

**AUDIT REPORT**

**OF**

**ARYA HOMES PRIVATE LIMITED**

**4<sup>th</sup> Floor, Samundra Complex, Circular  
Road, Lalpur, Ranchi**

**AS ON**

**31<sup>ST</sup> MARCH, 2015**

**SONIA AGARWAL & CO.**

**CHARTERED ACCOUNTANTS**

**ARK COMPKEX, 2<sup>ND</sup> FLOOR, BESIDE LALPUR P.S,**

**HAZARIBAGH ROAD, RANCHI-834001**

**PHONE NO.- 9835574327,0651-2212880**

**EMAIL:- saketsaraf1987@gmail.com**

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year  
**2015-16**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name ARYA HOMES PRIVATE LIMITED		PAN AAJCA8058Q		
	Flat/Door/Block No 4TH FLOOR	Name Of Premises/Building/Village SAMUNDRA COMPLEX,		Form No. which has been electronically transmitted ITR-6	
	Road/Street/Post Office CIRCULAR ROAD	Area/Locality LALPUR			
	Town/City/District RANCHI	State JHARKHAND	Pin 834001	Status Pvt Company	
	Designation of AO(Ward/Circle) ITO WARD 1(1), RANCHI			Original or Revised ORIGINAL	
	E-filing Acknowledgement Number 750130491310317		Date(DD/MM/YYYY) 31-03-2017		
	1	Gross total income	1	319450	
	2	Deductions under Chapter-VI-A	2	0	
	3	Total Income	3	319450	
	3a	Current Year loss, if any	3a	0	
4	Net tax payable	4	98710		
5	Interest payable	5	1776		
6	Total tax and interest payable	6	100486		
7	Taxes Paid	a Advance Tax	7a	100000	
		b TDS	7b	0	
		c TCS	7c	0	
		d Self Assessment Tax	7d	550	
		e Total Taxes Paid (7a+7b+7c +7d)		7e	100550
		8	Tax Payable (6-7e)	8	0
9	Refund (7e-6)	9	60		
10	Exempt Income	Agriculture	10		
		Others			

This return has been digitally signed by ABHAY KUMAR MEHTA in the capacity of DIRECTORhaving PAN AJHPM8394H from IP Address 117.198.33.16 on 31-03-2017 at RANCHIDsc SI No & issuer 1398999108CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdev, S G Road, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



## INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF ARYA HOMES PRIVATE LIMITED

### Report on the Financial Statements

We have audited the accompanying financial statements of **ARYA HOMES PRIVATE LIMITED** ("the company"), which comprise the Balance Sheet as at **31 March 2015**, the Statement of Profit and Loss 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 financial statements that give a true and fair view of the financial position, financial performance and 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 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 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 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 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 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 31st March 2015, its profit/loss 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, 2015 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, are not applicable, hence not enclosed.
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, 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 written representations received from the directors as on 31 March, 2015, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2015, from being appointed as a director in terms of Section 164(2) of the Act.

f) In our opinion and to the best of our information and according to the explanations given to us, we report as under 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:

i. The Company does not have any pending litigations which would impact its financial position ;

ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses;

iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

**For SONIA AGARWAL & CO**  
**Chartered Accountants**  
**(Firm Registration No. : 014011C)**



**SAKET SARAF**  
**Partner**  
**M No.: 412855**



**Place: Ranchi**  
**Date: 30/09/2015**

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 ARYA HOMES PRIVATE LIMITED SAMUDRA COMPLEX, CIRCULAR ROAD, RANCHI, JHARKHAND, 834001 AAJCA8058Q was conducted by Us SONIA AGARWAL & CO in pursuance of the provisions of the COMPANY Act, and We annex here to a copy of Our audit report dated 30/09/2015 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2014 to ending on 31/03/2015
- (b) the audited balance sheet as at, 31/03/2015; 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 RANCHI  
Date 30/09/2015

Name SAKET SARAF  
Membership Number 412855  
FRN (Firm Registration Number) 014011C  
Address ARK MARKET, LALPUR, RANCHI, JHARKHAND, 834001



