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FORM NO. 3CA
[See rule 6G(1)(a)]

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

1. I report that the statutory audit of HEAVEN INDIA REALTECH LIMITED HEAVEN TOWER, JAY PRAKASH UDYA N, ADITYAPUR, JAMSHEDPUR, JHARKHAND, 831013 AACCH1648G was conducted by Me NAWAL KISHORE VERMA in pursuance of the provisions of the COMPANIES Act, and I annex here to a copy of My audit report dated 2015-08-28 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 2014-04-01 to ending on 2015-03-31
- (b) the audited balance sheet as at, 2015-03-31; and
- (c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

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

3. In My opinion and to the best of My information and according to examination of books of account including other relevant documents and explanations given to Me 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.

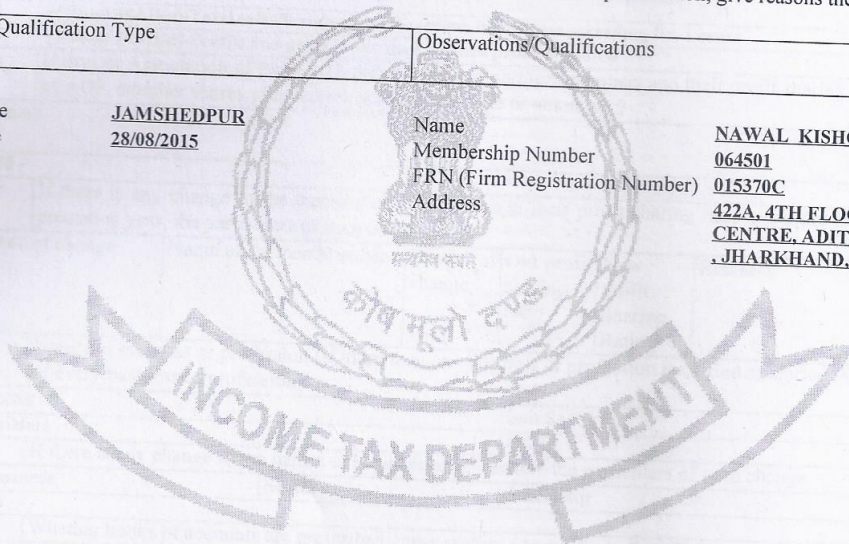
Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
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Place JAMSHEDPUR
Date 28/08/2015

Name
Membership Number
FRN (Firm Registration Number)
Address

NAWAL KISHORE VERMA
064501
015370C
422A, 4TH FLOOR., ASHIANA TRADE CENTRE, ADITYAPUR, JAMSHEDPUR, JHARKHAND, 831013



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NAWAL VERMA & CO.

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Independent Auditors' Report

TO THE MEMBERS OF HEAVEN INDIA REALTECH LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of HEAVEN INDIA REALTECH LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2015 and the Statement of Profit and Loss the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 (" the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance and cash flow of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standard specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements

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and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2015;
- In the case of the Statement of Profit and Loss, of the profit of the Company for the year ended on that date.
- In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

Report On Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the Annexure a statement on the matters specified in the paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:



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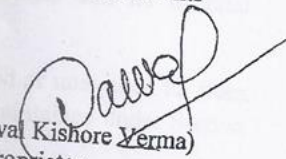


- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- (c) The Balance Sheet, the Statement of Profit and Loss and 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 Accounting Standards specified under Section 133 of the Act, read with the Rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2015, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2015, from being appointed as a director in terms of Section 164(2) of the Act; and
- (f) 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:
- The Company has no pending litigations on its financial position in its financial statements;
 - The Company has made provision, as required under applicable law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts;
 - There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

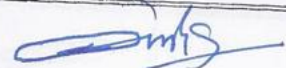
Place: Jamshedpur
Date: 28th August, 2015



For Nawal Verma & Co.
Chartered Accountants


(Nawal Kishore Verma)
Proprietor
(Membership No: - 064501)
(Firm Registration No. 015370C)

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Annexure to the Independent Auditors' Report

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31st March 2015, we report that:

- (i) In respect of its fixed assets:
 - a) The Company has maintained proper record showing full particulars, including quantitative detail and situation of fixed assets.
 - b) Fixed assets have been physically verified by the Management during the year in accordance with a programme of verification which, in our opinion is reasonable. Having regard to the Company and the nature of its assets and no material discrepancies has been noticed in respect of those assets which have been physically verified.
 - c) The Company has not disposed off any part of its fixed assets during the year.
- (ii) In respect of Inventories.
 - a) As explained to us, the inventories of finished and semi-finished goods and raw materials were physically verified during 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 company and the nature of its business.
 - c) In our opinion and according to the information and explanation given to us, the Company has maintained proper records of its inventories and no material discrepancies were noticed on physical verification.
- (iii) The company has neither granted nor taken any loans, secured or unsecured to/ from Companies, firms or other parties covered in the Register maintained under Section 189 of the Companies Act, 2013 ('the Act')



