

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, JAI PRAKASH UDHYAN, ADITYAPUR, JAMSHEDPUR, JHARKHAND, 831013 AACCHI648G was conducted by Me NAWAL KISHORE VERMA PROPRIETOR M/s NAWAL VERMA AND CO. in pursuance of the provisions of the Companies Act Act, and I annex here to a copy of My audit report dated 24/08/2017 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2016 to ending on 31/03/2017
- (b) the audited balance sheet as at, 31/03/2017; and
- (c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

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

3. In 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.

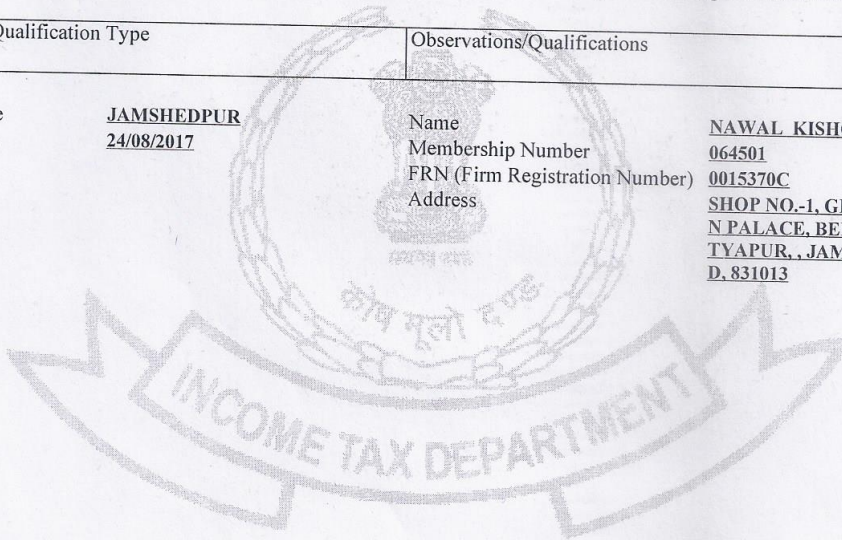
Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
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Place JAMSHEDPUR  
Date 24/08/2017

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

NAWAL KISHORE VERMA  
064501  
0015370C  
SHOP NO.-1, GROUND FLOOR, HEAVEN PALACE, BEHIND M.P TOWER, ADITYAPUR, JAMSHEDPUR, JHARKHAND, 831013



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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	41168833			44407500		
b	Gross profit / Turnover	17789389	41168433	43.21%	17711614	44407500	39.88%
c	Net profit / Turnover	2049772	41168433	4.98%	3312701	44407500	7.46%
d	Stock-in-Trade / Turnover	0	41168433	0.00%	0	44407500	0.00%
e	Material consumed/ Finished goods produced	0	0	0.00%	0	0	0.00%
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
	S.No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil						

Place  
Date

JAMSHEDPUR  
24/08/2017

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

NAWAL KISHORE VERMA  
064501  
0015370C

SHOP NO.-1, GROUND FLOOR, HEAVEN PALACE, BEHIND M.P TOWER, ADITYAPUR, JAMSHEDPUR, JHARKHAN D. 831013.

Form Filing Details	
Revision/Original	Original

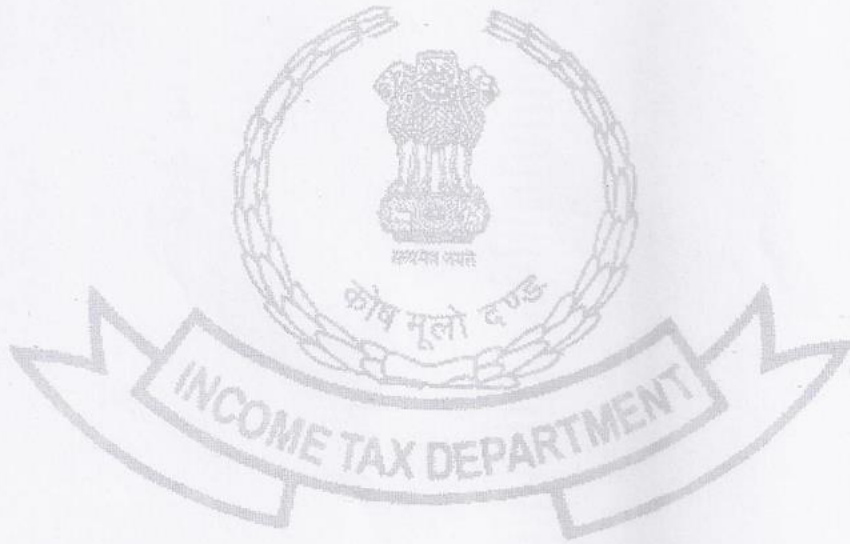
Addition Details (From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								
Plant & Machinery @ 15%	1	30/05/2016	30/05/2016	32000				
	2	14/02/2101	14/02/2101	44000	0	0	0	32000
	3	26/10/2016	26/10/2016	51300	0	0	0	44000
	4	01/02/2017	01/02/2017	66648	0	0	0	51300
								66648

