

INDEPENDENT AUDITOR'S REPORT

To
**THE MEMBERS OF
EASTERN ESTATE CONSTRUCTION & DEVELOPERS PRIVATE LIMITED**

Report on the Financial Statements

We have audited the accompanying financial statements of **EASTERN STATE CONSTRUCTION & DEVELOPERS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31/03/2017, the Statement of Profit and Loss, for the year then ended, and a summary of the 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 financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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 financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 **31/03/2017**, and its **Profit** for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors' Report) Order, 2015 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013, we give in the "**Annexure-A**" a statement on the matters specified in the paragraph 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 financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 01/09/2017 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2017 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has not been any occasion in case of the company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums do not arise.
 - iv. The Company has provided requisite disclosures in the financial statements as regards its holding and dealings in Specified Bank Notes as defined in the Notification S.O. 3407(E) dated November 8, 2016 of the Ministry of Finance, during the period from November 8, 2016 to December 30, 2016. Based on audit procedures performed and the representations provided to us by the management we report that the disclosures are in accordance with the books of account maintained by the Company.

For RAJEEV JHA & ASSOCIATES
Chartered Accountants
Firm Regn. No. 014365C


[RAJEEV KUMAR JHA]
PROPRIETOR
M.No. 409068

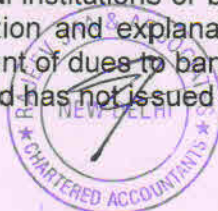


Place: PATNA
Date : 02/09/2017

ANNEXURE TO AUDITORS' REPORT

Referred to in our Independent auditor's Report of even date to members of **M/s Eastern Estate Construction & Developers Private Limited** on the financial statement as of and for the year ended **March 31, 2017**, we report that,

- (a) the company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) As per explanation given to us, fixed assets have been physically verified by the management at reasonable intervals; as informed to us no material discrepancies were noticed on such verification.
- (c) The title deeds of immovable properties are held in the name of the company itself.
- (ii) (a) The management has conducted the physical verification of inventory at reasonable intervals.
- b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material.
- (iii) The company has not granted any Loans, secured or unsecured Loan to companies, firms, Limited Liability Partnership or other parties, hence not required to maintain the register under section 189 of the Companies Act, 2013.
- (iv) As per explanation and information provided by the company, in respect of loans, investments, guarantees, and security the provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- (v) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2016 with regard to the deposits accepted from the public are not applicable.
- (vi) As informed to us, The Company is not liable to maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- (vii) (a) According to the information and explanations given to us and based on the records of the company examined by us, The Company has regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, cess and any other statutory dues to the appropriate authorities and there is none of amount which has dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us and based on the records of the company examined by us, there are no dues of Income Tax, Wealth Tax, which have not been deposited on account of any disputes.
- (viii) The Company has taken loan from financial institutions or bank during the year. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan from the government and has not issued any debentures.



- (ix) According to the records of the company and the information and explanation given to us, the Company has not raised monies by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised.
- (x) According to information and explanation given to us, no material fraud on or by the company has been noticed or reported during the course of our audit.
- (xi) Managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of Sec.197 read with Schedule V.
- (xii) Company is not a Nidhi Company; This Para of order is therefore not applicable.
- (xiii) According to information and explanation given to us, all transactions with the related parties are in compliance with 177 and 188 of Companies Act, 2013, and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards;
- (xiv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- (xv) According to information and explanation given to us, the company has not entered into any non-cash transactions under section 192 of the Companies Act, 2013 with the 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 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For Rajeev Jha & Associates
Chartered Accountants
Firm Regn. No.: 014365C

(Rajeev Kumar Jha)
Proprietor
Membership No. 409068



Place : Patna
Date : 02.09.2017

ANNEXURE-B TO AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **M/s Eastern Estate Construction & Developers Private Limited** ("the Company") as of **31 March 2017** in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the



preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.


INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **31 March 2017**, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For Rajeev Jha & Associates
Chartered Accountants
Firm Regn. No. : 014365C**


(Rajeev Kumar Jha)

**Proprietor
Membership No. 409068**



**Place : Patna
Date : 02.09.2017**

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 EASTERN ESTATE CONSTRUCTION & DEVELOPERS PVT. LTD. HOUSE NO-02, MIHIR PATH, EAST BORING CANAL, BUDDHA COLONY, PATNA, BIHAR, 800001 AADCE1004E was conducted by Us RAJEEV JHA & ASSOCIATES in pursuance of the provisions of the Companies Act 2013 Act, and We annex here to a copy of Our audit report dated 02/09/2017 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2016 to ending on 31/03/2017
- (b) the audited balance sheet as at, 31/03/2017; 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.

