



M. S. RAZA & CO.
Chartered Accountants

"FORM NO. 3CB"
[See Rule 6G (1) (b)]

Audit report under section 44AB of the Income Tax Act, 1961 in the case of a person referred to in clause
(b) Of sub-rule (1) of rule 6G

1. We have examined the Balance Sheet as at **31st March 2018** and the Profit & Loss account for the year ended on that date, attached herewith of **M/S SHINE DEVELOPER, ROSHPA TOWER, MAIN ROAD, RANCHI-834001, JHARKHAND (PAN-ACPF9275G)**
2. We certify that the Balance Sheet and the Profit and Loss account are in agreement with the books of account maintained at the head Office at Ranchi.
3. We Report following observations / comments / discrepancies / inconsistencies; if any: NIL

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

(b) Subject to the above :-

- A) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
 - B) In our opinion, proper books of account have been kept by the assessee so far as it appears from our examination of the books.
 - C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, gives a true and fair view:-
 - (i) In the case of the Balance sheet, of the state of affairs of the assessee as at 31st March 2018 and
 - (ii) In the case of the Profit & Loss account, of the profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
 5. In our opinion and to the best of our information and according to the 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 observation and qualification if any: NIL

Place- Ranchi
Date- 12/06/ 2018



For M. S. RAZA & CO.
Chartered Accountants
FRN- 012549C
MD. SHAHID RAZA
(Proprietor)
M.no- 403973

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

STATEMENT OF PARTICULARS REQUIRED TO BE FURNISHED

UNDER SECTION 44AB OF THE INCOME - TAX ACT, 1961

PART -- A

1. NAME OF THE ASSESSEE	:	M/S SHINE DEVELOPER
2. ADDRESS	:	ROSHPA TOWER, MAIN ROAD, RANCHI-834001
3. PERMANENT ACCOUNT NUMBER	:	ACPFS9275G
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	:	GSTIN- 20ACPFS9275G2ZP
5. STATUS	:	PARTNERSHIP
6. PREVIOUS YEAR	:	2017-18
7. ASSESSMENT YEAR	:	2018-19
8. Indicate the relevant clause of section 44ab under which the audit has been conducted	:	44AB (d)

PART -- B

9. {a} If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. {b} If there is any change in the partners/members or their profit-sharing ratios since the last date of preceding year, the particulars of such change.	:	MD EHTESHAM UL ISLAM- 50% EHSAN MANZER- 50%
	:	NO
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) {b} If there is any change in the nature of business or profession, the particulars of such change.	:	Builder
	:	NO
11. {a} Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. {b} 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.} {c} List of books of account and nature of relevant documents examined.	:	NO
	:	Cash & Bank Book, Journal, Ledger, Purchase & Sale Register (All Computerised) & Kept at Ranchi
	:	As Above
12. Whether the Profit and Loss Account includes any Profits & Gains assessable on presumptive basis, if yes, indicate the amount and the relevant section { 44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant Section}.	:	NO
	:	
13. {a} Method of accounting employed in the previous year. {b} Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.	:	Mercantile System
	:	NO



c) If answer to {b} above is in the affirmative, give details of such change, and the effect thereof on the Profit or Loss.

Serial No.	Particulars.	Increase in Profit (Rs.)	Decrease in Profit (Rs.)

N.A.

{d} Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under Section 145 and the effect thereof on the Profit or Loss.

: N.A.

14. {a} Method of valuation of closing stock employed in the previous year.

: cost price or market price whichever is less

{b} Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit or Loss. Please Furnish:-

No Deviation

Serial No.	Particulars.	Increase in Profit (Rs.)	Decrease in Profit (Rs.)

15. Give the following particulars of the capital asset converted into stock in trade:-

: NIL

{a} Description of Capital Assets;

{b} Date of acquisition

{c} Cost of acquisition

{d} Amount at which the asset is converted into stock in trade;

16. Amounts not credited to the Profit and Loss Account, being:-

: NIL

{a} the items falling within the scope of section 28;

{b} the proforma credits, drawbacks, refunds of duty of custom or excise, or service tax or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned.

NIL

{c} escalation claims accepted during the previous years;

: NIL

{d} any other item of income;

: NIL

{e} capital receipt, if any.

: 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:-

NIL

Details of Property	Consideration received or accrued	Value adopted or assessed or assessable

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-

As Per Schedule-I

{a} Description of asset / block of assets.

{b} Rate of depreciation.

{c} Actual cost or written down value, as the case may be

{d} Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -

{i} Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.

{ii} Change in rate of exchange of Currency, and

{iii} Subsidy or grant or reimbursement, by whatever name called.

