 1 to 23 are an integral part of the Financial Statements

Per our Report of even date attached.

FOR SUDARSAN JENA & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN. 32415AE

S. JENA
(Partner)

FOR & BEHALF OF THE BOARD OF DIRECTORS

Place : Kolkata,

Dated : The 1st day of September, 2018.

M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohana Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur - 721 607

CASH FLOW STATEMENT FOR THE YEAR 2017-18

Particulars	2017-18 Amount (₹)		2016-17 Amount (₹)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax as per Statement of Profit & Loss		2,424,688		1,693,885
Adjusted for :				
Depreciation	499,363		620,967	
Finance Costs	6,897,081	7,396,444	3,875,082	4,496,049
Operating Profit before Changes in Working Capital		9,821,132		6,189,934
Adjusted for :				
Trade Receivables		211,000		(211,000)
Inventories		(48,756,655)		(37,713,979)
Short-term Loans & Advances		(19,927,163)		(3,082,749)
Other Current Liabilities		46,108,648		7,408,473
Trade Payables		3,860,188		305,130
Cash Generated from Operations		(8,682,850)		(27,104,191)
Taxes Paid (Net)		(1,875,888)		(1,086,952)
Net Cash From Operating Activities		(10,558,738)		(28,191,143)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets		(193,180)		-
Movement of Long-term Loans & Advances		-		86,886
Net Cash Used In Investing Activities		(193,180)		86,886
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Long-term Borrowings		4,338,314		16,120,654
Proceeds from Short-term Borrowings		-		-
Repayment of Short-term Borrowings		17,477,317		(9,113,902)
Finance Costs		(6,897,081)		(3,875,082)
Net Cash Used In Financing Activities		14,918,550		3,131,670
Net Decrease in Cash & Cash Equivalents		4,166,632		(24,972,587)
Opening Balance of Cash and Cash Equivalents		11,217,942		36,190,529
Closing Balance of Cash & Cash Equivalents		15,384,574		11,217,942

Notes :

- 1) The above Cash Flow Statement has been prepared under Indirect Method as set out in the Accounting Standards-3.
- 2) Figures in bracket indicate cash outflows.

Per our Report of even date attached
FOR SUDARSAN JENA & ASSOCIATES
 CHARTERED ACCOUNTANTS

S. JENA
 Partner



FOR & BEHALF OF THE BOARD OF DIRECTORS

Place : Kolkata,
 Dated : The 1st day of September, 2018.

MOHANA COMMERCIAL PRIVATE LIMITED

Mohana Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

NOTE - '1' : SHARE CAPITAL

Particulars	As at 31st March, 2018		As at 31st March, 2017	
	Number of shares	Amount (₹)	Number of shares	Amount (₹)
(a) <u>Authorised</u> Equity shares of ₹.10/- each with voting rights	3,000,000	30,000,000	3,000,000	30,000,000
(b) <u>Issued, Subscribed & Paid Up</u> Equity shares of ₹.10/- each with voting rights	3,000,000	30,000,000	3,000,000	30,000,000
(c) <u>Subscribed but not fully Paid Up</u> Equity shares of ₹.10/- each with voting rights	-	-	-	-
Total	3,000,000	30,000,000	3,000,000	30,000,000

(d) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting year :

Particulars	Opening Balance	Fresh Issue	Bonus	ESOP	Conversion	Buy Back	Other Changes	Closing Balance
Equity shares								
Year ended 31st March, 2018								
- Number of shares	3,000,000	-	-	-	-	-	-	3,000,000
- Amount (₹)	30,000,000	-	-	-	-	-	-	30,000,000
Year ended 31st March, 2017								
- Number of shares	3,000,000	-	-	-	-	-	-	3,000,000
- Amount (₹)	30,000,000	-	-	-	-	-	-	30,000,000



MOHANA COMMERCIAL PRIVATE LIMITED

Mohana Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018**NOTE - '1' : SHARE CAPITAL**

(e) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2018		As at 31st March, 2017	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Keshab Paul	175,000	5.83	175,000	5.83
Ramkrishna Das Adhikary	204,330	6.81	204,330	6.81

(f) Rights, Preferences and restrictions attached to the Equity Shares :

The Equity Shares of the Company, having par value of ₹.10/- per share, rank *pari passu* in all respects including voting rights and entitlement to dividend.

