

**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, 2017**

**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:- casaketsaraf@gmail.com**

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

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

Assessment Year  
**2017-18**

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/ZipCode 834001	Status Pvt Company	Aadhaar Number/Enrollment ID	
	Designation of AO(Ward/Circle) ITO WARD 1(1), RANCHI			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 540994361290318		Date(DD/MM/YYYY) 29-03-2018			
	1	Gross total income			1	430023
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	430020
	3a	Current Year loss, if any			3a	0
4	Net tax payable			4	128447	
5	Interest payable			5	28311	
6	Total tax and interest payable			6	156758	
7	Taxes Paid	a	Advance Tax	7a	0	
		b	TDS	7b	0	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	156760	
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	156760	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by ABHAY KUMAR MEHTA in the capacity of DIRECTOR  
having PAN AJHPM8394H from IP Address 117.198.46.45 on 29-03-2018 at RANCHI  
Dsc SI No & issuer 1399588118CN=(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 AUDITOR'S REPORT**

To the Members of  
**ARYA HOMES PRIVATE LIMITED**

**Report on the Financial Statements of ARYA HOMES PRIVATE LIMITED**

We have audited the accompanying financial statements of Arya Homes Pvt Ltd ("The Company"), which comprise the Balance Sheet as at 31st March, 2017, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements and for Internal Financial Controls over Financial Reporting**

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 provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial 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.

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. 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 Act.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit and to express an opinion on the Company's internal financial controls over financial reporting 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.





### Report on other Legal and Regulatory Requirements

1. 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, and the Cash Flow Statement 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<sup>st</sup> March, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2017 from being appointed as a director in terms of Section 164(2) of the Act.
- f) In our opinion considering nature of business, size of operation and organisational structure of the entity, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls system over financial reporting were operating effectively as at 31<sup>st</sup> 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.
- 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 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.
  - iv. Company had provided requisite disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November to 30th December, 2016 in accordance with the books of accounts maintained by the Company.

2. As required by the Companies (Auditor's report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 & 4 of the Order.

For Sonia Agarwal & Co.

Chartered Accountants

Firm's Regn. No.- 014011C

  
CA SAKET SARAF

(Partner)

Membership No: -412855

Place: Ranchi

Date-31st Day of August 2017



#### Annexure - A to the Auditors' Report

The Annexure referred to in Independent Auditor's Report to the members of the Arya Homes Pvt Ltd("The Company"), on the financial statements for the year ended 31 March 2017, we report that:

(i) In respect of its fixed assets:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of the fixed assets.

(b) As explained to us, fixed assets have been physically verified by the management during the year in accordance with the phased programme of verification adopted by the management which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.

(ii) In respect of its inventory:

(a) As explained to us, the inventories were physically verified at the end of the year by the Management.

(b) In our opinion and according to the information and explanation given to us, the procedures of physical verification of inventories followed by the Management were reasonable and adequate in relation to the size of the Company and the nature of its business.

(c) In our opinion and according to the information and explanations given to us, the Company has maintained proper records of its inventories and no material discrepancies were noticed on physical verification of stocks as compared to book records.

(iii) According to the information and explanations given to us, the Company has granted loans to firms covered in the Register maintained under Section 189 of the Companies Act, 2013.

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.

(v) The Company has not accepted any deposits from the public.

(vi) As informed to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.

(vii) In respect of statutory dues:

(a) According to the records of the Company and information and explanations given to us, the Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees State Insurance, Income Tax, Sales Tax, and other material statutory dues applicable to it with the appropriate authorities.

(b) According to the information and explanations given to us, there were no undisputed amounts payable in respect of Provident Fund, Employees State Insurance, Sales Tax and other material statutory dues outstanding, as at 31 March, 2017 for a period of more than six months from the date they became payable.

(viii) In our opinion and according to the information and explanation given to us, the company has not defaulted in the repayment of dues to financial institutions, banks and debenture holders.

(ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments), .

(x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.



(xi) According to the information and explanation given to us and based on our examination of the records of the Company, the Company has paid/provided for the managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the order is not applicable.