*(Handwritten Signature)*

976

Total of Plant & Machinery @ 15%	
Plant & Machinery @ 60%	193948
Total of Plant & Machinery @ 60%	

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



*[Handwritten signature]*

# NAWAL VERMA & CO.

+91-9801339005 0657-2370010 +91-9798919005



## 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 31 March 2017, 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 in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made 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 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 our 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, we consider 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.

Office No. - 1, Ground Floor, Heaven Palace, Behind M.P Tower,

Adityapur, Jamshedpur, Jharkhand - 831013

Email - vermanaval@yahoo.co.in

### 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;

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2017;
- b) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date; and
- c) 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, 2016 ("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** a statement on the matters specified in the paragraph 3 and 4 of the order to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books (and proper returns adequate for the purposes of our audit have been received from the branches which is also audited by us)
  - 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 the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of written representations received from the directors as on 31 March, 2017, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2017, from being appointed as a director in terms of Section 164(2) of the Act.
  - f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls; and<sup>1</sup>
  - g) With respect to the other matters included in the Auditor's Report and to our best of our information and according to the explanations given to us:
    - i. The Company does not have any pending litigations which would impact its financial position]
    - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.




*Navin Verma*

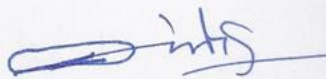
- iii. There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. Company had provided requisite disclosure in financial statement as to holding as well as dealing in specified Bank Notes during the period from 8th November 2016 to 30th December 2016. These are in accordance with the books of accounts maintained by the company.

for **NAWAL VERMA AND CO.**  
Chartered Accountants  
Firm Registration No.-015370C

Place : JAMSHEDPUR  
Date : 24/08/2017



  
(**NAWAL KISHORE VERMA**)  
Proprietor  
Membership No.-064501





ANNEXURE TO THE AUDITORS' REPORT

The Annexure referred to in our report to the members of HEAVEN INDIA REALTECH LIMITED for the year ended 31<sup>st</sup> March, 2017.

On the basis of the information and explanation given to us during the course of our audit, we report that:

1. (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.
- (b) These fixed assets have been physically verified by the management at reasonable intervals there was no Material discrepancies were noticed on such verification.
- (c) Total Assets of company includes Immovable property also and the title deeds of immovable properties are held in the name of the company.
2. Physical verification of inventory has been conducted at reasonable intervals by the management and there is no material discrepancies were noticed
3. The company has not granted 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'). Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
4. In respect of loans, investments, guarantees, and security all mandatory provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
5. The company has not accepted any deposits.
6. Maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- 7 (a) The company is regular in depositing undisputed statutory dues including provident fund, Employee's state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities.
- (b) Dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have been deposited on time there is no dispute is pending on the part of company.
8. The company hasn't made any default in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders.
9. The company doesn't raise any money by way of initial public offer or further public offer (including debt instruments)



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10. Neither company has done any fraud nor by its officers or employees so nothing to be disclosed separately.
11. Managerial remuneration has been paid or provided in accordance with the requisite approvals Mandated by the provisions of section 197 read with Schedule V to the Companies Act.
12. Company is not a Nidhi Company hence nothing to be disclosed for any provisions applicable on Nidhi Company.
13. All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards;
14. The company hasn't made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
15. The company hasn't entered into any non-cash transactions with directors or persons connected with him.
16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

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

Place : JAMSHEDPUR  
Date : 24/08/2017



*(Handwritten Signature)*  
(Nawal Kishore Verma)  
Proprietor  
(Membership No: 064501)