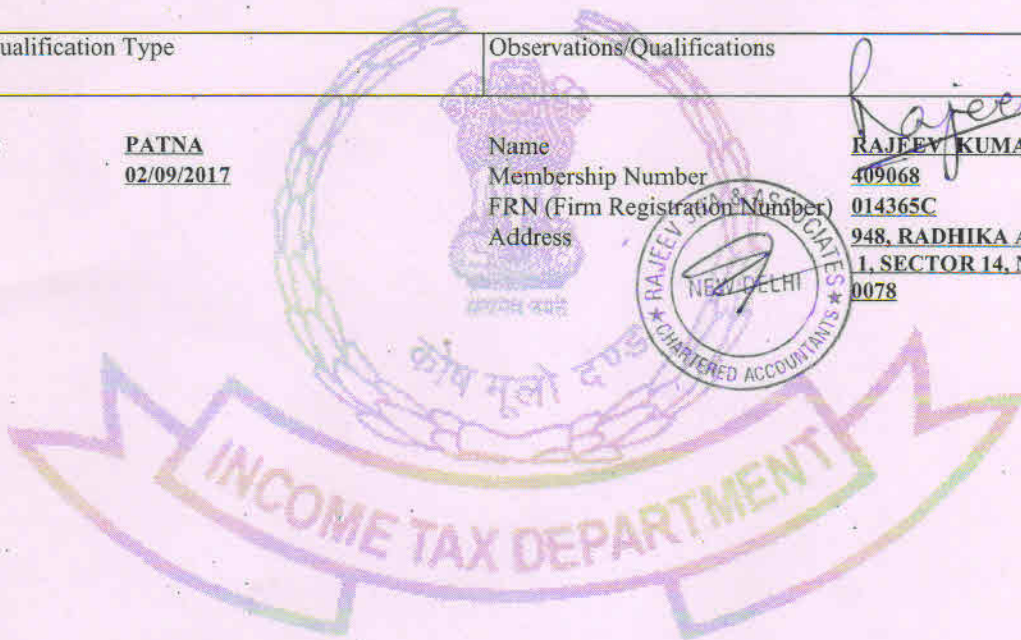
3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications,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

Place PATNA
Date 02/09/2017

Name RAJEEV KUMAR JHA
Membership Number 409068
FRN (Firm Registration Number) 014365C
Address 948, RADHIKA APARTMENT, POCKET 1, SECTOR 14, NEW DELHI, DELHI, 110078



FORM NO. 3CD

[See rule 6G(2)]

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

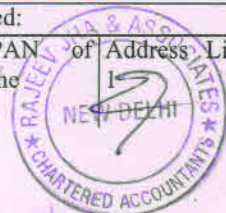
1	Name of the assessee		EASTERN ESTATE CONSTRUCTION & DEVELOPERS PVT. LTD.			
2	Address		HOUSE NO-02,MIHIR PATH, EAST BORING CANAL,BUDDHA COLONY,, PATNA, BIHAR, 800001			
3	Permanent Account Number (PAN)		AADCE1004E			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same		Yes			
	Sl. No.	Type	Registration Number			
	1	Service Tax	AADCE1004ESD001			
	2	Sales VAT/Tax JHARKHAND	20350311620			
5	Status		Company			
6	Previous year from		01/04/201631/03/2017			
7	Assessment Year		2017-18			
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 in business exceeding Rs. 1 crore				
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 (%)	
	Nil					
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
	Remarks					
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	Builders		Builders		0401
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
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	S.No.	Books prescribed				
	1	CASH BOOK, BANK BOOK, LEDGER, VOUCHER, BILL BOOK, PURCHASE REGISTER, SALES REGISTER, ETC.				
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, LEDGER, VOUCHER, BILL BOOK, PURCHASE REGISTER, SALES REGISTER, ETC.	HOUSE NO. 2, MIHIR PATH	EAST BORING CANAL ROAD	PATNA	BIHAR
						PinCode
						800001
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	S.No.	Books Examined				
	2	CASH BOOK, BANK BOOK, LEDGER, VOUCHER, BILL BOOK, PURCHASE REGISTER, SALES 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.										
S.No.	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									
14 a	Method of valuation of closing stock employed in the previous year.	AT COST									
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:			No							
S.No.	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, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund 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 e	Capital receipt, if any										
	S.No.	Description	Amount								
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	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:-										
S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV (A)	Purchase Value (1)	MOD-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	Furnitures & Fittings @ 10%	10%	52317	20610	0	0	0	20610	0	6262	66665
2	Plant & Machinery @ 15%	15%	1654751	6953307	0	0	0	6953307	0	786337	7821721
3	Plant & Machinery @ 60%	60%	893	61550	0	0	0	61550	0	37466	24977