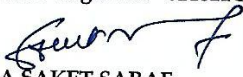
(xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For Sonia Agarwal & Co.  
Chartered Accountants  
Firm's Regn. No.- 014011C

  
CA SAKET SARAF  
(Partner)

Membership No: -412855

Place: Ranchi

Date-31st Day of August 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 ARYA HOMES PRIVATE LIMITED SAMUDRA COMPLEX, CIRCULAR ROAD, RANCHI, JHARKHAND, 834001 AAJCA80580 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 31/08/2017 along with a copy each of

- the audited **Profit and loss account** for the period beginning from 01/04/2016 to ending on 31/03/2017
- the audited balance sheet as at, 31/03/2017; and
- 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  
Date

RANCHI  
31/08/2017

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

SAKET SARAF  
412855

ARK COMPLEX, 2ND FLOOR, BESIDE  
LALPUR THANA, LALPUR, RANCHI, J  
HARKHAND, 834001



*Sonia Agarwal*





1	Name of the assessee	ARYA HOMES PRIVATE LIMITED	
2	Address	SAMUDRA COMPLEX, CIRCULAR ROAD, RANCHI, JHAR	
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	
5	Status	Company	
6	Previous year from	01/04/2016 to 31/03/2017	
7	Assessment Year	2017-18	
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted	
9	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding specified limits	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?	
9 a	S.No.	Name	Profit Sharing Ratio (%)
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.		
10 a	S.No.	Date of change	Name of Partner/Type of Old profit New profit sharing ratio
10 a	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession).		
10 a	S.No.	Sector	Sub Sector
10 b	If there is any change in the nature of business or profession, the particulars of such change		
10 b	S.No.	Business	Sector
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed		
11 a	S.No.	Books prescribed	
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		
11 c	S.No.	Books maintained	Address Line 1
11 c	S.No.	Books examined	Address Line 2
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above		
12	S.No.	Books Examined	Amount
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).		
13 a	S.No.	Section	
13 a	Method of accounting employed in the previous year		
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.		
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.		

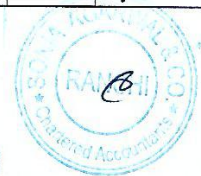
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

FORM NO. 3CD  
[See rule 6G(2)]

	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.)							
		<b>Total</b>										
13	f	Disclosure as per ICDS.										
	S.No.	ICDS	Disclosure									
	1	ICDS I - Accounting Policies	The Financial Statement has been prepared in accordance with the standard prescribed in ICDS-1, hence complying all the accounting policies as per ICDS-1.									
	2	ICDS II - Valuation of Inventories	The Inventory has been valued as per cost or NRV whichever is lower & in accordance with the standard prescribed in ICDS-2, hence complied with the valuation of Inventory as per ICDS-2.									
	3	ICDS IV - Revenue Recognition	The Firm / Company follow accrual system of Accounting & recognize significant items of P/L Account on accrual basis unless specifically stated otherwise, hence complied with the revenue recognition as per ICDS-4									
	4	ICDS V - Tangible Fixed Assets	Fixed Asset are as stated at cost of Acquisition including incidental cost related to acquisition & installation less accumulated depreciation, and asset acquired during the year has been added to the book value, hence complied as per ICDS-5									
14	a	Method of valuation of closing stock employed in the previous year.	cost or NRV which ever 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 &	10%	25894	0	0	0	0	0	2589	23305	



	Fittings @ 10%											
2	Plant & Machinery @ 15%	15%	594113	45000	0	0	0	45000	0	92492	546621	
* 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, 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 (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 Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)							
	1	Abhay Kumar Mehta		Director	Remuneration	450000							
	2	Mahendra Pratap Singh		Director	Remuneration	300000							
	3	Md Zakir Hussain		Director	Remuneration	450000							
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:-											



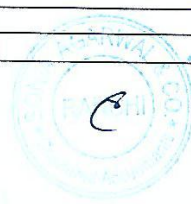
26	(i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-												
26	(i)(A)(a)	Paid during the previous year												
		S.No.	Section	Nature of liability								Amount		
		Nil												
26	(i)(A)(b)	Not paid during 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.)										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)(viii)													
		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													
		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 the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
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.			
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.		
1	Abhay Kumar Mehta	Ranchi		800000	1400000	Yes-Cheque	Account payee cheque		
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 lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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 lender, or depositor or person from	Address of the lender, or depositor or person from	Permanent Account Number (if available with the assessee) of the lender, or depositor or person	Amount of loan or deposit or any specified advance received by a					



		whom specified advance is received	whom specified advance is received	from whom specified advance is received	cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.						
Nil											
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)											
32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available										
	S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	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	718351	702150	702150	14043	14043	14043	0
	2	RCHA01868G	194-I	Rent	641500	197500	197500	19750	19750	19750	0
34 b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:										No
	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	24Q	31/05/2017	17/06/2017	Yes					
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish										Not Applicable
	S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable		Amount	Dates of payment					
Nil											
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										