**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	ARYA HOMES PRIVATE LIMITED					
2	Address	SAMUDRA COMPLEX, CIRCULAR ROAD , RANCHI, JHAR KHAND, 834001					
3	Permanent Account Number (PAN)	AAJCA8058Q					
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	No					
	Sl No.	Type	Registration Number				
5	Status	Company					
6	Previous year from	01/04/201431/03/2015					
7	Assessment Year	2015-16					
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	Trading	Others			0204	
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					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	PinCode
	1	PURCHASE & SALE BOOK, CASH & BANK BOOK, JOURNAL & LADGER BOOK, ETC.	SAMUDRA COMPLEX	CIRCULAR ROAD	RANCHI	JHARKHAND	834001
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above						
	S.No.	Books Examined					
	1	PURCHASE & SALE BOOK, CASH & BANK BOOK, JOURNAL & LADGER BOOK, 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).						
	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.	COST OR NRV WHICHEVER IS LOWER									
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%	31967	0	0	0	0	0	0	3196	28771
	2	Plant & Machinery @ 15%	15%	0	18100	0	0	0	18100	0	2370	15730
* 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 (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 Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)				
	1	ABHAY KUMAR MEHTA		DIRECTOR	REMUNERATION	300000				
	2	MAHENDRA PRATAP SINGH		DIRECTOR	REMUNERATION	300000				
	3	MD ZAKIR HUSSAIN		DIRECTOR	REMUNERATION	300000				
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			



Nil																									
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.)																									
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																									
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)(viiia)																									
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)(viib). If yes, please furnish the details of the same																									
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)																									
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 lender or depositor		Amount of loan or deposit taken or accepted during the previous year		Whether the loan or deposit was squared up during the previous year		Maximum amount outstanding in the account during the previous year		Whether the loan or deposit was taken or accepted otherwise than by an account payee bank cheque or account payee bank draft		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	ABHAY KU MAR MEHT A	RANCHI		14000 00	No	1400000			
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 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.	
	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				
	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.				
	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 not deposited to the credit of the Central Government out of (6) and (8)
	1	RCHA01868G	194C	Payments to contractors	978122	869098	869098	14947	14947	14947	0
	2	RCHA01868G	194-I	Rent	582740	449400	449400	44940	44940	44940	0
34	b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time				No					
	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					
	1	RCHA01868G	26Q	15/07/2014	15/07/2015	Yes					
	2	RCHA01868G	26Q	15/10/2014	15/07/2015	Yes					
	3	RCHA01868G	26Q	15/01/2015	15/07/2015	Yes					
	4	RCHA01868G	26Q	30/04/2015	15/07/2015	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish				Yes					
	S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
	1	RCHA01868G		201	2033 30/06/2014						
	2	RCHA01868G		201	1188 11/07/2014						
	3	RCHA01868G		201	2469 12/09/2014						
	4	RCHA01868G		201	1393 17/12/2014						
	5	RCHA01868G		201	879 11/03/2015						
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	Sales during the	Closing stock	Shortage excess, if any			




								previous year	previous year			
		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										
		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										
		No										
38		Whether any audit was conducted under the Central Excise Act, 1944										
		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										
		No										
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										
		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										
		No										
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	22321509				19061180						
b	Gross profit / Turnover	6004477	22321509	26.90%	4899175	19061180	25.70%					
c	Net profit / Turnover	317046	22321509	1.42%	213083	19061180	1.12%					
d	Stock-in-Trade / Turnover	2015200	22321509	9.03%			%					
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					

Place **RANCHI**  
Date **30/09/2015**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

  
**SAKET SARAF**  
**412855**  
**014011C**  
**ARK MARKET, LALPUR, RANCHI, JH**  
**ARKHAND, 834001,**



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%								
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 15%	1	30/05/2014	30/05/2014	13500	0	0	0	13500
	2	16/10/2014	16/10/2014	4600	0	0	0	4600
Total of Plant & Machinery @ 15%								18100

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

Name of the Company: Arya Homes Private Limited  
Balance Sheet as on 31st March 2015

(` in Rs.)