{e} Depreciation allowable.

{f} Written down value at the end of the year.



Amounts admissible under sections:-

: NIL

Sr No	Section	Amount debited to P&L A/c	Amount admissible as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any specified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.
{i}	32AC		
{ii}	33AB		
{iii}	33ABA		
{iv}	35(1)(i)		
{v}	35(1)(ii)		
{vi}	35(1)(iia)		
{vii}	35(1)(iii)		
{viii}	35(1)(iv)		
{ix}	35(2AA)		
{x}	35(2AB)		
{xi}	35ABB		
{xii}	35AC		
{xiii}	35AD		
{xiv}	35CCA		
{xv}	35CCB		
{xvi}	35CCC		
{xvii}	35CCD		
{xviii}	35D		
{xix}	35DD		
{xx}	35DDA		
{xxi}	35E		

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)}

: NIL

Details of Contributions received from employees for various funds as referred to in section {b} 36(1)(va):

NIL

Serial 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

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.

: NIL

Nature	Serial No.	Particulars	Amount in Rs.
Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party			
Expenditure Incurred at clubs being entrance fees and subscription			
Expenditure Incurred at clubs being cost for club services and facilities used			
Expenditure by way of penalty or fine for violation of any law for the time being in force			
Expenditure by way of any other penalty or fine not covered above			
Expenditure incurred for any purpose which is an offence or which is prohibited by law			



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:

Date of Payment	Amount of Payment	Nature of payment	Name and Address of the Payee
(i)	(ii)	(iii)	(iv)

(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):-

Date of Payment	Amount of Payment	Nature of payment	PAN of Payee, if available	Name and Address of the Payee	Amount of Tax deducted
(i)	(ii)	(iii)	(iv)	(v)	(vi)

(ii) as payment referred to in sub-clause (ia)

(A) Details of Payment on which tax is not deducted:

Date of Payment	Amount of Payment	Nature of payment	Name and Address of the Payee
(i)	(ii)	(iii)	(iv)

(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.

Date of Payment	Amount of Payment	Nature of payment	Name and Address of the Payee	Amount of Tax deducted	Amount of (v) deposited
(i)	(ii)	(iii)	(iv)	(v)	(vi)

(iii) under sub-clause (ic) [Wherever applicable]

(iv) under sub-clause (iia)

(v) under sub-clause (iib)

(vi) under sub-clause (iii)

Details as under:

Date of Payment	Amount of Payment	Name and Address of the Payee
(i)	(ii)	(iii)

(vii) under sub-clause (iv)

(viii) under sub-clause (v)

: NIL

: NIL

: NIL

: NIL

: NIL

: NIL

: NIL

:

:

:

:

:

:



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:-

: NIL

{d} Disallowance/deemed income under section 40A(3)

: NIL

(A) On The basis of examination of books of accounts 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.

: NIL

Serial No.	Date of Payment	Nature of payment	Amount	Name and PAN of the Payee, if available
(i)	(ii)	(iii)	(iv)	(v)

(B) On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under 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 or gains of business or profession under section 40A(3A):-

: NIL

Serial No.	Date of Payment	Nature of payment	Amount	Name and PAN of the Payee, if available
(i)	(ii)	(iii)	(iv)	(v)

{e} provision for payment of gratuity not allowable under sec.40A(7).

: NIL

{f} any sum paid by the assessee as an employer not allowable under section 40A(9);

: NIL

{g} particulars of any liability of a contingent nature.

: NIL

{h} amount of deduction inadmissible in terms of sec. 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

: NIL

{i} amount inadmissible under the proviso to sec. 36(1)(iii)

: NIL

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006

: NIL

23. Particulars of payments made to persons specified under Section 40A(2)(b).

: NIL

24. Amounts deemed to be Profits and Gains under Section 33AB or 33ABA or 33AC.

: NIL

25. Any amount of Profit chargeable to tax under Section 41 & computation thereof.

: NIL

26 In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of Section 43B, the liability for which,

{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

: NIL

{a} paid during the previous year;

{b} not paid during the previous year;

{B} was incurred in the previous year and was

: NIL

{a} paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

{b} not paid on or before the aforesaid date.

: 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 the Profit & Loss Account & treatment of outstanding Central Value Added Tax credits in the accounts.

: NIL

{b} Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts.