	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
	Nil										
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35 bA	Raw materials :										
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*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										No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor										
38	Whether any audit was conducted under the Central Excise Act, 1944										No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor										No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:										
No	Particulars	Previous Year			Preceding previous Year						
a	Total turnover of the assessee		22624500			18395875					
b	Gross profit / Turnover	6276022	22624500	27.74%	5312604	18395875	28.88%				
c	Net profit / Turnover	328904	22624500	1.45%	277386	18395875	1.51%				
d	Stock-in-Trade / Turnover	8671200	22624500	38.33%	3362500	18395875	18.28%				
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 **31/08/2017**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**SAKET SARAF**  
**412855**

**ARK COMPLEX, 2ND FLOOR, BESIDE  
LALPUR THANA, LALPUR, RANCHI, J  
HARKHAND, 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	30/12/2016	31/01/2017	45000	0	0	0	45000
Total of Plant & Machinery @ 15%								45000

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 2017

(` in Rs.)

Particulars		Note No.	Figures as at the end of 31.03.2017	Figures as at the end of 31.03.2016
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	877,789.73	657,639.89
	(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	990,772.33	1,094,611.49
	(b) Deferred tax liabilities (Net)	2.3	-	4,835.00
	(c) Other Long term liabilities		-	-
	(d) Long-term provisions		-	-
4	<b>Current liabilities</b>			
	(a) Short-term borrowings		600,000.00	1,400,000.00
	(b) Trade payables	2.5	289,500.00	-
	(c) Other current liabilities	2.6	14,156,146.25	8,604,248.00
	(d) Short-term provisions	2.7	246,196.00	106,196.00
	<b>TOTAL</b>		<b>17,260,404.31</b>	<b>11,967,530.38</b>
II.	<b>ASSETS</b>			
	<b>Non-current assets</b>			
1	<b>(a) Fixed assets</b>			
	(i) Tangible assets	2.8	485,267.00	636,466.00
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	(b) Non-current investments		-	-
	(c) Deferred tax assets (net)	2.3	26,410.00	-
	(d) Long-term loans and advances		-	-
	(e) Other non-current assets	2.9	-	-
2	<b>Current assets</b>			
	(a) Current investments		-	-
	(b) Inventories		8,671,200.00	3,362,500.00
	(c) Trade receivables	2.10	376,702.00	-
	(d) Cash and cash equivalents	2.11	1,710,795.31	905,634.38
	(e) Short-term loans and advances	2.12	5,698,030.00	6,770,930.00
	(f) Other current assets	2.13	292,000.00	292,000.00
	<b>TOTAL</b>		<b>17,260,404.31</b>	<b>11,967,530.38</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

August 31,2017



For, Arya Homes Private Ltd

Arya Homes Pvt. Ltd.

*Abhijit Mehta*

Director

Arya Homes Pvt. Ltd.

*MD Ravi Kumar*

Director

Director

Name of the Company *Arya Homes Private Limited*  
 Profit and loss statement for the year ended 31st March 2017

(` in Rs.)

Particulars	Note No.	Figures as at the end of 31.03.2017	Figures as at the end of 31.03.2016
I. Revenue from operations	2.14	22,624,500.00	16,741,000.00
II. Other income	2.15	610,000.00	1,654,875.00
<b>III. Total Revenue (I + II)</b>		<b>23,234,500.00</b>	<b>18,395,875.00</b>
IV. Expenses:			
Cost of materials consumed		-	-
Purchases of Stock in Trade & Development Charges		19,297,578.00	13,520,571.00
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	2.16	-5,308,700.00	-1,347,300.00
Employee Benefit Expense	2.17	3,178,435.00	2,670,848.00
Finance Cost		8,118.82	8,245.71
Depreciation and amortization expense		196,199.00	32,095.00
Other expenses	2.18	5,533,964.34	3,234,029.49
Total expenses		22,905,595.16	18,118,489.20
<b>V. Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>328,904.84</b>	<b>277,385.80</b>
VI. Exceptional items		-	-
<b>VII. Profit before extraordinary items and tax (V - VI)</b>		<b>328,904.84</b>	<b>277,385.80</b>
VIII. Extraordinary Items		-	-
<b>IX. Profit before tax (VII- VIII)</b>		<b>328,904.84</b>	<b>277,385.80</b>
X Tax expense:	2.19		
(1) Current tax		140,000.00	150,000.00
(2) Deferred tax		-31,245.00	6,000.00
<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>		<b>220,149.84</b>	<b>121,385.80</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>220,149.84</b>	<b>121,385.80</b>
XVI Earnings per equity share:			
(1) Basic		22.01	12.14
(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.