* 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 14 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	Address Line 1	Address Line 2	City or Town or District	Pincode		



						payee,if available						
(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 (iia)												
(vi) royalty, license fee, service fee etc. under sub-clause (iib).												
(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 Person	Related Person	PAN of Related Person	Relation	Nature of trasaction	Amount						
24	Amounts deemed to be profits and gains under section 32AC 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									
Nil												



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	Tax,Duty,Cess,Fee etc	TDS								1680211		
		1	provident,superannuation,gratuity,other fund	EPF								28080		
		1	provident,superannuation,gratuity,other fund	ESI								4099		
		1	Tax,Duty,Cess,Fee etc	SERVICE TAX								2600564		
26	(i)(B)(b)	not paid on or before the aforesaid date												
		S.No.	Section	Nature of liability								Amount		
		Nil												
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)													No	
27	a	Amount of Central Value Added Tax Credits 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 in accounts										No		
		CENVAT	Amount	Treatment in Profit and Loss/Accounts										
		Opening Balance												
		CENVAT Availed												
		CENVAT Utilized												
		Closing/Outstanding Balance												
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)(vii-a)										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)(vii-b). 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												
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												
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	Amount of the loan or deposit taken or	Whether the loan or deposit was taken or accepted 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	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the				



			lender or the depositor	or accepted	up during the previous year	electronic clearing system through a bank account.	same was taken or accepted by an account payee cheque or an account payee bank draft.
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Nil

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.
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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 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 taken or accepted by an account payee cheque or an account payee bank draft.
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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 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
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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 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.
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Nil



Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or 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	Order U/S and Date	Remarks					
	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)											No
	S.No.	Section			Amount							
	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 to the credit of the Central Government out of (6) and (8)	
	1	PTNE006 84F	192	Salary	9600000	9600000	9600000	2527400	0	0	0	
	2	PTNE006 84F	194J	Fees for professional or technical services	75000	75000	75000	7500	0	0	0	
	3	PTNE006 84F	194-I	Rent	678600	678600	678600	67860	0	0	0	
	4	PTNE006 84F	194C	Payments to contractors	75000	75000	75000	1500	0	0	0	
34 b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time										Yes	
	If not, please furnish the details:											
	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 transactions which are required to be reported						
	Nil											
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	is			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	*Percentage 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	Amount	Dates of payment				
Nil										
37	Whether any cost audit was carried out								Not Applicable	
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								Not Applicable	
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								Not Applicable	
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		159800610			25592500				
b	Gross profit / Turnover		%			%				
c	Net profit / Turnover	9304175	159800610	5.82%	4281464	25592500	16.73%			
d	Stock-in-Trade / Turnover	490632743	159800610	307.03%	256517308	25592500	1002.31%			
e	Material consumed/		%			%				



Finished goods produced							
(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						

Rajeev

Place **PATNA**
Date **02/09/2017**

Name **RAJEEV KUMAR JHA**
Membership Number **409068**
FRN (Firm Registration Number) **014365C**
Address **948, RADHIKA APARTMENT, POCKET 1, SECTOR 14, NEW DELHI, DELHI, 110078,**



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	
Furnitures & Fittings @ 10%	1	31/12/2016	31/12/2016	20610	0	0	0	20610
Total of Furnitures & Fittings @ 10%								20610
Plant & Machinery @ 15%	1	30/09/2016	30/09/2016	221670	0	0	0	221670
	2	31/03/2017	31/03/2017	6731637	0	0	0	6731637
Total of Plant & Machinery @ 15%								6953307
Plant & Machinery @ 60%	1	30/09/2016	30/09/2016	61550	0	0	0	61550
Total of Plant & Machinery @ 60%								61550