(g) Number of Equity Shares of ₹.10/- each Reserved for Issuance under Options : Nil

(h) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash, bonus shares and shares bought back for the period of 5 years immediately preceding the Balance Sheet date : Nil



MOHANA COMMERCIAL PRIVATE LIMITED

Mohana Mini Market, 1st Floor, P.O. : Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

Particulars	(Amount in ₹)	
	As at 31st March, 2018	As at 31st March, 2017
NOTE - '2' : RESERVES & SURPLUS		
<i>Surplus in Statement of Profit and Loss</i>		
Opening Balance	16,844,893	15,698,347
Add : Profit for the year	1,736,781	1,146,546
Closing Balance	18,581,674	16,844,893
Total	18,581,674	16,844,893
NOTE - '3' : LONG-TERM BORROWINGS		
Term Loans		
<i>From Banks :</i>		
Secured		
ODIP from PNB, Durgachak Branch	17,306,188	12,818,278
Term Loan from UCO Bank, Haldia Branch	23,542,490	23,692,086
	40,848,678	36,510,364
Total	40,848,678	36,510,364

NOTE - 3.1

(a) Term Loan (ODIP) from Punjab National Bank, Durgachak Branch is secured by Land & Buildings of the Company and it carries interest @ Base Rate+2.40% p.a. with monthly rest. The said loan is repayable in 84 monthly instalments with effect from April'17.

(b) The existing Term Loan from UCO Bank, Haldia Branch has been fully re-paid during the year. A fresh Term Loan of ₹.300 Lacs has been sanctioned to the Company for construction of new multistoried residential complex (G+6) out of which the Company has availed ₹.300 Lacs till 31/03/2018. The said Loan is secured by Equitable Mortgage of Land Properties of the Company and two of its directors. The loan carries interest @ Base Rate+ 5.90% p.a. with monthly rest and is repayable over 12 months with effect from April, 2018.

(c) The Scheduled Maturity of the above Term Loans from Banks is summarised below :

Term Loans Repayable In The :	As at 31st March, 2018		As at 31st March, 2017	
	Secured			
	PNB	UCO Bank	PNB	UCO Bank
A. Old Loans				
First Year (Note No.6)	-	-	187,910	-
Current Maturity of long-term debt	-	-	187,910	-
Second Year	-	-	-	-
Third Year	-	-	-	-
Fourth Year	-	-	-	-
Fifth Year	-	-	-	-
Long-term borrowings	-	-	-	-
Total	-	-	187,910	-
	PNB-ODIP	UCO Bank	PNB ODIP	UCO Bank
B. Loans taken during the year				
First Year (Note No.6)	2,571,432	-	2,907,026	-
Current Maturity of long-term debt	2,571,432	-	2,907,026	-
Second Year	2,571,432	-	-	-
Third Year	2,571,432	5,000,000	2,571,432	5,000,000
Fourth Year	2,571,432	18,542,490	2,571,432	18,692,086
Fifth Year	2,571,432	-	2,571,432	-
Sixth Year	2,571,432	-	2,571,432	-
Seventh Year	4,449,028	-	2,532,550	-
Long-term borrowings	17,306,188	23,542,490	12,818,278	23,692,086
Total	19,877,620	23,542,490	15,725,304	23,692,086



MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, Wset Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

(Amount in ₹)