*(Handwritten Signature)*



**Heaven India Realtech Limited**  
 Regd Office : Heaven Tower, Jai Prakash Udyan, Adityapur,  
 Jamshedpur, Jharkhand - 831013  
**Balance Sheet as at 31st March, 2017**

Particulars		Note No.	As at 31st March, 2017	As at 31st March, 2016
<b>A EQUITY AND LIABILITIES</b>				
<b>1 Shareholders' funds</b>				
(a) Share capital		3	52,523,190.00	52,523,190.00
(b) Reserves and surplus		4	55,396,598.72	54,188,727.08
			107,919,788.72	106,711,917.08
<b>2 Non-current liabilities</b>				
(a) Long-term borrowings		5	2,382,485.45	963,892.14
(b) Other non current liabilities		6	16,315,540.00	7,839,160.00
(c) Deferred tax liabilities (net)		7	1,959,623.76	2,062,299.76
			20,657,649.21	10,865,351.90
<b>3 Current liabilities</b>				
(a) Short term borrowings		8	14,115,651.36	12,190,505.36
(b) Trade payables		9	86,309,326.82	65,025,543.31
(c) Other current liabilities		10	59,496,872.06	43,287,326.00
(d) Short-term provisions		11	793,407.00	1,235,351.00
			160,715,257.24	121,738,725.67
<b>TOTAL</b>			<b>289,292,695.17</b>	<b>239,315,994.65</b>
<b>B ASSETS</b>				
<b>1 Non-current assets</b>				
(a) Fixed assets		12	46,345,571.00	45,634,068.00
(i) Tangible assets		13	98,000.00	98,000.00
(b) Non Current Investments		14	857,764.00	803,876.00
(c) Long-term loans and advances			47,301,335.00	46,535,944.00
<b>2 Current assets</b>				
(a) Inventories		15	162,422,373.41	151,464,908.37
(b) Trade receivables		16	47,521,252.44	17,925,252.00
(c) Cash and cash equivalents		17	804,706.69	117,813.58
(d) Short-term loans and advances		18	30,432,252.63	22,086,468.70
(e) Other current assets		19	810,775.00	1,185,608.00
			241,991,360.17	192,780,050.65
<b>TOTAL</b>			<b>289,292,695.18</b>	<b>239,315,994.65</b>
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 : 24/08/2017



For and on behalf of the Board of Directors  
 FOR HEAVEN INDIA REALTECH LTD

*[Signature]*  
 DIRECTOR

*[Signature]*

FOR HEAVEN INDIA REALTECH LTD  
*[Signature]*

# 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, 2017

Particulars	Note No.	For the year ended 31st March, 2017		For the year ended 31st March, 2016	
<b>A CONTINUING OPERATIONS</b>					
1 Revenue from operations	20		41,116,833.44		44,407,500.00
2 Other income	21		88,082.83		30,474.14
<b>3 Total revenue (1+2)</b>			<b>41,204,916.27</b>		<b>44,437,974.14</b>
<b>4 Expenses</b>					
(a) Cost of Sales	22.a	22,654,891.00		20,099,260.06	
.- Construction Expenses	22.b	12,734,804.79		13,721,263.78	
.- Purchases	23		35,389,695.79		33,820,523.84
(b) Change in Inventory	24		(10,957,465.04)		(7,124,637.57)
(c) Employee benefits expenses	25		8,086,509.00		7,473,064.00
(d) Finance costs	26		1,765,833.31		1,435,673.13
(e) Depreciation and amortisation expense			1,643,835.00		1,976,461.48
(f) Other expenses					
<b>5 Total expenses</b>			<b>3,226,735.57</b>		<b>3,544,187.82</b>
<b>6 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 5)</b>			<b>39,155,143.63</b>		<b>41,125,272.70</b>
<b>7 Tax expense:</b>					
(a) Current tax expense for current year			2,049,772.64		3,312,701.44
(b) MAT credit entitlement			793,407.00		1,235,351.00
Net current tax expense			793,407.00		1,235,351.00
(c) Deferred tax liability/(Assets)			(102,676.00)		(142,038.00)
<b>8 Profit / (Loss) from continuing operations</b>			<b>690,731.00</b>		<b>1,093,313.00</b>
<b>9 Earnings per share (of Rs 10/- each):</b>					
(a) Basic			1,359,041.64		2,219,388.44
(b) Diluted			0.26		0.42
<b>See accompanying notes forming part of the financial statements</b>	1,2		0.26		0.42