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 60%			
Total of Plant & Machinery @ 60%			0



EASTERN ESTATE CONSTRUCTION & DEVELOPERS PRIVATE LIMITED

AT. HOUSE NO. 2, MIHIR PATH, EAST BORING CANAL ROAD, PATNA - 800 001

BALANCE SHEET AS AT 31ST MARCH, 2017

Particulars	Note No.	Figures as at 31-03-17		Figures as at 31-03-16	
		Rs.	P.	Rs.	P.
I. EQUITY AND LIABILITIES					
(1) Shareholder's Funds					
(a) Share Capital	1	3,100,000.00		3,100,000.00	
(b) Reserves and Surplus	2	15,024,986.27		8,576,118.32	
(c) Money received against share warrants		-		-	
(2) Share application money pending allotment	3	-		-	
(3) Non-Current Liabilities					
(a) Long-term borrowings	4	5,319,247.80		-	
(b) Deferred tax liabilities (Net)	5	(347,146.40)		(210,726.40)	
(c) Other Long term liabilities	6	-		-	
(d) Long term provisions		-		-	
(4) Current Liabilities					
(a) Short-term borrowings	7	-		-	
(b) Trade payables	8	506,140,924.38		409,750,186.00	
(c) Other current liabilities	9	5,646,933.00		3,811,199.00	
(d) Short-term provisions	10	3,011,727.00		880,187.00	
Total		537,896,672.05		425,906,963.92	
II. Assets					
(1) Non-current assets					
(a) Fixed assets					
(i) Tangible assets	11	6,711,299.03		948,416.83	
(ii) Intangible assets		-		-	
(iii) Capital work-in-progress		-		-	
(iv) Intangible assets under development		-		-	
(b) Non-current investments		-		-	
(c) Deferred tax assets (net)		-		-	
(d) Long term loans and advances	13	-		-	
(e) Other non-current assets		-		-	
(2) Current assets					
(a) Current investments		-		-	
(b) Inventories	14	490,632,743.33		419,211,516.19	
(c) Trade receivables	15	8,546,847.00		-	
(d) Cash and cash equivalents	16	9,480,949.23		4,792,378.90	
(e) Short-term loans and advances	17	22,524,833.46		954,652.00	
(f) Other current assets	12	-		-	
Total		537,896,672.05		425,906,963.92	

Contingent Liability

For Eastern Estate Construction & Developers Pvt. Ltd.

(Signature)
Mg. Director

Place : Patna
Date: 02/09/2017



(Signature)
Director

In terms of Separate report of even date

For Rajeev Jha & Associates

Chartered Accountants

Firm Regn. No. 014365C



(Signature)
(Rajeev Kumar Jha)

Proprietor

Membership No.-409068

EASTERN ESTATE CONSTRUCTION & DEVELOPERS PRIVATE LIMITED

AT. HOUSE NO. 2, MIHIR PATH, EAST BORING CANAL ROAD, PATNA - 800 001

Statement of Profit and Loss Account for the year ended 31st March, 2017

Particulars	Note No	Figures as at 31-03-2017	Figures as at 31-03-2016
I. Revenue from operations	18	159,549,200.00	25,592,500.00
II. Other Income		251,409.95	-
III. Total Revenue (I +II)		159,800,609.95	25,592,500.00
IV. Expenses:			
Cost of materials consumed	19	185,421,227.14	163,364,593.00
Purchase	20	17,324,680.00	8,316,000.00
Change in Inventories	21	(71,421,227.14)	(162,694,208.19)
Employee benefit expense	22	13,248,002.00	11,590,262.00
Financial costs	23	215,017.80	114,467.00
Depreciation and amortization expense	11	1,272,584.80	429,499.18
Direct Expenses	24	-	-
Other expenses	25	4,436,150.40	1,753,716.91
Total Expenses		150,496,435.00	22,874,329.90
V. Profit before exceptional and extraordinary items and tax (III - IV)		9,304,174.95	2,718,170.10
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		9,304,174.95	2,718,170.10
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		9,304,174.95	2,718,170.10
X. Tax expense:			
(1) Current tax		3,011,727.00	880,187.00
(2) Deferred tax		(136,420.00)	(40,273.00)
XI. Profit(Loss) from the period from continuing operations (VII-VIII)		6,428,867.95	1,878,256.10
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations (XII - XIII)		-	-
XIV. Profit/(Loss) from Discontinuing operations		-	-
XV. Profit/(Loss) for the period (XI+XIV)		6,428,867.95	1,878,256.10
XVI. Earning per equity share:			
(1) Basic		20.74	6.62
(2) Diluted		20.74	6.62

In terms of Separate report of even date

For Eastern Estate Construction & Developers Pvt. Ltd.