Particulars		Note No.	Figures as at the end of 31.03.2015	Figures as at the end of 31.03.2014
1		2	3	4
I.	<b>EQUITY AND LIABILITIES</b>			
1	<b>Shareholders' funds</b>			
	(a) Share capital	2.1	100,000.00	100,000.00
	(b) Reserves and surplus	2.2	536,254.09	317,464.37
	(c) Money received against share warrants		-	-
2	<b>Share application money pending allotment</b>		-	-
3	<b>Non-current liabilities</b>			
	(a) Long-term borrowings	2.4	650,000.00	650,000.00
	(b) Deferred tax liabilities (Net)	2.3	-	-
	(c) Other Long term liabilities		-	-
	(d) Long-term provisions		-	-
4	<b>Current liabilities</b>			
	(a) Short-term borrowings		1,400,000.00	-
	(b) Trade payables	2.5	-	-
	(c) Other current liabilities	2.6	10,250,850.00	6,636,003.00
	(d) Short-term provisions	2.7	175,765.00	140,000.00
	<b>TOTAL</b>		<b>13,112,869.09</b>	<b>7,843,467.37</b>
II.	<b>ASSETS</b>			
	<b>Non-current assets</b>			
1	<b>(a) Fixed assets</b>			
	(i) Tangible assets	2.8	40,731.00	30,601.00
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	(b) Non-current investments		-	-
	(c) Deferred tax assets (net)	2.3	1,165.00	422.00
	(d) Long-term loans and advances		-	-
	(e) Other non-current assets	2.9	2,000.00	4,000.00
2	<b>Current assets</b>			
	(a) Current investments		-	-
	(b) Inventories		2,015,200.00	467,800.00
	(c) Trade receivables	2.10	-	-
	(d) Cash and cash equivalents	2.11	584,903.09	1,562,714.37
	(e) Short-term loans and advances	2.12	7,031,930.00	4,735,930.00
	(f) Other current assets	2.13	3,436,940.00	1,042,000.00
	<b>TOTAL</b>		<b>13,112,869.09</b>	<b>7,843,467.37</b>

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS 1

As per our report attached.

For Sonia Agarwal & Co.

Chartered Accountants

Firm Registration Number :014011C

CA SAKET SARAF

Partner

Membership No 412855

Ranchi

September 30,2015



For, Arya Homes Private Ltd  
Arya Homes Pvt. Ltd.

*[Signature]*  
Director

For, Arya Homes Private Ltd  
Arya Homes Pvt. Ltd.

*[Signature]*  
Director

Director



Name of the Company *Arya Homes Private Limited*  
Profit and loss statement for the year ended 31st March 2015

(` in Rs.)

Particulars	Note No.	Figures as at the end of 31.03.2015	Figures as at the end of 31.03.2014
I. Revenue from operations	2.14	20,002,000.00	19,061,180.00
II. Other income	2.15	2,319,509.00	-
<b>III. Total Revenue (I + II)</b>		<b>22,321,509.00</b>	<b>19,061,180.00</b>
IV. Expenses:			
Cost of materials consumed		-	-
Purchases of Stock in Trade & Development Charges		17,549,552.00	8,581,105.00
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	2.16	-1,547,400.00	5,580,900.00
Employee Benefit Expense		3,058,961.00	2,498,594.00
Finance Cost		5,393.28	9,184.82
Depreciation and amortization expense		7,970.00	4,556.00
Other expenses	2.17	2,929,986.00	2,079,375.00
Total expenses		22,004,462.28	18,753,714.82
<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>317,046.72</b>	<b>307,465.18</b>
VI. Exceptional items		-	-
<b>VII. Profit before extraordinary items and tax (V - VI)</b>		<b>317,046.72</b>	<b>307,465.18</b>
VIII. Extraordinary Items		-	-
<b>IX. Profit before tax (VII- VIII)</b>		<b>317,046.72</b>	<b>307,465.18</b>
X Tax expense:	2.18		
(1) Current tax		99,000.00	95,000.00
(2) Deferred tax		-743.00	-618.00
<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>		<b>218,789.72</b>	<b>213,083.18</b>
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
<b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>		<b>-</b>	<b>-</b>
<b>XV Profit (Loss) for the period (XI + XIV)</b>		<b>218,789.72</b>	<b>213,083.18</b>
XVI Earnings per equity share:			
(1) Basic		21.88	21.31
(2) Diluted			

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS 1

As per our report attached.

For Sonia Agarwal & Co.

Chartered Accountants

Firm Registration Number :014011C

CA SAKET SARAF

Partner

Membership No 412855



For, Arya Homes Private Ltd  
Arya Homes Pvt. Ltd.

*Abhay Kumar Mishra*  
Director

Arya Homes Pvt. Ltd.