Particulars	As at 31st March, 2018	As at 31st March, 2017
NOTE - '4' : SHORT TERM BORROWINGS		
Secured :		
From Banks		
Cash Credit Limit From :		
State Bank of India, Haldia Port Branch	10,127,317	-
Unsecured :		
From a Director	7,350,000	
Total	17,477,317	-
NOTE NO. 4.1		
Cash Credit Limit from SBI, Haldia Port Branch is Secured by Equitable Mortgage of Constructed Flats & Building of the Company and hypothecation of Current assets, both present and future.		
NOTE - '5' : TRADE PAYABLES		
Particulars	As at 31st March, 2018	As at 31st March, 2017
Trade Payables for :		
Other than Acceptances	4,891,901	1,031,713
Total	4,891,901	1,031,713
NOTE - '6' : OTHER CURRENT LIABILITIES		
Current Maturity of Long-Term Borrowings (Note -3)	2,571,432	3,094,936
Other Payables		
Statutory Remittances		
T.D.S. Payable	100,143	174,853
Advances from Customers	100,662,423	54,420,175
Security Deposit against Rented Flat	76,000	76,000
GST Payable		
CGST	232,307	-
SGST	232,307	-
Sub-total	101,303,180	54,671,028
Total	103,874,612	57,765,964
NOTE - '7' : SHORT-TERM PROVISIONS		
Provision - Others :		
Provision for Tax (A.Y. 2018-19)	614,707	-
Provision for Tax (A.Y. 2017-18)	-	513,773
Total	614,707	513,773



MOHANA COMMERCIAL PRIVATE LIMITED

Mohana Mini Market, 1st Floor, P.O.: Township, P.S.: Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

NOTE - '8' : FIXED ASSETS

Tangible Assets	(Amount in ₹)									
	Gross Block			Depreciation and Impairment			Net Block			
	As at 31st March, 2017	Additions	Disposals and Adjustments	As at 31st March, 2018	Up to 31st March, 2017	For the Year	Withdrawals and Adjustments	Upto 31st March, 2018	As at 31st March, 2018	As at 31st March, 2017
(a) Shop Stall Owned	1,046,971	-	-	1,046,971	478,850	53,685	-	532,535	514,436	568,121
(b) Plant and Machinery Owned	1,374,320	-	-	1,374,320	1,012,369	71,774	-	1,084,143	290,177	361,951
(c) Mobile Owned	23,602	37,180	-	60,782	22,422	6,213	-	28,635	32,147	1,180
(d) Furniture & Fixtures Owned	838,417	-	-	838,417	669,643	48,459	-	718,102	120,315	168,774
(e) Vehicles Owned	5,689,164	-	-	5,689,164	4,605,724	293,851	-	4,899,575	789,589	1,083,440
(f) Cycle Owned	4,100	-	-	4,100	3,017	312	-	3,329	771	1,083
(g) Computer Owned	121,320	-	-	121,320	115,254	-	-	115,254	6,066	6,066
(g) AC Machine Owned	-	156,000	-	156,000	-	25,069	-	25,069	130,931	-
(h) Gold Owned	176,749	-	-	176,749	-	-	-	-	176,749	176,749
Total	9,274,643	193,180	-	9,467,823	6,907,279	499,363	-	7,406,642	2,061,181	2,367,364
Previous Year	9,274,643	-	-	9,274,643	6,286,312	620,967	-	6,907,279	2,367,364	2,988,331



MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S.: Haldia, Purba Medinipur, west Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

Particulars	(Amount in ₹)	
	As at 31st March, 2018	As at 31st March, 2017
NOTE - '9' : DEFERRED TAX ASSET		
Deferred Tax Asset		
Related to Depreciation	387,519	460,716
Deferred Tax Asset (Net)	387,519	460,716
NOTE - '10' : INVENTORIES (As taken, valued and certified by the management)		
Finished Stock (Flats)	119,231,495	31,447,095
Work-in-progress (valued at cost)	46,098,029	85,125,774
Total	165,329,524	116,572,869
NOTE - '11' : TRADE RECEIVABLES		
Trade receivables outstanding for a period exceeding Six Months from the date they were due for payment Unsecured, considered good	-	211,000
Total	-	211,000



MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

Particulars	(Amount in ₹)	
	As at 31st March, 2018	As at 31st March, 2017
NOTE - '12' : CASH & CASH EQUIVALENTS		
Balances with Banks		
(i) In Current Accounts At		
Axis Bank	13,103	13,807
Andhra Bank	-	11,997
HDFC Bank	83,232	24,303
Punjab National Bank	79,358	17,811
Punjab & Sind Bank	801,900	227,030
State Bank of India	2,973,819	2,447,845
Uco Bank	1,612,889	3,512,417
Cash Credit Limit with PNB, Durgachak Branch (Debit Balance)	148,600	41,634
	5,712,901	6,296,844
(ii) In Recurring Deposit with Punjab & Sind Bank	1,217,536	562,860
(iii) In Recurring Deposit with Punjab National Bank	2,460,194	1,238,741
(iv) In Recurring Deposit with UCO Bank	1,137,150	1,241,399
(v) In Fixed Deposit with Punjab National Bank	1,138,307	1,066,973
(vi) In Fixed Deposit with UCO Bank	343,978	317,379
<i>Sub-total</i>	12,010,066	10,724,196
Cash in Hand (As certified by Management)	3,374,508	493,746
Total	15,384,574	11,217,942
NOTE - '13' : SHORT-TERM LOANS & ADVANCES		
Advances :		
Balances with Govt. Authorities - Unsecured, considered good		
Tax Deducted At Source For the Asst. Year :		
2018-19	457,684	-
2017-18	-	647,016
TDS Refundable for the A. Y.	333,240	-
Advance Income Tax (A.Y. 2017-18)	-	200,000
	790,924	847,016
GST Input:		
CGST	160,700	-
SGST	160,700	-
Advance GST Paid		
CGST	493,395	-
SGST	603,409	-
	2,209,128	847,016
Advance for purchase of Land	30,916,963	10,989,800
Total	33,126,091	11,836,816



MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, west Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

(Amount in ₹)

Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2017
NOTE - '14' : REVENUE FROM OPERATIONS		
Sale of Products	44,960,952	28,370,115
Income from Extra Work	-	1,066,971
Rent	5,324,689	7,752,310
Service Tax	301,222	451,144
Total	50,586,863	37,640,540
NOTE - '15' : OTHER INCOME		
Interest on Recurring Deposit	217,861	110,189
Interest on Fixed Deposit	95,740	91,769
Miscellaneous Income	52,737	60,000
Total	366,338	261,958
NOTE - '16,' : COST OF CONSTRUCTION		
Cost of Materials Consumed :		
Opening Stock	-	-
Purchase of Land	22,879,358	17,475,736
Purchase of Materials	42,668,216	31,571,084
	65,547,574	49,046,820
Less : Closing Stock	-	-
Cost of Material Consumed	65,547,574	49,046,820
Sub-Contract Charges	10,145,475	7,306,530
Loading & Unloading Charges	306,780	432,544
Oil & Fuel	983,674	756,992
Transport Charges	231,600	653,427
Water Charges	301,754	711,052
Total	77,516,857	58,907,365



MOHANA COMMERCIAL PRIVATE LIMITED

Mohana Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

(Amount in ₹)

Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2017
NOTE - '17' : CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS & STOCK IN TRADE		
<u>Inventories at the beginning of the Year</u>		
Finished Stock	31,447,095	38,438,400
Work - in - Progress	85,125,774	40,420,490
	116,572,869	78,858,890
<u>Inventories at the end of the Year</u>		
Finished Stock	119,231,495	31,447,095
Work - in - Progress	46,098,029	85,125,774
	165,329,524	116,572,869
Net (Increase)/ Decrease	(48,756,655)	(37,713,979)
NOTE - '18' : EMPLOYEE BENEFITS EXPENSE		
Salary	2,186,748	1,774,965
Bonus	165,890	138,170
Total	2,352,638	1,913,135
NOTE - '19' : FINANCE COSTS		
<u>Interest Expense on :</u>		
Car Loans	12,910	41,868
Term Loan from UCO Bank	4,287,873	2,019,263
Term Loan from PNB	1,876,836	1,810,785
Cash Credit Limit from SBI	382,330	3,166
Unsecured Loan	337,132	-
Total	6,897,081	3,875,082