For Rajeev Jha & Associates

Chandra Kumar
Mg. Director
Place : Patna
Date: 02/09/2017

Anju Sinha
Director



Chartered Accountants
Firm Regn. No. 014365C
Rajeev Jha
(Rajeev Kumar Jha)
Proprietor
Membership No.-409068

EASTERN ESTATE CONSTRUCTION & DEVELOPERS PRIVATE LIMITED

AT. HOUSE NO. 2, MIHIR PATH, EAST BORING CANAL ROAD, PATNA - 800 001

Notes annexed to and forming part of the accounts as at 31st March, 2017

Particulars	Current year		Previous year	
	Rs.	P.	Rs.	P.
1.Share Capital				
<u>Authorised</u>				
5,00,000 Equity Shares of Rs. 10/- each	5,000,000.00		5,000,000.00	
<u>Issued, Subscribed and Paid up</u>				
3,10,000 Equity Shares of Rs. 10/- each, fully Paid up	3,100,000.00		3,100,000.00	
	3,100,000.00		3,100,000.00	

Particulars	Period ending 31/03/2016			Year ending 31/03/2015		
	No. of shares	Par value	Amount	No. of shares	Par value	Amount
i) Authorised Share Capital	500,000	10.00	5,000,000.00	500,000	10.00	5,000,000.00
ii) Issued, Subscribed and Paid-up	310,000	10.00	3,100,000.00	10,000	10.00	100,000.00
iii) Reconciliation of No. of share Outstanding Share Capital as on opening date	310,000	10.00	3,100,000.00	310,000.00	10.00	3,100,000.00
<u>Share capital raised during the year</u>						
a) Fresh Issue	-	10.00	-	-	10.00	-
b) Issued as fully paid up bonus shares (Bonus shares have been issued from share premium account)	-	-	-	-	-	-
Outstanding Share Capital as on closing date	310,000	10.00	3,100,000.00	310,000	10.00	3,100,000.00

Particulars	No. of shares	Par value	Amount	Period of issue
Share allotted as fully paid-up pursuant to contract without payment being received in cash	-	-	-	-
Shares allotted as fully paid up by way of bonus shares from 26.04.2012 to 31.03.2013	-	-	-	-
Aggregate number and class of shares bought back	-	-	-	-

Shareholders holding shares in excess of 5%

Name of the Shareholders	As at 31/03/2017		As at 31/03/2016	
	No. of shares held	% of Share Holding	No. of shares held	% of Share Holding
1 Sanjeev Kumar	305,000	98.39	305,000	98.39
2 Anju Sinha	5,000	1.61	5,000	1.61

2.Reserve & Surplus

General Reserve		
Surplus Opening	8,736,118.32	6,857,862.22
Surplus current year	6,428,867.95	1,878,256.10
Miscellaneous Expenditure (to the extent not written off)	(140,000.00)	(160,000.00)
	15,024,986.27	8,576,118.32