*M. Singh*  
Director

Ranchi

September 30, 2015

2.1 SHARE CAPITAL

Particulars	As At March 31	
	2015	2014
<b>Authorized</b>		
Equity Shares, Rs 10 par value 10,000 Equity Shares	100,000.00	100,000.00
<b>Issued, Subscribed and Paid Up</b>		
Equity Shares, Rs 10 par value 10,000 Equity Shares	100,000.00	100,000.00
	100,000.00	100,000.00

i) The reconciliation of the number of shares outstanding and the amount of share capital as at March 31, 2014 and March 31, 2013 is set out below.

Particulars	As At March 31,	
	2015	2014
Number of shares at the beginning	10,000.00	10,000.00
Add: Shares During The year	-	-
Number of shares at the end	10,000.00	10,000.00

ii) The Company has only one class of equity shares having a par value of Rs 10 per share. Each shareholder is eligible for one vote per share held.

iii) Shareholders Holding more than 5% Shares

EQUITY SHARES	As At March 31,		As At March 31,	
	2015		2014	
	No of shares	% of Total holding	No of share	% of Total holding
Name of Shareholders				
1. Abhay Mehta	3400	34%	3400	34%
2. Mahendra Pratap Singh	3300	33%	3300	33%
3. Zakir Hussain	3300	33%	3300	33%
	10000	100%	10000	100%

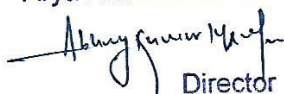
2.2 RESERVE & SURPLUS

Particulars	As At March 31,	
	2015	2014
General Reserve Trs During the year	317,464.37	104,381.19
Add: transfer from Profit & Loss A/C	218,789.72	213,083.18
Balance in profit & loss account	536,254.09	317,464.37

2.3 DEFERRED TAX

Particulars	As At March 31,	
	2015	2014
<b>Deferred Tax Assets</b>		
Fixed Assets		-
	-	-
<b>Deferred Tax Liabilities</b>		
Depreciation	-422.00	196.00
Add/less During the Year	-743.00	-618.00
	-1,165.00	-422.00

Arya Homes Pvt. Ltd.

  
 Director

Arya Homes Pvt. Ltd.

  
 Director



2.4 Long Term borrowings

Particulars	As At March 31,	
	2015	2014
Long Term borrowings		
Surbjit Singh	250,000.00	250,000.00
Torpid Construction	400,000.00	400,000.00
	650,000.00	650,000.00

2.5 Trade payable

Trade Payable

Particulars	As At March 31,	
	2015	2014
Trade Payable	-	-
	-	-

2.6 Other Current Liabilities

Other current Liabilities

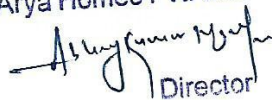
Particulars	As At March 31,	
	2015	2014
Advance from Customers	8,515,901.00	6,213,831.00
Other Advances	1,480,500.00	-
For other liabilities		
Provision for expenses		
Accounting Charges Payable	30,000.00	60,000.00
Audit Fees Payable	25,000.00	30,000.00
Professional Fee Payable	10,000.00	20,000.00
Filing Fees	30,000.00	31,200.00
Salary Payable	68,400.00	254,500.00
TDS Payable	67,849.00	3,166.00
Advertisement Expenses Payable	23,200.00	23,306.00
	10,250,850.00	6,636,003.00

2.7 Short -Term Provisions

Particulars	As At March 31,	
	2015	2014
Provision for		
Income taxes	175,765.00	140,000.00
	175,765.00	140,000.00

2.8 Fixed assets:as per annexure attached

Arya Homes Pvt. Ltd.

  
Director

Arya Homes Pvt. Ltd.

  
Director



2.9 Other Non Current Assets

Particulars	As At March 31,	
	2015	2014
Preliminary Expenditure Not Written Off	2,000.00	4,000.00
Total Non Current Assets	2,000.00	4,000.00

2.10 Trade Receivables

Particulars	As At March 31,	
	2015	2014
Total Trade Receivables	-	-

2.11 Cash & Cash Equivalents

Particulars	As At March 31,	
	2015	2014
Cash on hand	54,475.00	1,507,828.00
Balances with banks	530,428.09	54,886.37
	584,903.09	1,562,714.37

2.12 Other Short Term Loan & Advance

Particulars	As At March 31,	
	2015	2014
Advance to Customer	7,031,930.00	4,735,930.00
Total Non Current Assets	7,031,930.00	4,735,930.00