*Ashy Kumar Mohan*

Director  
 Director

Arya Homes Pvt. Ltd.  
*Mel Zulu Murran*

Director

Director

Ranchi

August 31, 2017

2.1 SHARE CAPITAL

Particulars	As At March 31	
	2017	2016
<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, 2016 and March 31, 2017 is set out below.

Particulars	As At March 31,	
	2017	2016
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,	
	2017		2016	
Name of Shareholders	No of shares	% of Total holding	No of share	% of Total holding
1. Abhay Mehta	3400	34%	3400	34%
2. Mahendra Pratap Singh	3300	33%	3300	33%
3. Zakir Hussain	3300	33%	3300	33%
	<b>10000</b>	<b>100%</b>	<b>10000</b>	<b>100%</b>

2.2 RESERVE & SURPLUS

Particulars	As At March 31,	
	2017	2016
General Reserve Trs During the year	657,639.89	536,254.09
Add: transfer from Profit & Loss A/C	220,149.84	121,385.80
Balance in profit & loss account	877,789.73	657,639.89

2.3 DEFERRED TAX

Particulars	As At March 31,	
	2017	2016
<b>Deferred Tax Assets</b>		
Fixed Assets	26,410.00	-
	26,410.00	-
<b>Deferred Tax Liabilities</b>		
Depreciation	-	-1,165.00
Add/less During the Year	-	6,000.00
	-	4,835.00

Arya Homes Pvt. Ltd.  
 Abhay Mehta  
 Director

Arya Homes Pvt. Ltd.  
 Md Zakir Hussain  
 Director



2.4 Long Term borrowings

Particulars	As At March 31,	
	2017	2016
<b>Long Term borrowings</b>		
<b>Unsecured Loan:</b>		
Surbjit Singh	200,000.00	200,000.00
Torpid Construction	275,000.00	275,000.00
<b>Secured Loan:</b>		
HDFC Car Loan	515,772.33	619,611.49
	990,772.33	1,094,611.49

2.5 Trade payable

Particulars	As At March 31,	
	2017	2016
<b>Trade Payable</b>		
Trade Payable	289,500.00	-
	289,500.00	-

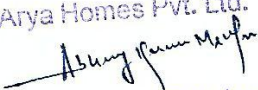
2.6 Other Current Liabilities

Particulars	As At March 31,	
	2017	2016
<b>Other current Liabilities</b>		
Advance from Customers	12,242,495.25	6,868,402.00
Other Advances	1,560,500.00	1,560,500.00
For other liabilities		
<b>Provision for expenses</b>		
Accounting Charges Payable	60,000.00	30,000.00
Audit Fees Payable	50,000.00	25,000.00
Professional Fee Payable	20,000.00	10,000.00
Filing Fees	31,200.00	15,600.00
Salary Payable	121,000.00	60,000.00
TDS Payable	70,951.00	34,746.00
	14,156,146.25	8,604,248.00

2.7 Short -Term Provisions

Particulars	As At March 31,	
	2017	2016
<b>Provision for</b>		
Income taxes	246,196.00	106,196.00
	246,196.00	106,196.00

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,	
	2017	2016
Preliminary Expenditure Not Written Off	-	-
Total Non Current Assets	-	-

2.10 Trade Receivables

Particulars	As At March 31,	
	2017	2016
Trade Receivable	376,702.00	-
Total Trade Receivables	376,702.00	-

2.11 Cash & Cash Equivalents

Particulars	As At March 31,	
	2017	2016
Cash on hand		
Balances with banks	481,886.00	345,886.00
Bank of India		
State Bank of India	268,103.88	263,278.57
HDFC bank	848,244.50	
	112,560.93	296,469.81
	1,710,795.31	905,634.38