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- (iv) In our opinion and according to the information and explanations given to us, there is an adequate internal control system commensurate with the size of the Company and the nature of its business with regard to purchases of fixed assets and with regard to the sale of goods and services. During the course of our audit, we have not observed any major weaknesses in such internal controls system.
- (v) The Company has not accepted any deposits from the public.
- (vi) The Central Government has not prescribed the maintained of cost records under Section 148(1) of the Act, for any of the products of the Company.
- (vii) According to the information and explanations given to us in respect of statutory dues:
- The Company has generally been regular in depositing undisputed statutory dues, including Income Tax and other material statutory dues applicable to it with the appropriate authorities.
 - There were no undisputed amounts payable in respect of Income Tax and other material statutory dues in arrears as at March 31, 2015 for the period of more than six month from the date they became payable.
 - According to the information and explanation given to us, company had no disputed amounts dues payable in respect of taxes, duty and cess which have not been deposited on 31st march, 2015 on account of any dispute.
- (viii) The Company does not have any accumulated losses at the end of the financial year and has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (ix) The company did not have any outstanding dues to financial institutions, banks or debenture holders during the year.
- (x) In our opinion and according to the information and the explanations given to us, the Company has not given any guarantee for loans taken by others from banks or financial institutions.
- (xi) The Company did not have any term loans outstanding during the year.

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

Place: Jamshedpur
Date: 28th August, 2015



For Nawal Verma & Co.
Chartered Accountants
(Firm Registration No. 015370C)

(Nawal Kishore Verma)
Proprietor
(Membership No: - 064501)

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Heaven India Realtech Limited
 Regd Office : Heaven Tower, Jai Prakash Udyan, Adityapur,
 Jamshedpur, Jharkhand - 831013
Balance Sheet as at 31st March, 2015

Particulars	Note No.	As at 31st March, 2015	As at 31st March, 2014
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	52,523,190.00	51,453,190.00
(b) Reserves and surplus	4	51,969,338.64	45,341,550.62
2 Non-current liabilities			
(a) Long-term borrowings	5		36,669.99
(b) Deferred tax liabilities (net)	6	2,204,337.76	2,461,452.76
3 Current liabilities			
(a) Short term borrowings	7	2,204,337.76	2,498,122.75
(b) Trade payables	8	15,060,252.36	
(c) Other current liabilities	9	77,275,842.65	55,619,422.27
(d) Short-term provisions	10	53,234,140.41	83,231,441.53
		411,487.00	978,409.00
TOTAL		145,981,722.42	139,829,272.80
B ASSETS		252,678,588.83	239,122,136.17
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	11	45,946,507.48	46,282,512.92
(b) Non Current Investments	12	98,000.00	98,000.00
(c) Long-term loans and advances	13	803,876.00	777,120.00
2 Current assets			
(a) Inventories		46,848,383.48	47,157,632.92
(b) Trade receivables	14	144,340,270.80	133,489,757.16
(c) Cash and cash equivalents	15	20,475,128.00	28,484,762.00
(d) Short-term loans and advances	16	11,345,048.79	1,517,890.97
(c) Other current assets	17	29,652,319.76	26,326,101.24
	18	17,438.00	2,145,991.88
TOTAL		205,830,205.35	191,964,503.25
See accompanying notes forming part of the financial statements	1,2	252,678,588.83	239,122,136.17

The accompanying notes are an integral part of financial statements
 In terms of our report attached.

For Nawal Verma & Co.
 Chartered Accountants

Nawal Kishore Verma
 Proprietor
 Membership No:- 064501
 FRN:-015370C



Place : Jamshedpur
 Date : 28th Day of August, 2015

For and on behalf of the Board of Directors
 Heaven India Real Tech Limited

Heaven India Real Tech Limited

Director.

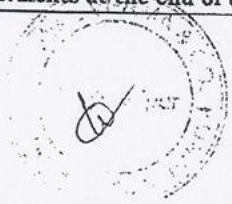
Director.

M/s Heaven India Realtech Limited

Regd Office : Heaven Tower, Jai Prakash Udyan, Adityapur,
Jamshedpur, Jharkhand - 831013

Cash Flow Statement for the year ended 31 March, 2015

Particulars	For the year ended 31 March, 2015	
A. Cash flow from operating activities		
Profit / (Loss) before tax and prior period items		3,437,910.02
<u>Add:- Adjustments for:</u>		
Depreciation and amortisation	2,328,161.85	
Interest received	(29,729.00)	
Finance costs	195,221.49	
Operating profit / (loss) before working capital changes		2,493,654.34
<u>Changes in working capital:</u>		5,931,564.36
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	(10,850,513.64)	
Trade receivables	8,009,634.00	
Short-term loans and advances	(3,326,218.52)	
Other current assets	2,128,553.88	
	(4,038,544.28)	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade payables	21,656,420.38	
Other current liabilities	(29,997,301.12)	
	(8,340,880.74)	
Cash generated from operations		(12,379,425.02)
Duties & tax (paid) / refunds		(6,447,860.66) (1,308,300.00)
Net cash flow from / (used in) operating activities (A)		(7,756,160.66)
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(1,992,156.40)	
Interest Received	29,729.00	
Long term Loans & Advances	(26,756.00)	
Net cash flow from / (used in) investing activities (B)		(1,989,183.40)
C. Cash flow from financing activities		
Proceeds from issue of equity shares	5,350,000.00	
Increase/ (Decrease) of Short term borrowings	15,060,252.36	
Repayment of long-term borrowings	(36,669.99)	
Finance cost	(195,221.49)	
Dividends paid	(514,532.00)	
Tax on dividend	(91,327.00)	
Net cash flow from / (used in) financing activities (C)		19,572,501.88
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		9,827,157.82
Cash and cash equivalents at the beginning of the year		1,517,890.97
Cash and cash equivalents at the end of the year		11,345,048.79



Heaven India Real Tech Limited

Heaven India Real Tech Limited

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Director.