MOHANA COMMERCIAL PRIVATE LIMITED

Mohana Mini Market, 1st Floor, P.O. : Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018**NOTE - '20' : OTHER EXPENSES**

(Amount in ₹)

Particulars	For the year ended 31st March, 2018	For the year ended 31st March, 2017
Advertisement	65,480	42,300
Bank Charges	342,798	31,825
Directors' Remuneration	1,394,000	2,383,308
Electricity Charges	2,584,490	1,104,272
General Expenses	843,271	757,170
Insurance Charges	574,038	96,239
Legal & Consultancy Charges	163,000	228,800
Office Expenses	289,876	92,473
Payment to Auditors	29,500	28,750
Printing & Stationery	75,978	274,471
Rent	272,401	699,828
Rates & Taxes	162,150	655,558
Repairs & Maintenance	283,728	747,964
ROC Filing Fees	3,600	1,200
Fooding & Lodging	72,643	65,988
Subscription & Donation	194,500	264,801
Telephone & Mobile Charges	27,849	20,693
Travelling & Conveyance	763,987	555,968
Service Tax	301,222	510,379
CGST Paid	706,950	-
SGST Paid	814,876	-
Postage & Stampage	52,892	44,056
Total	10,019,229	8,606,043



MOHANA COMMERCIAL PRIVATE LIMITED

Mohana Mini Market, 1st Floor, P.O. : Township, P.S. : Haldia, Purba Medinipur, west Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

NOTE - '21' : ADDITIONAL NOTES TO FINANCIAL STATEMENTS

(i) Previous Year's Figures

Previous year's figures have been regrouped and/ or reclassified wherever necessary to correspond with the current year's classification/ disclosures.

(ii) Figures have been rounded off to the nearest rupee.

(iii) Related Party Transactions

Sl. No.	Name of the Related Party	Nature of Relationship	Nature of Transaction	Amount of Transaction (₹)	
				2017-2018	2016-2017
1	Dibyendu Jana	A Key Management Personnel	Remuneration Paid	616,657	793,338
2	Ramkrishna Das Adhikary	A Key Management Personnel	Remuneration Paid Interest on Unsecured Loan	777,333 337,132	1,589,970 -

(iv) Payment to Auditors

Particulars	For the Year ended 31st March :	
	2018 (₹)	2017 (₹)
As Auditors - Statutory Audit Fee (Inclusive of GST/Service Tax)	23,600	23,000
For Taxation Matters (Income Tax Audit Fee) (Inclusive of GST/Service Tax)	5,900	5,750
	29,500	28,750

(v) Earnings Per Share

(a) Profit after Taxation (₹.)	1,736,781	1,146,546
(b) Weighted average number of Ordinary Shares outstanding	3,000,000	3,000,000
(c) Effect of Potential Ordinary Shares	-	-
(d) Weighted average no. of Ordinary Shares in computing diluted earnings per share [b+c]	3,000,000	3,000,000
(e) Earnings per share on Profit after Taxation (Face value ₹.10/- per share) :-		
- Basic [a/b]	0.58	0.38
- Diluted [a/d]	0.58	0.38

(vi) There are no Micro, Small and Medium Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at 31st March, 2018. This information which is required to be disclosed under the Micro, Small and Medium Enterprise Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

(vii) The Company does not have any contractual obligation towards any short term or long term employee benefits. In view of this no provision has been made in the accounts as required by Accounting Standard 15 on 'Employee Benefits' issued by the Institute of Chartered Accountants of India.

(viii) Sale of Products comprise :

Particulars	For the Year ended 31st March :	
	2018 (₹)	2017 (₹)
Sale of Constructed Flats & Buildings	44,960,952	28,370,115
Total Sale of Products	44,960,952	28,370,115

(ix) Contingent Liabilities : NIL

(x) There is no earnings and outgo in foreign exchange during the year.