EASTERN ESTATE CONSTRUCTION & DEVELOPERS PRIVATE LIMITED

AT. HOUSE NO. 2, MIHIR PATH, EAST BORING CANAL ROAD, PATNA - 800 001

Notes annexed to and forming part of the accounts as at 31st March, 2017

Particulars	Current year		Previous year	
	Rs.	P.	Rs.	P.
3. Share application money pending allotment				
Share Application Money	-	-	-	-
4. Long-term borrowings				
(a) Secured Loan (Vehicle Loan from IOB, Boring Road, Patna)	5,319,247.80			
	5,319,247.80			
5. Deferred Tax Liabilities (Net)				
As per Last Account (Liability)	(210,726.40)		(170,453.40)	
<u>Tax effect of items constituting deferred tax liability</u>				
On difference between book balance and tax balance of fixed assets	(136,420.00)		(40,273.00)	
Net Deferred Tax Liability	(347,146.40)		(210,726.40)	
6. Other Long term liabilities				
(i) Unsecured Loan	-		-	
7. Short-term borrowings				
Cash Credit from Indian Overseas Bank	-		-	
8. Trade payables				
Sundry Creditors	6,590,574.96		-	
Advance from customers (Short Term)	499,550,349.42		409,750,186.00	
	506,140,924.38		409,750,186.00	
9. Other current liabilities				
Audit Fee Payable	75,000.00		50,000.00	
Secretarial Audit Fee Payable	-		25,000.00	
Accounting Charges Payable	180,000.00		180,000.00	
Legal Fee Payable	30,000.00		30,000.00	
Data Processing Charges Payable	36,000.00		36,000.00	
Directors Remuneration Payable	811,158.00		1,988,585.00	
Service Tax Payable	2,600,564.00		-	
Salary & Other Charges Payable	201,821.00		412,945.00	
EPF Payable	28,080.00		-	
ESI Payable	4,099.00		-	
TDS Payable	1,680,211.00		1,088,669.00	
	5,646,933.00		3,811,199.00	
10. Short-term provisions				
Provision for taxation	3,011,727.00		880,187.00	
	3,011,727.00		880,187.00	
12. Other Current Assets				
	-		-	
13. Long term loans and advances				
	-		-	
14. Inventories				
Stock in trade	490,632,743.33		419,211,516.19	
(Valued at the lower of cost or Net realisable Value)				
(As taken, valued and certified by the management)				
	490,632,743.33		419,211,516.19	
15. Trade Receivables				
Trade Receivables for a period:				
Less than Six months	8,546,847.00		-	
Exceeding Six months	-		-	
	8,546,847.00		-	
16. Cash & cash equivalents				
Cash balance on hand (As certified)	145,555.99		341,043.14	
Cash at Bank (annexure enclosed)	9,335,393.24		4,451,335.76	
	9,480,949.23		4,792,378.90	
17. Short Term Loan & Advances				
Advance to Suppliers	3,814,876.46		-	
Advance Income Tax	800,000.00		790,000.00	
Advance for Land & Others	14,480,381.00		-	
TDS RECEIVABLE	3,288,727.00		153,725.00	
TCS RECEIVABLE	129,922.00		-	
INCOME TAX REFUNDABLE	10,927.00		10,927.00	
	22,524,833.46		954,652.00	



EASTERN ESTATE CONSTRUCTION & DEVELOPERS PRIVATE LIMITED

AT HOUSE NO.-2, MIHIR PATH, EAST BORING CANAL ROAD, PATNA-800 001
SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2017
AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED ON THAT DATE

NOTE - '11' : FIXED ASSETS

SL. NO.	PARTICULARS	RATE OF DEPN	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			GROSS BLOCK AS ON 01.04.2016	ADDITION DURING THE YEAR	SALE DURING THE YEAR	GROSS BLOCK AS ON 31.03.17	UP TO 31.03.16	DEF. DURING THE YEAR	SALE / ADJ.	UP TO 31.03.17	AS ON 31.03.16
1	COMPUTER MACHINE	63.16%	34,880.00	61,550.00	-	96,430.00	33,175.78	39,951.37	73,127.15	23,302.85	4,626.00
2	OFFICE EQUIPMENT	25.89%	6,281.00	5,500.00	-	11,781.00	3,724.03	2,085.95	5,809.98	5,971.02	3,450.00
3	FURNITURE & FIXTURE	25.89%	79,740.00	20,610.00	-	100,350.00	50,364.28	12,941.30	63,305.58	37,044.42	39,638.00
4	VEHICLE	31.23%	2,951,824.00	6,731,637.00	-	9,683,461.00	2,037,044.08	1,161,639.77	3,198,683.85	6,484,777.15	1,330,202.00
5	AIR CONDITIONER	25.89%	-	216,170.00	-	216,170.00	-	55,966.41	55,966.41	160,203.59	1,330,202.00
	TOTAL		3,072,725.00	7,035,467.00	-	10,108,192.00	2,124,308.17	1,272,584.80	3,396,892.97	6,711,299.03	2,708,118.00

For Eastern Estate Construction & Developers Pvt. Ltd.