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Director.

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HEAVEN INDIA REALTECH LIMITED

Notes to the Standalone financial statements

Note 1: Corporate Information

Thank you for taking time to learn more about Heaven India Realtech Limited. We have been providing our clients with reliable solutions to their most complex building projects for more than Four Years. The key to our success is our commitment to quality, our continuous investment and training in the newest technology and our focus on Client-focused and service oriented. With Heaven India Realtech Limited on your team, you'll find the experience, expertise and integrity necessary to manage and complete your next project on time and within budget.

Building a successful project is contingent on the management capabilities of the company performing the work and always based on client satisfaction. Continuously building quality projects requires a company-wide mindset that unites all team members behind one main purpose - Building Excellence. At Heaven India Realtech Limited, we believe integrity and high performance standards must come from the top; this is why our senior executives are involved in our projects from day one and stay involved until the final close out. The company is successfully undergoing the following projects:

1. Heaven Palace Project
2. Krishna Project
3. Baghbera Plot Project
4. Om Sai Project
5. Satbohani Project

Heaven India Realtech Limited culture begins with our people; we like to think of ourselves as one big family working together toward one goal - Building Excellence. Our company culture is a mix of hard work, fun, mutual respect and a strong commitment to our clients and community. There is close friendship among the employees of this family-oriented company that adds value to their working and personal lives. We strive to maintain an open, family-like atmosphere in our offices and on our job sites. Like most families, our expectations are high. We recruit and retain only the most talented and enthusiastic employees.



Heaven India Real Tech Limited
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Director.

Heaven India Real Tech Limited
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Director.

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Note 2: Significant accounting policies and Notes to Accounts

a) Basis of accounting and preparation of financial statements

The financial statements have been prepared to comply with the Accounting Standards referred to in the Companies (Accounting Standards) Rules, 2006 issued by the Central Government in exercise of the power conferred under sub-section (1) (a) of Section 642 and relevant provisions of the Companies Act, 1956 (the 'Act') read with the General Circular 15/ 2013 dated September 13, 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013. The financial statements have been prepared on a going concern basis under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles in India. The accounting policies have been consistently applied by the Company.

All assets and liabilities have been classified as current or non-current, wherever applicable as per the operating cycle of the Company as per the guidance as set out in the Revised Schedule VI to the Companies Act, 1956.

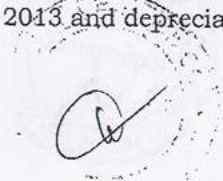
b) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires that the management of the Company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as at the date of the financial statements and the results of operations during the reporting periods.. Examples of such estimates include the useful lives of fixed assets, provision for doubtful debts/advances, future obligations in respect of retirement benefit plans, etc. Actual results could differ from these estimates. Any revisions to accounting estimates are recognized prospectively in the current and future periods. Wherever changes in presentation are made, comparative figures of the previous year are regrouped accordingly.

c) Fixed Assets and Depreciation

Fixed assets are capitalized at acquisition cost, including directly attributable costs such as freight, insurance and specific installation charges for bringing the assets to working condition. Expenditure relating to existing or newly fixed assets is added to the cost of the assets, where it increases the performance / life of the asset as assessed earlier. Fixed assets are eliminated from financial statements either on disposal or when retired from active use.

Depreciation on fixed assets is provided as per Written down Value Method (SLM) over the useful lives of assets as prescribed in Schedule II of the companies Act, 2013 and depreciation on the same is provided for accordingly.



Heaven India Real Tech Limited
Heaven India Real Tech Limited
Director.

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

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

1	Name of the assessee		HEAVEN INDIA REALTECH LIMITED				
2	Address		HEAVEN TOWER, JAY PRAKASH UDYAN, ADITYAPUR, JAMSHEDPUR, JHARKHAND, 831013				
3	Permanent Account Number (PAN)		AACCH1648G				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same		Yes				
	Sl No.	Type	Registration Number				
	1	Service Tax	AACCH1648GSD001				
	2	Sales VAT/Tax JHARKHAND	20180906067				
5	Status		Company				
6	Previous year from		2014-04-01 to 2015-03-31				
7	Assessment Year		2015-16				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding Rs. 1 crore					
	2	Clause 44AB(d)-Profits and gains lower than deemed profit u/s 44AD					
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?				Profit Sharing Ratio (%)	
		Name					
		Nil					
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	
						Remarks	
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
		Sector		Sub Sector		Code	
		Builders		Others		0404	
10	b	If there is any change in the nature of business or profession, the particulars of such change					
		Business	Sector	SubSector	No		
		Nil			Code		
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				Yes	
		Books prescribed					
		DAY BOOK, SALES REGISTER, PURCHASE REGISTER,					
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					
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State PinCode	
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
		Books Examined					
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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No	
		Section					
		Nil					
13	a	Method of accounting employed in the previous year		Mercantile system			
13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					No
13	c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					

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d) Investments

Investments are classified as non-current or current, based on management's intention at the time of purchase. Investments that are readily realisable and intended to be held for not more than a year are classified as current investments. All other investments are classified as non-current investments. Non-current investments are stated at cost and provision for diminution in their value, other than temporary, is made in the financial statements.

e) Inventories

Inventories are valued as under:

- i. Land and plots other than area transferred to constructed properties at the commencement of construction are valued at lower of cost/approximate average cost/ as revalued on conversion to stock and net realisable value. Cost includes land (including development rights and land under agreements to purchase) acquisition cost.
- ii. Constructed properties includes the cost of land (including development rights and land under agreements to purchase), internal development costs, external development charges, construction costs, overheads, development/construction materials and is valued at lower of cost/ estimated cost and net realisable value.
- iii. Inventories of Project work in progress at site includes cost of land, construction costs and the entire expenses incidental to the projects undertaken by the Company and is valued at cost plus profit as a percentage recognized on project.

f) Revenue Recognition

- i. Revenue from construction is recognized using the percentage of completion method. The percentage of completion is determined by relating costs expended to date to the estimated total cost of the project, as estimated by the company's personnel and management.
- ii. Sale of land and plots (including development rights) is recognized in the financial year in which the agreement to sell/ application forms (containing salient terms of agreement to sell) is executed and there exists no uncertainty in the ultimate collection of consideration from buyers.
- iii. Income from interest is accounted for on accrual basis.



Heaven India Real Tech Limited

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Director.

Heaven India Real Tech Limited

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Director.

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g) Cost of revenue

Cost of constructed properties other than SEZ projects, includes cost of land (including cost of development rights/ land under agreements to purchase), estimated internal development costs, external development charges, borrowing costs, overheads, construction costs and development/construction materials, which is charged to the statement of profit and loss based on the revenue recognized in consonance with the concept of matching costs and revenue. Final adjustment is made upon completion of the specific project.

h) Taxation

Tax expense for the year comprises current income tax and deferred tax. Current income tax is determined in respect of taxable income with deferred tax being determined as the tax effect of timing differences representing the difference between taxable income and accounting income that originate in one period, and are capable of reversal in one or more subsequent period(s). Such deferred tax is quantified using rates and laws enacted or substantively enacted as at the end of the financial year.

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

i) Foreign currency transactions and translations

Company has not entered into any foreign currency transactions and translations during the previous year.

j) Employee Benefits

i. Retirement Benefits

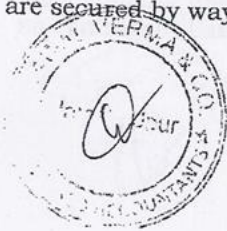
The company has not incurred any expenses & liabilities in relation to employee benefits in the previous year.

ii. Provident Fund and Gratuity

The liability for Provident Fund and Gratuity did not arise during the year.

k) Borrowings Costs

During the year, the company has not advanced any loan from any bank or financial institutions. The interest accrued on vehicle loan taken in previous years has been debited to the profit & loss account during the previous year. The loans are secured by way of hypothecation on assets purchased.



Heaven India Real Tech Limited

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Director.

Heaven India Real Tech Limited

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Director.

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l) Impairment of assets

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognized, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use.

Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognized for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, except in case of revalued assets.

m) Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

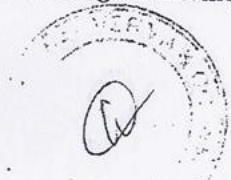
Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares).

n) Provisions and contingencies

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

The company has provided all its known liabilities till the date and Companies has no continging liability till the balance sheet date.



Heaven India Real Tech Limited

Heaven India Real Tech Limited

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Director.

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Director.

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o) Miscellaneous Expenditure

The Preliminary and pre-operative expenses are amortized equally over five year including Registrar of Companies Fees for increased of Authorized Capital were amortized equally over five years.

f) Name of the employee have drawn or in receipt of remuneration of Rs. 2,00,000/- or more per month or Rs. 24,00,000/- per annum.-

(Rs. In Lacs)	
Ravindra Kumar Sinha	30.00 Lacs
	30.00 Lacs

g) Previous year's figure have been regrouped and /or re-arranged, wherever necessary

Certification from Management

- Balances are confirmed and certified by the Management.
- Cash in Hand as per Cash Books and as Certified by the Management.
- Inventory is taken as per register maintained and as certified and physically verified by the Management.



Heaven India Real Tech Limited
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Director.

Heaven India Real Tech Limited
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Director.

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Heaven India Realtech Limited

Regd Office : Heaven Tower, Jai Prakash Udyan, Adityapur,
Jamshedpur, Jharkhand - 831013

Notes forming part of the financial statements

Particulars	As at 31 March, 2015	As at 31 March, 2014		
Note 3 :- Share capital				
Authorised Share Capital				
7,000,000 (P.Y 7,000,000) Equity shares of Rs 10 each	70,000,000.00	70,000,000.00		
Issued, Subscribed and Fully Paid-up Shares				
5,252,319(P.Y 5,145,319)Equity shares of Rs 10 each	52,523,190.00	51,453,190.00		
Total	52,523,190.00	51,453,190.00		
(a) Reconciliation of the shares outstanding at beginning and at the end of the financial period				
Shares outstanding at the beginning of the year constituting 5,145,319(P.Y 5,145,319) equity shares of Rs 10 each	51,453,190.00	44,868,190.00		
Shares issued during the year constituting 107,000 (P.Y 658,500) equity shares of Rs. 10 each	1,070,000.00	6,585,000.00		
Shares outstanding at the end of the year constituting 5,252,319 (P.Y 5,145,319) equity shares of Rs 10 each	52,523,190.00	51,453,190.00		
(b) Terms/rights attached to Equity shares				
<p>1. The company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity shares is entitled to one vote per share.</p> <p>2. The Company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except interim dividend.</p> <p>3. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.</p>				
(c) Details of shareholders holding more than 5% Equity shares in the Company				
	No. of Shares	% Holding	No. of Shares	% Holding
Ravindra Kumar Sinha	4058791	77.28 %	4014791	78.03 %
Note 4:- Reserves and surplus				
Security Premium Account				
Opening Balance	26,340,000.00			
Add: Premium	4,280,000.00		26,340,000.00	
Closing Balance	30,620,000.00		26,340,000.00	
Statement of Profit and Loss				
Opening balance	19,001,550.62		15,377,464.14	
Add: Profit for the year	2,347,788.02		4,229,945.48	
Less: Appropriations				
Proposed Equity Dividend (Rs 0.10 per share)	-		514,532.00	
Tax on Proposed Equity Dividend	-		91,327.00	
Closing balance	21,349,338.64		19,001,550.62	
Total	51,969,338.64		45,341,550.62	