: NIL



<p>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). If yes, please furnish the details for the same.</p>	:	NIL																		
<p>29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib). If yes, please furnish the details of the same.</p>	:	NIL																		
<p>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. {Sec 69D}</p>	:	NIL																		
<p>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 :-</p> <ul style="list-style-type: none"> {i} name, address and permanent account number {if available with the assessee} of the lender or depositor; {ii} amount of loan or deposit taken or accepted; {iii} whether the loan or deposit was squared up during the previous year; {iv} maximum amount outstanding in the account at any time during the previous year; {v} whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft. <p>* {These particulars 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. }</p> <p>{b} Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in Section 269TT made during the previous year :-</p> <ul style="list-style-type: none"> {i} Name, address and permanent account number {if available with the assessee} of the payee ; {ii} amount of the repayment; {iii} maximum amount outstanding in the account at any time during the previous year; {iv} whether the repayment was made otherwise than by account cheque or account payee bank draft. <p>{c} Whether the taking or accepting loan or deposit, or repayment of the same through an account payee cheque or an account payee bank draft based on the examination of books of accounts and other relevant documents.</p> <p>(The particulars (i) to (iv) at (b) and the certificate at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, a banking company or a corporation established by a Central, State or Provincial Act.)</p>	:	<p>NIL</p> <p>NIL</p> <p>Based On The Certificate Given By The Assessee</p>																		
<p>32. {a} Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :</p> <table border="1" data-bbox="110 1467 966 1646"> <thead> <tr> <th>Serial No.</th> <th>Assessment Year</th> <th>Nature of Loss/ Allowance (in Rs.)</th> <th>Amount as returned (in Rs.)</th> <th>Amount as assessed (give reference of relevant order)</th> <th>Remarks</th> </tr> <tr> <th>(i)</th> <th>(ii)</th> <th>(iii)</th> <th>(iv)</th> <th>(v)</th> <th>(vi)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>{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 can not be allowed to be carried forward in terms of sec. 79.</p> <p>{c} Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish the details of the same.</p> <p>{d} whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.</p> <p>{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, if yes, please furnish the details of speculation loss if any incurred during the previous year.</p>	Serial No.	Assessment Year	Nature of Loss/ Allowance (in Rs.)	Amount as returned (in Rs.)	Amount as assessed (give reference of relevant order)	Remarks	(i)	(ii)	(iii)	(iv)	(v)	(vi)							:	<p>NIL</p> <p>NIL</p> <p>NIL</p> <p>N.A.</p>
Serial No.	Assessment Year	Nature of Loss/ Allowance (in Rs.)	Amount as returned (in Rs.)	Amount as assessed (give reference of relevant order)	Remarks															
(i)	(ii)	(iii)	(iv)	(v)	(vi)															



Section-wise details of deduction, if any, admissible under Chapter VI-A or Chapter III Section (Section 10A, 10AA). Details as under:

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and 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.
--	--

Section	Amount

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 the following summary in the annexed format

: N.A

{b} Whether the assessee has furnished the statement of tax deducted and collected within the prescribed time. If not, Please furnish the details:-

: N.A

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)	(2)	(3)	(4)	(5)

{c} whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish:-

: N.A

TAN	Amount of Interest Payable	Amount paid out of Col. (2)	Date of Payment
(1)	(2)	(3)	(4)

35. {a} In the case of a trading concern, give quantitative details of principal items of goods traded :
 {i} Opening Stock;
 {ii} Purchases during the previous year;
 {iii} Sales during the previous year;
 {iv} Closing stock;
 {v} shortage/excess, if any.

: N.A
:
:
:
:
:
:

{b} In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

:

{A} Raw materials :
 {i} Opening Stock;
 {ii} purchases during the previous years
 {iii} consumption during the previous years;
 {vii} * percentage of yield;
 {viii} shortage / excess, if any.

: N.A
:
:
:
:
:

{B} Finished products / By-products :
 {i} Opening Stock;
 {ii} purchases during the previous years;
 {iii} quantity manufactured during the previous year;
 {iv} sales during the previous year;
 {v} closing stock;
 {vi} shortage / excess, if any.

: N.A
:
:
:
:
:
:
:

*Information may be given to the extent available.



In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-

- {a} total amount of distributed profits;
- {b} amount of reduction as referred to in section 115-O(1A)(i)
- {c} amount of reduction as referred to in section 115-O(1A)(ii)
- {d} total tax paid thereon;
- {e} dates of payment with amounts.

N.A.

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.

N.A.

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.

N.A.

39. Whether any audit was conducted under section 72A of the Finance Act 1994 in relation to valuation of taxable services. If Yes, give the details, if any, of the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.