2.13 Other Current Assets

Particulars	As At March 31,	
	2015	2014
Other Current Assets		
Advance Income Tax	100,000.00	-
Other Advance	220,000.00	-
Security Deposit	22,000.00	22,000.00
Advance for Expenses	3,094,940.00	1,020,000.00
Total Other Current Assets	3,436,940.00	1,042,000.00

2.14 Income

Particulars	As At March 31,	
	2015	2014
Gross Receipt from Business	20,002,000.00	19,061,180.00
	20,002,000.00	19,061,180.00

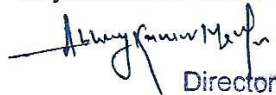
2.15 Other Income

Particulars	As At March 31,	
	2015	2014
Receipt for Boundry Work	2,319,509.00	-
	2,319,509.00	-

2.16 Changes in inventories of finished goods work-in-progress and Stock-in-Trade

Particulars	As At March 31,	
	2015	2014
Change in Inventory of finished goods		
Opening Stock	467,800.00	6,048,700.00
Less:- Closing Stock	2,015,200.00	467,800.00
	-1,547,400.00	5,580,900.00

Arya Homes Pvt. Ltd.

  
Director

Arya Homes Pvt. Ltd.

  
Director



2.17 Other Expenses

Particulars	As At March 31,	
	2015	2014
Accounting Charges	30,000.00	36,000.00
Audit Fees	25,000.00	15,000.00
Filing Fees	30,000.00	15,600.00
Advertisement Expense	978,122.00	505,194.00
Business Promotion	32,034.00	-
Brokerage	10,000.00	-
Office Expense	214,909.00	109,970.00
Printing & Stationery	21,000.00	136,500.00
Professional Fees	10,000.00	10,000.00
Car Rental Charges	46,000.00	129,900.00
Travelling Expense	45,200.00	44,480.00
Conveyance Expense	82,100.00	67,800.00
Legal Charges	-	20,000.00
Electricity expense	33,713.00	82,793.00
Misc Expense	165,704.00	125,673.00
Rent	582,740.00	565,233.00
Repair & Maintenance	116,066.00	29,626.00
Telephone Expense	178,385.00	181,782.00
Interest on TDS	7,962.00	1,824.00
Website Expense	73,951.00	-
Direct Expenses- Site Expenses	245,100.00	-
Preliminary Expenses Written off	2,000.00	2,000.00
	<b>2,929,986.00</b>	<b>2,079,375.00</b>

2.18 Tax Expenses

	2015	2014
Current Tax		
Income Taxes	99,000.00	95,000.00
Deferred Tax	-743.00	-618.00
	<b>98,257.00</b>	<b>94,382.00</b>

As per our report attached.

For Sonia Agarwal & Co.

Chartered Accountants

Firm Registration Number :014011C

CA SAKET SARAF

Partner

Membership No 412855

Ranchi

September 30,2015



For, Arya Homes Private Ltd  
Arya Homes Pvt. Ltd.

*Ashy Kumar Mishra*  
Director

Arya Homes Pvt. Ltd.

*M. Singh*  
Director

**Schedule-1**

**I. SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF ACCOUNTING POLICIES**

The financial statement have been prepared in accordance with the mandatory accounting standards prescribed in the companies ( Accounting standards) Rules,2006 issued by the Central Government of India in consultation with the National Advisory committee on Accounting Standards and as amended from time to time. The accounting policies have been consistently applied by the company and are consistent with those used in previous year. The financial statement have been prepared under historical cost convention.

The Company generally follows Mercantile system of accounting and recognizes significant item of profit & loss on accrual basis unless specifically stated otherwise.

During the year ended 31st March'2015, the Schedule III notified under the Companies Act'2013, has become applicable to the company, for preparation and presentation of its financial statement. The adoption of Schedule III does not impact recognition and measurement principles followed for preparation of financial statement. However, it has significant impact on presentation and disclosures made in the financial statements. The company has also reclassified the previous year figures in accordance with the requirements applicable in the current year.

**B. FIXED ASSETS**

Fixed Asset are stated at cost of acquisition including incidental costs related to acquisition and installation less accumulated depreciation.

**C. CHANGE IN ACCOUNTING POLICIES**

Till the year ended 31st March'2014, schedule XIV to the Companies Act'1956 prescribed requirement concerning depreciation of fixed assets. From the current year , Schedule XIV has been replaced by Schedule II of the Companies Act'2013. Effective from 1st April2014 the company has provided depreciation on fixed asset based on useful lives as provided in Schedule II of New companies Act'2013 or reassessed by the company.