Heaven India Real Tech Limited
Director.

Heaven India Real Tech Limited
Director.

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Heaven India Realtech Limited

Regd Office : Heaven Tower, Jai Prakash Udyan, Adityapur,
Jamshedpur, Jharkhand - 831013

Notes forming part of the financial statements

Particulars	As at 31 March, 2015	As at 31 March, 2014
Note 5:- Long-term borrowings		
Secured Loan		
(a) Vehicle loan from HDFC Bank (Refer note 5.1)	56,798.01	303,802.52
Less:- Current Maturities	56,798.01	267,132.53
Total		36,669.99
5.1. Additional Information:		
(a) Primary:		
Vehicle loans are secured against the respective vehicles financed through the said loans.		
Note 6:- Deferred Tax Liabilities (Net)		
Deferred Tax Asset		
Depreciation as per Companies Act, 1956	2,328,161.85	1,608,751.22
Depreciation as per Income Tax Act, 1961	1,496,074.00	1,373,487.00
Excess Depreciation Provided under Companies Act, 1956	832,087.85	235,264.22
Deferred Tax Liability/(Asset) written during the year	(257,115.00)	(72,696.64)
Opening Balance of Deferred Tax Liability	2,461,452.76	2,534,149.40
Total	2,204,337.76	2,461,452.76
Note 7:- Short Term Borrowings		
(a) Loans repayable on demands	15,060,252.36	-
Total	15,060,252.36	
Note 8:- Trade payables		
(a) Creditors for Goods & Material	4,992,074.11	5,052,928.17
(b) Creditors for Expenses	33,915,767.10	17,461,496.10
(c) Liability for Land Purchase	38,368,001.44	33,104,998.00
Total	77,275,842.65	55,619,422.27
Note 9:- Other current liabilities		
(a) Advances from Customers	45,896,971.00	77,037,955.00
(b) Audit Fees Payable	506,400.00	135,900.00
(c) Current Maturities of Long Term Debt	56,798.01	267,132.53
(d) Other Current Liabilities	5,663,635.40	5,283,736.00
(e) Director Salary payables	830,759.00	-
(f) Other payables	279,577.00	506,718.00
Total	53,234,140.41	83,231,441.53
Note 10:- Short-term provisions		
(a) Provision for tax (net of advance tax)	411,487.00	372,550.00
(b) Provision for proposed equity dividend	-	514,532.00
(c) Provision for tax on proposed dividends	-	91,327.00
Total	411,487.00	978,409.00



Heaven India Real Tech Limited

Director,

Director.

Director.

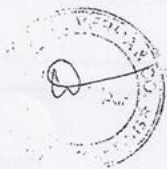
Heaven India Realtech Limited
 Regd Office : Heaven Tower, Jai Prakash Udyan, Adityapur,
 Jamshedpur, Jharkhand - 831013
 Notes Forming Part of the Financial Statements

Heaven India Realtech Limited
 Regd Office : Heaven Tower, Jai Prakash Udyan, Adityapur,
 Jamshedpur, Jharkhand - 831013
 Notes Forming Part of the Financial Statements

NOTES -11

Tangible Assets (As per Companies Act, 2013) as at 31st March 2015

Particulars	Rate	Gross Block			Accumulated Depreciation			Net Block		
		As at 1st April, 2014	Additions	Deduction/ Adjustment	As at 31st March, 2015	As at 1st April, 2014	For the year	As at 31st March, 2015	As at 31st March, 2015	As at 31st March, 2014
Land & Development	39,400,500.00	-	-	-	39,400,500.00	-	-	39,400,500.00	39,400,500.00	-
Plant & Equipments	5,036,488.00	1,872,500.00	-	-	6,908,988.00	1,872,479.47	961,354.88	2,833,834.35	4,075,153.65	3,346,819.52
Office Equipments	294,458.00	-	-	-	294,458.00	37,049.11	135,687.74	172,736.85	121,721.15	109,903.90
Computer	149,617.00	9,750.00	-	-	159,367.00	83,380.84	69,694.80	153,075.64	6,291.36	82,795.20
CCTV Camera	123,200.00	-	-	-	123,200.00	48,569.60	16,487.51	65,057.11	58,142.89	93,288.00
Furniture & Fixtures	596,831.00	109,906.40	-	-	706,737.40	184,646.38	172,022.51	356,668.89	350,068.51	168,734.47
Vehicles	7,029,316.00	-	-	-	7,029,316.00	4,121,771.67	972,914.41	5,094,686.08	1,934,629.92	3,923,282.05
TOTAL		52,630,410.00	1,992,156.40	-	54,622,566.40	6,347,897.07	2,328,161.85	8,676,058.93	45,946,507.48	47,125,323.14
Previous Year		51,864,469.00	765,941.00	0.00	52,630,410.00	4,739,145.86	1,608,751.22	6,347,897.08	46,282,512.92	47,125,323.14