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

**For Nawal Verma & Co.**  
Chartered Accountants

For and on behalf of the Board of Directors

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

Place : Jamshedpur  
Date : 24/08/2017



FOR HEAVEN INDIA REALTECH LTD  
*[Signature]*  
DIRECTOR

*[Signature]*

**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, 2017**

Particulars	For the year ended 31st March, 2017		For the year ended 31st March, 2016	
<b>A. Cash flow from operating activities</b>				
Profit / (Loss) before tax and prior period items		2,049,772.64		3,312,701.44
Add:- Adjustments for:				
Depreciation and amortisation	1,643,835.00		1,976,461.48	
Interest received	(59,850.00)		(22,557.00)	
Finance costs	1,765,833.31		1,374,773.13	
Operating profit / (loss) before working capital changes		3,349,818.31		3,328,677.61
Changes in working capital:		5,399,590.95		6,641,379.05
Adjustments for (increase) / decrease in operating assets:				
Inventories				
Trade receivables	(10,957,465.04)			
Short-term loans and advances	(29,596,000.44)		(7,124,637.57)	
Long-term loans and advances	(8,345,783.93)		2,549,876.00	
Other current assets	(53,888.00)		7,565,851.06	
Other non-current assets	374,833.00		(1,168,170.00)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(48,578,304.41)		1,822,919.49	
Other current liabilities	21,283,783.51		(12,250,299.34)	
Long-term provisions	16,209,546.06		(9,946,814.41)	
Cash flow from extraordinary items	37,493,329.57	(11,084,974.84)	(22,197,113.75)	(20,374,194.26)
Cash generated from operations		(5,685,383.89)		(13,732,815.21)
Duties & tax (paid) / refunds		(1,386,521.00)		(411,487.00)
<b>Net cash flow from / (used in) operating activities (A)</b>		<b>(7,071,904.89)</b>		<b>(14,144,302.21)</b>
<b>B. Cash flow from investing activities</b>				
Capital expenditure on fixed assets, including capital advances	(2,355,338.00)		(1,664,022.00)	
Interest Received	59,850.00		22,557.00	
<b>Net cash flow from / (used in) investing activities (B)</b>		<b>(2,295,488.00)</b>		<b>(1,641,465.00)</b>
<b>C. Cash flow from financing activities</b>				
Increase/ (Decrease) of Short term borrowings			(2,869,747.00)	
Repayment of long-term borrowings	1,925,146.00		963,892.14	
Long Term Loans Taken(Net)	9,894,973.31		7,839,160.00	
Finance cost	(1,765,833.31)		(1,374,773.13)	
<b>Net cash flow from / (used in) financing activities (C)</b>		<b>10,054,286.00</b>		<b>4,558,532.01</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>686,893.11</b>		<b>(11,227,235.20)</b>
Cash and cash equivalents at the beginning of the year		117,813.58		11,345,048.79
<b>Cash and cash equivalents at the end of the year</b>		<b>804,706.69</b>		<b>117,813.58</b>

FOR HEAVEN INDIA REALTECH LTD.  
  
 DIRECTOR



FOR HEAVEN INDIA REALTECH LTD.  
  
 DIRECTOR



## 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, JAI PRAKASH UDHYAN, 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		01/04/201631/03/2017			
7	Assessment Year		2017-18			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding Rs. 1 crore				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					No
	S.No.	Name				Profit Sharing Ratio (%)
	Nil					
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					No
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
	Remarks					
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	S.No.	Sector	Sub Sector		Code	
	1	Builders	Others		0404	
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	S.No.	Business	Sector	SubSector	Code	
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	S.No.	Books prescribed				Yes
	1	DAY BOOK, PURCHASE REGISTER, SALES REGISTER, CASH BOOK				
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State PinCode
	1	DAY BOOK, PURCHASE REGISTER, SALES REGISTER, CASH BOOK	HEAVEN TOWER JAI PRAKASH UDHYAN	ADITYAPUR	JAMSHEDPUR	JHARKHAND 831003
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	S.No.	Books Examined				
	2	DAY BOOK, PURCHASE REGISTER, SALES REGISTER, CASH BOOK				
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No
	S.No.	Section				Amount
	Nil					
13 a	Method of accounting employed in the previous year		Mercantile system			