N.A.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Details as under:-

S No.	Particulars	Previous Year	Preceding Previous Year
1	Total Turnover	83,44,550.00	80,21,635.00
2	Gross Profit/Turnover	12.00%	11.19%
3	Net Profit/Turnover	1.33%	0.82%
4	Stock in trade/Turnover	13.16%	12.27%
5	Material Consumed/Finished Goods Produced		

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.

NIL

For M. S. RAZA & CO
Chartered Accountants
FRN- 012549C



MD. SHAHID RAZA
Proprietor
M.no- 403973

PLACE: RANCHI
DATE : 12.06.2018

M/S SHINE DEVELOPER
PAN-ACPF59275G
BALANCE SHEET AS ON 31.03.2018

			(Ra. In lacs)
Liabilities	Amount	Assets	Amount
<u>CAPITAL ACCOUNT</u>		<u>FIXED ASSETS</u>	
Partner's Capital (As per Schedule A)	15,17,350.51	(As per Schedule B)	1,95,590.00
<u>CURRENT LIABILITIES</u>		<u>CURRENT ASSETS</u>	
sundry creditors	3,68,234.11	Material at site	1,75,950.00
Provision for income tax	34,317.38	Work in progress	9,22,560.00
		KMB (2511529292)	6,05,302.00
		Cash in Hand	20,500.00
	19,19,902.00		19,19,902.00

Place- Ranchi
Date- 12/06/2018

As Per Audit Report Of Even Date
For M. S. RAZA & CO.
Chartered Accountants



MD. SHAHID RAZA
(Proprietor)
M.No. 403973

M/S SHINE DEVELOPER
PAN- ACPFS9275G
Profit & Loss Account for the year ended 31.03.2018

Particulars	Amount	Particulars	Amount
To, Opening Material at site	1,63,955.00	By, Receipts from Construction Work	83,44,550.00
To, Opening WIP	8,20,545.00		
To, Materials Consumed	55,82,958.00	By, Closing Marerial at site	1,75,950.00
To, Direct Wages	18,72,500.00	By, Closing WIP	9,22,560.00
To, Gross Profit	10,03,102.00		
	94,43,060.00		94,43,060.00
To, Staff salary	3,82,600.00	By, Gross Profit	10,03,102.00
To, Telephone Expenses	12,440.00		
To, Machinery Hire Charges	1,18,750.00		
To, Travelling & Conveyance	1,30,655.00		
To, Audit Fees	10,000.00		
To, Accounting Charges	12,000.00		
To, Bank intt,charges & commission	3,145.70		
To, Repair & Manitenance	11,630.00		
To, Printing & Stationery	8,950.00		
To, Miscellaneous Expenses	71,232.00		
To, Depreciation	30,637.00		
To, Book Profit	2,11,062.29		
	10,03,102.00		10,03,102.00
Interest on Capital	-	By, Net Profit	2,11,062.29
Remuneration To Partners	1,00,000.00		
Provision for Tax	34,317.38		
Balance carried to Capital	76,744.91		
	2,11,062.29		2,11,062.29

Place- Ranchi

Date- 12/06/2018

As Per Audit Report Of Even Date

For M. S. RAZA & CO.

Chartered Accountants



MD. SHAHID RAZA

(Proprietor)

M.No. 403973

SCH - A : Partners Capital Account as on 31.03.2018

Sl. No.	Name of the Partners	RATIO	Opening Balance	Addition During the year	Deletion During the year	Total	Interest on Capital	Remuneration	Profit	Total	Drawings	Closing Balance
1	MD EHTESHAM UL ISLAM	50%	6,70,302.81	-	-	6,70,302.81	-	50,000.00	38,372.46	7,58,675.27	-	7,58,675.27
2	EHSAN MANZER	50%	6,70,302.81	-	-	6,70,302.81	-	50,000.00	38,372.46	7,58,675.27	-	7,58,675.27
	Total	100%	13,40,605.62	-	-	13,40,605.62	-	1,00,000.00	76,744.91	15,17,350.53	-	15,17,350.51



M/S SHINE DEVELOPER

Schedule of Depreciation as on 31.03.2018
(AS PER INCOME TAX ACT, 1961)

Schedule-B

Sl. No.	Particulars of Assets	Rate of Dep.	WDV as on 01.04.2017	Additions during the yr.	Deduction during the yr.	Total	Depreciation during the yr.	WDV as on 31.03.2018
1	Furniture & Fixture	10.00%	65,941.00	-	-	65,941.00	6,594.00	59,347.00
2	Tools & Equipments	15.00%	1,60,286.00	-	-	1,60,286.00	24,043.00	1,36,243.00
			2,26,227.00	-	-	2,26,227.00	30,637.00	1,95,590.00