2.12 Other Short Term Loan & Advance

Particulars	As At March 31,	
	2017	2016
Advance to Customer & Landowner	5,698,030.00	6,770,930.00
Total Non Current Assets	5,698,030.00	6,770,930.00

2.13 Other Current Assets

Particulars	As At March 31,	
	2017	2016
Other Current Assets		
Advance Income Tax	50,000.00	50,000.00
Other Advance	220,000.00	220,000.00
Security Deposit	22,000.00	22,000.00
Total Other Current Assets	292,000.00	292,000.00

2.14 Income

Particulars	As At March 31,	
	2017	2016
Gross Receipt from Business	22,624,500.00	16,741,000.00
	22,624,500.00	16,741,000.00

2.15 Other Income

Particulars	As At March 31,	
	2017	2016
Receipt for Boundry Work	610,000.00	1,654,875.00
	610,000.00	1,654,875.00

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

Particulars	As At March 31,	
	2017	2016
Change in Inventory of finished goods		
Opening Stock	3,362,500.00	2,015,200.00
Less:- Closing Stock	8,671,200.00	3,362,500.00
	-5,308,700.00	-1,347,300.00

Arya Homes Pvt. Ltd.

Director

Arya Homes Pvt. Ltd.

Director



2.17 Employee Benefit Expenses		
Particulars	As At March 31,	
	2017	2016
	Director Remuneration	1,200,000.00
Salary	1,978,435.00	1,770,848.00
	<b>3,178,435.00</b>	<b>2,670,848.00</b>

2.18 Other Expenses		
Particulars	As At March 31,	
	2017	2016
	Accounting Charges	30,000.00
Audit Fees	25,000.00	25,000.00
Filing Fees	15,600.00	15,600.00
Advertisement Expense	718,351.00	831,326.00
Business Promotion	43,200.00	17,900.00
Architect Fees	100,000.00	50,000.00
Office Expense	209,003.50	252,800.00
Printing & Stationery	28,525.00	33,600.00
Professional Fees	10,000.00	14,575.00
Car Rental Charges	4,781.00	10,400.00
Travelling Expense	154,346.00	46,200.00
Insurance Expense	25,484.00	17,729.00
Interest on Car Loan	54,332.84	4,962.49
Electricity expense	151,937.00	24,816.00
Brokerage	20,000.00	-
Rent	641,500.00	702,465.00
Repair & Maintenance	138,100.00	66,200.00
Telephone Expense	176,964.00	148,523.00
Interest on TDS	2,812.00	5,276.00
Website Expense	14,428.00	24,657.00
Direct Expenses- Site Expenses	2,969,600.00	910,000.00
Preliminary Expenses Written off	-	2,000.00
	<b>5,533,964.34</b>	<b>3,234,029.49</b>

2.19 Tax Expenses		
	2017	2016
Current Tax		
Income Taxes	140,000.00	150,000.00
Deferred Tax	-31,245.00	6,000.00
	<b>108,755.00</b>	<b>156,000.00</b>

As per our report attached.

For Sonia Agarwal & Co.