Heaven India Real Tech Limited Heaven India Real Tech Limited

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 Director

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 Director

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Heaven India Realtech Limited

Regd Office : Heaven Tower, Jai Prakash Udyan, Adityapur,
Jamshedpur, Jharkhand - 831013

Notes forming part of the financial statements

Particulars	As at 31st March, 2015	As at 31st March, 2014
Note 12:- Non Current Investments		
<u>Investment in Subsidiary company</u>	98,000.00	98,000.00
Total	98,000.00	98,000.00
Note 12.1 Additional Information:		
Unlisted Equity Instruments-Fully paid up		
Heaven Residency (P) Ltd (9,800 shares of Rs. 10/- each)	98,000.00	98,000.00
Note 13:- Long-term loans and advances		
(a) Security deposits		
AIADA		
JSEB	141,220.00	141,220.00
Jusco Power Limited	10,000.00	10,000.00
Fixed Deposit with Allahabad Bank (Refer Note 13.1)	325,900.00	325,900.00
Total	326,756.00	300,000.00
Note 13.1 Additional Information:	803,876.00	777,120.00
Fixed Deposit is secured with Allahabad Bank against Bank Guarantee.		
Note 14:- Inventories		
(a) Land as Stock	22,232,503.44	18,872,500.00
(b) Projects under Construction	122,107,767.36	114,617,257.16
(c) Finished goods		
Total	144,340,270.80	133,489,757.16
Note 15:- Trade receivables (Considered good unless otherwise stated)		
Trade receivables outstanding for more than 6 months	15,084,304.00	16,599,169.00
	15,084,304.00	16,599,169.00
Trade receivables (Others)	5,390,824.00	11,885,593.00
	5,390,824.00	11,885,593.00
Total	20,475,128.00	28,484,762.00

Heaven India Real Tech Limited

Heaven India Real Tech Limited

Director

Director



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Heaven India Realtech Limited

Regd Office : Heaven Tower, Jai Prakash Udyan, Adityapur,
Jamshedpur, Jharkhand - 831013

Notes forming part of the financial statements

Particulars	As at 31st March, 2015	As at 31st March, 2014
Note 16:- Cash and cash equivalents		
(a) Cash in hand		
(b) Balances with banks	281,942.00	77,607.00
Balances with banks	11,063,106.79	1,440,283.97
Total	11,345,048.79	1,517,890.97
Note 17:- Short-term loans and advances		
(a) Advance for Land	24,664,163.00	18,709,595.00
(b) Advance to Suppliers	1,311,129.00	2,998,037.24
(c) Advances to Others	3,677,027.76	4,618,469.00
Total	29,652,319.76	26,326,101.24
Note 18:- Other Current Assets		
(a) Input Credit		2,128,553.88
(b) Accrued Interest	17,438.00	17,438.00
Total	17,438.00	2,145,991.88



Heaven India Real Tech Limited

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Director.

Heaven India Real Tech Limited

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Heaven India Realtech Limited

Regd Office : Heaven Tower, Jai Prakash Udyan, Adityapur,
Jamshedpur, Jharkhand - 831013

Statement of Profit and Loss for the year ended 31 March, 2015

Particulars	Note No.	For the year ended 31st March, 2015		For the year ended 31st March, 2014	
A CONTINUING OPERATIONS					
1 Revenue from operations					
2 Other income	19		72,526,849.64		
3 Total revenue (1+2)	20		1,248,463.96		128,075,570.93
4 Expenses			73,775,313.60		128,369,163.62
(a) Cost of Sales					
- Construction Expenses	21.a	29,219,426.00		19,590,892.29	
- Purchases	21.b	27,101,414.58		90,486,937.18	
(b) Employee benefits expense	22		56,320,840.58		110,077,829.47
(c) Finance costs	23		8,152,315.00		8,007,406.00
(d) Depreciation and amortisation expense	11		195,221.49		101,993.49
(e) Other expenses	24		2,328,161.85		1,608,751.22
5 Total expenses			3,340,864.66		2,394,641.60
6 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 5)			70,337,403.58		122,190,621.78
7 Exceptional items			3,437,910.02		6,178,541.84
8 Profit / (Loss) before extraordinary items and tax (6 ± 7)			3,437,910.02		6,178,541.84
9 Extraordinary items					
10 Profit / (Loss) before tax (8-9)			3,437,910.02		6,178,541.84
11 Tax expense:			3,437,910.02		6,178,541.84
(a) Current tax expense for current year					2,019,073.00
(b) MAT credit entitlement			1,347,237.00		2,220.00
Net current tax expense			1,347,237.00		2,021,293.00
(c) Deferred tax liability/(Assets)			(257,115.00)		(72,696.64)
12 Profit / (Loss) from continuing operations			1,090,122.00		1,948,596.36
13 Earnings per share (of Rs 10/- each):			2,347,788.02		4,229,945.48
(a) Basic			0.46		0.94
(b) Diluted			0.46		0.94
See accompanying notes forming part of the financial statements	1,2				

The accompanying notes are an integral part of financial statements in terms of our report attached.