Further, on application of Schedule II to the Companies Act 2013, the Company has changed the manner of providing depreciation for its fixed assets. Now the Company identifies separate useful life for each major component of fixed assets, if they are materially different from that of the remaining assets.

**D. DEPRECIATION**

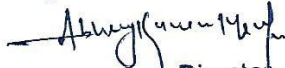
Consequent upon change of accounting policy, depreciation on Tangible fixed asset is provided on WDV on useful life basis prescribed under the schedule II to the Companies Act'2013. Depreciation on fixed asset added/disposed off during the year is provided on Pro-rata basis with reference to the date of addition/disposal.

**E. IMPAIRMENT OF ASSETS**

Based on the opinion of the Management, there is no impairment of assets required. In the absence of specific proof of realizable value and value in use and prevalent market value, it is not possible to give specific comments on it.

**F. INVENTORIES**

Inventories are valued as under: -  
Finished Goods - At Cost Price

Arya Homes Pvt. Ltd.  
  
Director

Arya Homes Pvt. Ltd.  
  
Director



**G. PRE OPERATIVE EXPENSES**

Pre operative expenses are being amortized in accordance with Section 35D of the Income Tax Act, 1961 and the rules framed there under.

**H. RECOGNITION OF ITEMS OF INCOME & EXPENDITURE**

Items of Income and Expenditures are recognized on accrual basis unless stated otherwise.

**I. FOREIGN CURRENCY TRANSACTIONS**

Nil

**J. RETIREMENT BENEFITS:**

Company does not possess such provisions till now.

**K. TAXATION POLICY**

Current Tax in respect of taxable income is provided for the year based on applicable tax rates & laws.

Deferred Tax is recognized subject to the consideration of prudence in respect of deferred tax assets, on the timing difference, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods and is measured using tax rates and laws that have been enacted & substantially enacted at the Balance Sheet date. Deferred tax assets are reviewed at each Balance Sheet date to re-assess realization.

**L. INVESTMENTS**

Nil

**II. NOTES ON ACCOUNT**

**1. DEFERRED TAXATION**

- (a) Deferred Income Tax is provided using the liability method, on all temporary differences at the balance sheet date between the tax basis of assets & liabilities and their carrying amount for financial reporting purpose.
- (b) Deferred Tax Assets are recognized only to the extent that there is a reasonable certainty that sufficient future taxable profits will be available against which such deferred tax assets can be realized.
- (c) Deferred Tax assets & liabilities are measured using the tax rates & laws that have been enacted or subsequently enacted at the Balance Sheet date.

**2. COMPUTATION OF EARNING PER EQUITY SHARE (BASIC & DILUTED)**

Earning per share has been calculated on the basis of number of equity shares outstanding during the year ended March 31,2014 in accordance with the provisions of Accounting Standard –20 'Earning Per Share' issued by the Institute Of Chartered Accountants of India.

	<b>As on 31.03.2015</b>	<b>As on 31.03.2014</b>
Profit Attributable to equity shareholders	Rs. 218789.72	Rs.213083.18
Weighted Average Number of Equity Shares eligible for EPS	10000 Shares	10000 Shares
<b>Earning Per Share (Basic &amp; Diluted)</b>	<b>21.88</b>	<b>21.31</b>



3. Confirmation of balances not obtained from the following :-

(i)	Sundry Debtors	-
(iii)	Sundry Creditors	-

4. Estimated amount of contract remaining to be executed on capital account and not provided for : NIL

5. Earning in Foreign Exchange : NIL

6. Expenditure in Foreign Currency : NIL

7. Contingent Liability : NIL

**8. SEGMENT REPORTING**

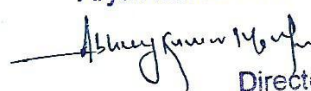
Segments Report is not applicable to the company for the year under review as the company has only one reportable segment, the revenue and/or assets of which exceeds 10% of the total revenue and/or assets. In the absence of identifiable reportable segments, Segment Report is not required to be given by the company

**III.** Previous year figures has been re-arranged and regrouped where considered necessary.

**IV.** Cash Balance has been taken as per Cash Book (as certified by the Management of the Company).

**FOR & ON BEHALF OF THE BOARD**



Arya Homes Pvt. Ltd.  
  
Director

Arya Homes Pvt. Ltd.  
  
Director