Chartered Accountants

Firm Registration Number :014011C

CA SAKET SARAF

Partner

Membership No 412855

Ranchi

August 31,2017



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

*Arun Kumar*  
Director

Director

Arya Homes Pvt. Ltd.  
*Mel Zalan Hussain*  
Director

Director

ARYA HOMES PRIVATE LIMITED  
DEPRECIATION CHART FOR F. Y. 2016-17

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep charged upto 31.03.2016	WDV as on 01.04.2016	Life as per Co. Act, 2013	Life Used till 31/03/2016	Remaining Life	Salvaged value	Depreciable amount over whole life	Excess Dep. (Already charged)	Rate of Dep.	Dep for the Year 2016-17	Adjusted with Retained Earning	WDV as on 31st Mar 2017
<b>(A) Office Equipments</b>														
16-Feb-2013	Television	8,750	3833	4,917	15.00	3.12	11.88	438	8,312	-	18.42%	906	-	4,011
18-Mar-2013	Television	8,750	3783	4,957	15.00	3.04	11.96	438	8,312	-	18.36%	910	-	4,047
18-Oct-2013	Television	17,900	7283	10,635	15.00	2.45	12.55	895	17,005	-	17.90%	1,904	-	8,731
30-May-2014	Attendance Machine	13,500	4613	9,487	15.00	1.84	13.16	675	12,825	-	18.19%	1,726	-	7,761
16-Oct-2014	Xerox Machine	4,600	1123	3,477	15.00	1.46	13.54	230	4,370	-	18.17%	632	-	2,845
13-Feb-2016	Car	627,830	24710	603,120	8.00	0.13	7.87	31,392	596,438	-	31.30%	188,805	-	439,025
31-Jan-2017	Camera	45,000	-	-	15.00	-	15.00	2,250	42,750	-	18.10%	1,317	-	43,683
	<b>Total Assets</b>	<b>726,330</b>	<b>44,737</b>	<b>636,593</b>				<b>36,318</b>	<b>690,012</b>			<b>196,199</b>		<b>510,104</b>

Arya Homes Pvt. Ltd.

*Abhinav Kumar*  
Director

Arya Homes Pvt. Ltd.

*Mr. Raju Kumar*  
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 & WIP - At Cost Price

Arya Homes Pvt. Ltd.  
Abhyjyoti Mehta.

Director

Arya Homes Pvt. Ltd.

Md Zahid Hussain

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

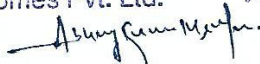
- Deferred Income Tax is provided using the liability method, on all temporary differences at the balance sheet date between the tax basis of assets & liabilities and their carrying amount for financial reporting purpose.
- Deferred Tax Assets are recognized only to the extent that there is a reasonable certainty that sufficient future taxable profits will be available against which such deferred tax assets can be realized.
- 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 31,2017 in accordance with the provisions of Accounting Standard –20 'Earning Per Share' issued by the Institute Of Chartered Accountants of India.

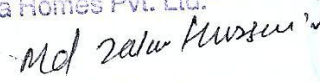
	As on 31.03.2017	As on 31.03.2016
Profit Attributable to equity shareholders	Rs. 220149.84	Rs.121385.80
Weighted Average Number of Equity Shares eligible for EPS	10000 Shares	10000 Shares
<b>Earning Per Share (Basic &amp; Diluted)</b>	<b>22.01</b>	<b>12.14</b>

Arya Homes Pvt. Ltd.



Director

Arya Homes Pvt. Ltd.



Director



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

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

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).

V. DISCLOSURE ON SPECIFIED BANK NOTES (SBNs)

During the year, the Company had specified bank notes (SBNs) and other denomination notes as defined in the MCA notification G.S.R. 308(E) dated 31<sup>st</sup> March, 2017, on the details of Specified Bank Notes (SBNs) held and transacted during the period from 8th November, 2016 to 30th December, 2016, the denomination wise SBNs and other notes as per the notification is given below:

	Amount in Rupees		
	SBNs	Other Denomination Notes	Total
Closing cash in hand as on 8 <sup>th</sup> November, 2016	150000	221200	371200
(+) Permitted Receipts/ Withdrawn	NIL	180500	180500
(-) Permitted Payments	NIL	325800	325800
(-) Amount Deposited In Banks	150000	NIL	150000
Closing cash in hand as on 30 <sup>th</sup> December, 2016	NIL	75900	75900



FOR & ON BEHALF OF THE BOARD

Arya Homes Pvt. Ltd.

*[Signature]*

Director

Arya Homes Pvt. Ltd.

*[Signature]*

Director

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

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

Assessment Year  
**2017-18**

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/ZipCode 834001	Status Pvt Company	Aadhaar Number/Enrollment ID	
	Designation of AO(Ward/Circle) ITO WARD 1(1), RANCHI			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 540994361290318		Date(DD/MM/YYYY) 29-03-2018			
	1	Gross total income			1	430023
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	430020
	3a	Current Year loss, if any			3a	0
4	Net tax payable			4	128447	
5	Interest payable			5	28311	
6	Total tax and interest payable			6	156758	
7	Taxes Paid	a	Advance Tax	7a	0	
		b	TDS	7b	0	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	156760	
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	156760	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by ABHAY KUMAR MEHTA in the capacity of DIRECTOR  
having PAN AJHPM8394H from IP Address 117.198.46.45 on 29-03-2018 at RANCHI  
Dsc SI No & issuer 1399588118CN=(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**