For Nawal Verma & Co.
Chartered Accountants

Nawal Kishore Verma
Proprietor
Membership No:- 064501
FRN:-015370C

Place : Jamshedpur
Date : 28th Day of August, 2015



For and on behalf of the Board of Directors

Heaven India Real Tech Limited

Heaven India Real Tech Limited

Director.

Director.

Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
13 d	Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.		No							
Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
14 a	Method of valuation of closing stock employed in the previous year.	AT COST OR NET REALISABLE VALUE WHICHEVER IS LOWER								
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		No							
Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
15 Give the following particulars of the capital asset converted into stock-in-trade										
(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									
	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									
	Description	Amount								
16 c	Escalation claims accepted during the previous year									
	Description	Amount								
Nil										
16 d	Any other item of income									
	Description	Amount								
Nil										
16 e	Capital receipt, if any									
	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:										
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:-										
Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent of age)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Plant & Machinery @ 15%	15%	7664182	1992156	0	0	0	1992156	0	1430502	8225836
Plant & Machinery @ 60%	60%	2600	0	0	0	0	0	0	7410	0
Furnitures & Fittings @ 10%	10%	471711	0	0	0	0	0	0	58162	413549
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page										
19 Amounts admissible under sections :										
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)]									
	Description	Amount								
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):									

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Heaven India Realtech Limited

Regd Office : Heaven Tower, Jai Prakash Udyan, Adityapur,
Jamshedpur, Jharkhand - 831013

Notes forming part of the financial statements

Particulars	For the year ended 31st March, 2015	For the year ended 31st March, 2014
Note 19:- Revenue from operations		
a) Revenue from Completed Real Estate Projects		
Sales of Residential units	61,676,336.00	88,973,069.00
Sales of Official Units	-	5,074,000.00
Sale of Plot	-	6,000,000.00
Less : Residential Units Cancelled	-	(2,350,000.00)
Sub Total (a)	61,676,336.00	97,697,069.00
b) Revenue from Incompleted Real Estate Projects		
(i) Inventories at the end of the year:		
Land as Stock	22,232,503.44	18,872,500.00
Projects under Construction	122,107,767.36	114,617,257.16
Finished Goods	-	-
	144,340,270.80	133,489,757.16
(ii) Inventories at the beginning of the year:		
Land as Stock	18,872,500.00	7,243,000.00
Projects under Construction	114,617,257.16	94,368,255.23
Finished Goods	-	1,500,000.00
	133,489,757.16	103,111,255.23
Sub Total (b) (i-ii)	10,850,513.64	30,378,501.93
Total Revenue (a+b)	72,526,849.64	128,075,570.93
Note 20:- Other income		
(a) Liability written off		
(b) Interest on Fixed Deposit	757,009.96	-
(c) Brokerage	29,729.00	19,376.00
(d) Discount Received		100,000.00
(e) Prior Period Income	18,308.63	14,371.46
(f) Other Income		150,025.23
(g) Income Tax Refund of FY 2011-12	443,416.37	-
Total	1,248,463.96	9,820.00
	1,248,463.96	288,592.69



Heaven India Real Tech Limited

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Director.

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Director.

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Heaven India Realtech Limited

Regd Office : Heaven Tower, Jai Prakash Udyan, Adityapur,
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Notes forming part of the financial statements

Particulars	For the year ended 31 March, 2015	For the year ended 31 March, 2013
Note 21.a Construction Expenses		
Expenses for Heaven Palace Site	2,810,980.00	7,992,450.29
Expenses for Satbohani site	39,610.00	73,251.00
Expenses for Bagbera Site	-	1,833,257.00
Expenses for Krishna Site	13,905,668.00	9,310,434.00
Expenses for Om Sai	11,331,654.00	-
Expenses for Sagar Complex	736,242.00	-
Expenses for New Construction	1,200.00	-
Advertisement Expenses	144,000.00	381,500.00
Architect Fees	15,000.00	-
Legal Expenses	29,120.00	-
Plan Approval Charges	205,952.00	-
Total	29,219,426.00	19,590,892.29
Note 21.b Purchase		
Purchase for Heaven Palace Site	2,573,530.06	16,409,679.80
Purchase for Om Sai	12,260,241.94	-
Purchase for Baghbera Site	-	352,051.92
Purchase for Krishna Site	8,907,639.14	19,817,113.46
Purchase of Land	3,360,003.44	53,908,092.00
Total	27,101,414.58	90,486,937.18
Note 22:- Employee benefits expense		
Salary & Wages	1,563,658.00	1,692,462.00
Bonus to Staff	106,820.00	-
Labour Insurance Charges	-	14,944.00
Staff Welfare Expense	181,837.00	-
Director's Salary	6,300,000.00	6,300,000.00
Total	8,152,315.00	8,007,406.00
Note 23:- Finance costs		
Interest on Vehicle Loan	20,651.49	101,993.49
Interest on Cash Credit	174,570.00	-
Total	195,221.49	101,993.49



Heaven India Real Tech Limited

Heaven India Real Tech Limited

Director

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Heaven India Realtech Limited
 Regd Office : Heaven Tower, Jai Prakash Udyan, Adityapur,
 Jamshedpur, Jharkhand - 831013
Notes forming part of the financial statements