(xi) The directors have foregone their sitting fees for the Board Meetings they attended during the year.



MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

NOTE - '22' : CORPORATE INFORMATION

Mohana Commercial Pvt. Ltd. is a company registered under the Companies Act, 1956 having registered office at Mohan Mini Market, 1st Floor, P.O. & P.S. - Haldia, Purba Medinipur - 721 607. The Company is engaged in the business of Real Estate and Civil Construction.

NOTE - '24' : SIGNIFICANT ACCOUNTING POLICIES

(1) Basis of Accounting and Preparation of Financial Statements

The Financial Statements have been prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the basis of accrual, consistency and going concern. GAAP comprises mandatory Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 and the provisions of the Act (to the extent notified and applicable). The Accounting Policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the existing Accounting Policy.

(2) Use of Estimates

The preparation of the Financial Statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the Financial Statements are prudent and reasonable. Future results could differ due to these estimates and the difference between the actual results and the estimates are recognised in the periods in which the results are known / materialised.

(3) Inventories

Inventories are valued at lower of cost or net realisable value. The cost is calculated on Weighted Average Method. Cost of finished flats comprises direct materials, direct labour and site overhead expenses. Cost of Work-in-Progress comprises Cost of direct materials, direct labour and site overhead expenses.

(4) Depreciation

Depreciation on Tangible Fixed Assets has been provided for on Written Down Value Method at the rates and in the manner prescribed under Schedule II to the Companies Act, 2013.

(5) Revenue Recognition

Sale of constructed Flats have been shown at Invoice Price.

(6) Tangible Fixed Assets

Fixed Assets are carried at cost less accumulated depreciation and impairment losses, if any.

(7) Employee Benefits

a) Short term employee benefit obligations are estimated and provided for.

b) Post-employment benefits and other long term employee benefits :

i) Defined Contribution Plans :

The Provisions of Employees' Provident Fund Act, the Gratuity Act etc. are presently not applicable to the Company.

The Company does not have any laid down policy for leave encashment.

ii) Defined Benefit Plans :

The Company does not have any defined benefit plans.

(8) Earnings Per Share

Basic Earnings Per Share is computed by dividing the Profit / (Loss) after Tax (including the Post Tax effect of Extraordinary items, if any) by the Weighted Average Number of Equity Shares Outstanding during the year. Diluted Earnings per share is computed by dividing the Profit / (Loss) after Tax (including the Post Tax effect of Extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the Dilutive Potential Equity Shares, by the weighted average number of Equity Shares considered for deriving basic earnings per share and the weighted average number of Equity Shares which could have been issued on the conversion of all dilutive potential Equity Shares. Potential Equity Shares are deemed to be dilutive only if their conversion to Equity Shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive Equity Shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential Equity Shares are adjusted for the proceeds receivable had the Shares been actually issued at fair value (i.e. average Market Value of the outstanding Shares). Dilutive potential Equity Shares are determined independently for each period presented. The number of Equity Shares and potentially dilutive Equity Shares are adjusted for Share Splits / Reverse Share Splits and Bonus Shares, as appropriate.



MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, west Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

NOTE - '23' : SIGNIFICANT ACCOUNTING POLICIES

(9) Taxes on Income

Current Tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the Tax Laws, which gives Future Economic Benefits in the form of adjustment to Future Income Tax Liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred Tax resulting from 'timing difference' between taxable income and accounting income is recognised, subject to consideration of prudence, using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date.

The Deferred Tax Asset is recognised and carried forward only to the extent that there is a reasonable certainty that the asset will be realised in future.

(10) Provisions and Contingencies

A Provision is recognised when the Company has a Present Obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Contingent liabilities are disclosed in the Notes.

Signature to Notes '1' to '23'

FOR SUDARSAN JENA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN.:324154E

S. JENA
(Partner)

FOR & ON BEHALF OF THE BOARD OF DIRECTORS



Place : Kolkata,
Dated : The 1st day of September, 2018.