Ajay Kumar
Mg. Director

Ajay binha
Director



Signed for Identification only

For Rajeev Jha & Associates

Chartered Accountants

Firm Regn. No. 014365C

Rajeev Jha

Proprietor

Membership No.-409068

NEW DELHI

CHARTERED ACCOUNTANTS

PATNA

RAJEEV JHA & ASSOCIATES

MEMBERSHIP NO. 409068

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NEW DELHI

EASTERN ESTATE CONSTRUCTION & DEVELOPERS PRIVATE LIMITED

AT. HOUSE NO.-2, MIHIR PATH, EAST BORING CANAL ROAD, PATNA-800 001

DETAILS OF FIXED ASSETS & DEPRECIATION THEREON UNDER INCOME TAX ACT 1961.

ANNEXURE-A

PARTICULARS	W.D.V. AS ON 01.04.2016	RATE OF DEPN.	ADDITION FROM 01.04.16 TO 30.09.2016	ADDITION FROM 01.10.16 TO 31.03.2017	SALE DURING THE YEAR	DATE OF ADDITION (DEDUCTION)	SUB-TOTAL	DEPRECIATION DURING THE YEAR	WDV AS ON 31.03.2017
FURNITURE & FIXTURE	52,316.73	10%	-	20,610.00	-	-	72,926.73	6,262.00	66,664.73
SUB TOTAL :	52,316.73			20,610.00			72,926.73	6,262.00	66,664.73
AIR CONDITIONER	-	15%	216,170.00	-	-	-	216,170.00	32,426.00	183,744.00
OFFICE EQUIPMENT	3,278.45	15%	5,500.00	-	-	-	8,778.45	1,317.00	7,461.45
VEHICLE	1,651,472.61	15%	-	6,731,637.00	-	-	8,383,109.61	752,594.00	7,630,515.61
SUB TOTAL :	1,654,751.06		221,670.00	6,731,637.00			8,608,058.06	786,337.00	7,821,721.07
COMPUTER	893.04	60%	61,550.00	-	-	-	62,443.04	37,466.00	24,977.04
SUB TOTAL :	893.04		61,550.00	-			62,443.04	37,466.00	24,977.04
GRAND TOTAL :	1,707,960.83		283,220.00	6,752,247.00			8,743,427.83	830,065.00	7,913,362.83

Place : Patna

Date: 02/09/2017

For Eastern Estate Construction & Developers Pvt. Ltd.

Anju Sinha
Mg. Director



Signed for Identification only

For Rajeev Jha & Associates
Chartered Accountants

Firm Regn. No. 014365C

Rajeev Jha
Rajeev Kumar Jha
Proprietor
Membership No.-409068



M/S EASTERN ESTATE CONSTRUCTION & DEVELOPERS PRIVATE LIMITED
AT.HOUSE NO. 2, MIHIR PATH, EAST BORING CANAL ROAD, PATNA-800 001, BIHAR

Significant Accounting policy and notes on accounts forming parts of the Balance Sheet and Profit & Loss account for the year ended on that date.

ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2017.

Significant Accounting Policies and Notes on Accounts:-

1. The Company has followed mercantile system of accounting. Accounting policies not referred to otherwise are in consistent with generally accepted accounting principles.
2. Closing Stock has been valued at cost.
3. Fixed Assets are stated at their original cost less Accumulated Depreciation.
4. Investments, if any, are stated at cost.
5. Sales are accounted when the sale of goods are completed on accrual basis.
6. The financial statements are prepared on the basis of going concern assumption under historical convention with revenue recognition and expenses accounted for on mercantile basis.
7. Provisions are made in respect of all the known liabilities. However, no provisions are made for doubtful debts, if any because the provision is not deductible business expenditure unless it is actually written off. After the debts became bad it is written off directly in the books of accounts. Contingent liabilities are not provided for, however, if material, they are disclosed on notes to accounts. In view of accounting standard 29 issued by the Institute of Chartered Accountants of India, contingent assets are not recognised.
8. There are no employees who are entitled for gratuity.
9. In the opinion of the management, the business entity as on the Balance sheet date does not have any indication towards significant impairment in the carrying amount of its assets and therefore the assets is carried at normal value appearing in the Balance Sheet.
10. While preparing the financial statements for the above period provisions for audit fees, current tax and deferred tax are considered.

For Eastern Estate Construction &
Developers Private Limited


Mg. Director

Date:- 02/09/2017
Palce:- Patna



In terms of Separate report of even date

For Rajeev Jha & Associates
Chartered Accountants
Firm Regn. No. 014365C


(Rajeev Kumar Jha)
Proprietor
Membership No. 409068