Note 24 :- Other expenses

Particulars	For the year ended 31st March, 2015	For the year ended 31st March, 2014
Accounting Charges		
Audit Fees	120,000.00	120,600.00
Bank Charges	151,000.00	151,000.00
Conveyance Expenses	105,643.54	12,078.63
Consultancy Fees	107,551.00	-
Donation & Subscription	250,000.00	-
Electricity Charges	6,100.00	40,000.00
Fooding Expenses	1,110,009.00	-
Fuels & Lubricants	-	71,929.00
General & Other Expenses	3,500.00	-
Insurance Premium	225,291.00	604,004.87
Interest on Advance from Customer	68,648.00	66,896.00
Interest on Income Tax	-	45,000.00
Interest on Late Payment on Service Tax	83,887.00	87,597.00
Interest on Late Payment on TDS	6,572.00	23,037.00
Legal Expenses	2,722.00	31,892.00
Medicine Expenses	-	24,499.00
Office Expenses	-	26,552.00
Office Maintenances	147,815.00	74,885.00
Preliminary Expenses written off	67,824.00	102,368.00
Printing & Stationary	-	42,000.00
Repairing at site	70,427.00	133,288.00
Repair & Maintanance	106,220.40	81,801.00
Stamp Paper	450,080.72	226,422.00
Telephone Charges	202,500.00	-
Tender expenses	53,874.00	59,295.00
Travelling & Conveyance Expenses	-	140,450.00
Total	3,340,864.66	2,394,641.60

Heaven India Real Tech Limited



Heaven India Real Tech Limited
[Signature]
 Director

[Signature]
 Director

	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										
	Particulars				Amount in Rs.						
	Personal expenditure										
	Particulars				Amount in Rs.						
	subscription				6100						
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
	Particulars				Amount in Rs.						
	Expenditure incurred at clubs being entrance fees and subscriptions										
	Particulars				Amount in Rs.						
	Expenditure incurred at clubs being cost for club services and facilities used.										
	Particulars				Amount in Rs.						
	Expenditure by way of penalty or fine for violation of any law for the time being force										
	Particulars				Amount in Rs.						
	Expenditure by way of any other penalty or fine not covered above										
	Particulars				Amount in Rs.						
	interest on late payment of tax				83887						
	Expenditure incurred for any purpose which is an offence or which is prohibited by law										
	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:										
	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)										
	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:										
	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.										
	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)	fringe benefit tax under sub-clause (ic)										
(iv)	wealth tax under sub-clause (ia)										
(v)	royalty, license fee, service fee etc. under sub-clause (iib).										
(vi)	salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).										
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(vii)	payment to PF /other fund etc. under sub-clause (iv)										
(viii)	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;										
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d)	Disallowance/deemed income under section 40A(3):										

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(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
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account	
(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
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account	
(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							
	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							
	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).							
	Name of Related Person	PAN of Related Person	Relation	Nature of Payment Made	Amount		
24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.							
	Section	Description			Amount		
	Nil						
25 Any amount of profit chargeable to tax under section 41 and computation thereof.							
	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) or (f) of section 43B, the liability for which:-						
26 (iA)	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						
	Section	Nature of liability			Amount		
	Nil						
26 (i)(A)(b)	Not paid during the previous year						
	Section	Nature of liability			Amount		
	Nil						
26 (iB)	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)						
	Section	Nature of liability			Amount		
	Nil						
26 (i)(B)(b)	not paid on or before the aforesaid date						
	Section	Nature of liability			Amount		
	Nil						
(State whether sales tax, customs duty, excise duty or No any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)							
27 a	Amount of Central Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts						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 :-						

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Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)								
Nil											
28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)											
Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
Nil											
29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib). If yes, please furnish the details of the same											
Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
Nil											
30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D) No											
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	Pincode	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 :-											
Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an account payee bank cheque or account payee bank draft					
Nil											
(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act)											
31 b Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-											
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 otherwise than by account payee cheque or account payee bank draft						
Nil											

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31	c	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents.	Not Applicable
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Note: (The particulars (i) to (iv) at (b) and comment 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, 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				
		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.	Not Applicable
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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	
		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
	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								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 deducted or collected at specified rate 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)
		Nil									

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:							Not Applicable	
		Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported				
		Nil								

34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish				Not Applicable
		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						
		Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any

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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 :									
		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 :									
		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 :									
		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 :-										
		(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of payment				
Nil											
37	Whether any cost audit was carried out										
										Not Applicable	
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor											
38	Whether any audit was conducted under the Central Excise Act, 1944										
										Not Applicable	
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor										
										Not Applicable	
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:										
No	Particulars	Previous Year				Preceding previous Year					
a	Total turnover of the assessee	61676336				128075571					
b	Gross profit / Turnover	15221350	61676336	24.68%	17050188	128075571	13.31%				
c	Net profit / Turnover	3434910	61676336	5.57%	4229945	128359344	3.30%				
d	Stock-in-Trade / Turnover			%			%				
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										

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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 **JAMSHEDPUR**
 Date **28/08/2015**

Name **NAWAL KISHORE VERMA**
 Membership Number **064501**
 FRN (Firm Registration Number) **015370C**
 Address **422A, 4TH FLOOR,, ASHIANA TRADE CENTRE, ADITYAPUR, JAMSHEDPUR, JHARKHAND, 831013.**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								1992156
Plant & Machinery @ 60%								
Total of Plant & Machinery @ 60%								0
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0

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

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