**M/S HEAVEN INDIA REALTECH LIMITED**

**NOTES TO THE STANDALONE FINANCIAL STATEMENTS  
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 Seven 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. Krishna Project
- 2. Baghbera Plot Project
- 3. Om Sai Project
- 4. Gouri Project
- 5. Satbohani Project

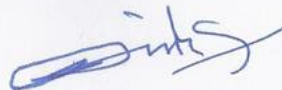
Heaven India Realtech Limited culture begins with our people; we like to think of ourselves as one big family working together toward one goal - Building Excellence. Our company culture is a mix of hard work, fun, mutual respect and a strong commitment to our clients and community. There is close friendship 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.

FOR HEAVEN INDIA REALTECH L.

  
DIRECTOR



FOR HEAVEN INDIA REALTECH LTD  
  
DIRECTOR



**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.



FOR HEAVEN INDIA REAL ESTATE LTD  
*[Signature]*  
DIRECTOR

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FOR HEAVEN INDIA REAL ESTATE LTD  
*[Signature]*  
DIRECTOR

**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 realizable 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 realizable 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.



For HEAVEN INDIA REALTECH LTD

*[Signature]*  
DIRECTOR

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For HEAVEN INDIA REALTECH LTD  
*[Signature]*  
DIRECTOR

**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 incomes 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.



For HEAVEN INDIA REALTECH LLP

*[Signature]*  
DIRECTOR

*[Signature]*

For HEAVEN INDIA REALTECH LLP  
*[Signature]*  
DIRECTOR



**k) BORROWINGS COSTS**

During the year, the company has taken a vehicle loan from bank. The interest accrued on vehicle loan taken has been debited to the profit & loss account during the previous year. The loans are secured by way of hypothecation on assets purchased.

**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.



FOR HEAVEN INDIA REALTECH LTD

*[Signature]*

DIRECTOR

*[Signature]*

FOR HEAVEN INDIA REALTECH LTD

*[Signature]*  
DIRECTOR

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 contingent liability till the balance sheet date.

**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.

p) 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.-

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

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

**CERTIFICATION FROM MANAGEMENT**

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

Place: Jamshedpur  
Date: 24/08/2017



**For Nawal Verma & Co**  
Chartered Accountants

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

For HEAVEN INDIA REALTECH LTD

  
DIRECTOR

For HEAVEN INDIA REALTECH LTD

## Heaven India Realtech Limited

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

### Notes forming part of the financial statements

Particulars	As at 31st March'2017	As at 31 March, 2016		
<b>Note 3 :- Share capital</b>				
<b>Authorised Share Capital</b>				
7,000,000 (P.Y 7,000,000) Equity shares of Rs 10 each	70,000,000.00	70,000,000.00		
<b>Issued, Subscribed and Fully Paid-up Shares</b>				
5,252,319(P.Y 5,252,319)Equity shares of Rs 10 each	52,523,190.00	52,523,190.00		
<b>Total</b>		<b>52,523,190.00</b>		
<b>(a) Reconciliation of the shares outstanding at beginning and at the end of the financial period</b>				
Shares outstanding at the beginning of the year constituting 52,52,319(P.Y 52,52,319) equity shares of Rs 10 each	52,523,190.00	52,523,190.00		
Shares issued during the year constituting NIL (P.Y NIL) equity shares of Rs. 10 each	-	-		
Shares outstanding at the end of the year constituting 5,252,319 (P.Y 5,252,319) equity shares of Rs 10 each	52,523,190.00	52,523,190.00		
<b>(b) Terms/rights attached to Equity shares</b>				
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.				
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.				
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.				
<b>(c) Details of shareholders holding more than 5% Equity shares in the Company</b>				
Particulars	No. of Shares	% Holding	No. of Shares	% Holding
Ravindra Kumar Sinha	40,58,791	77.28 %	40,58,791	77.28 %
<b>Note 4:- Reserves and surplus</b>				
<b>Security Premium Account</b>				
Opening Balance				
Add: Premium			30,620,000.00	30,620,000.00
<b>Closing Balance</b>			<b>30,620,000.00</b>	<b>30,620,000.00</b>
<b>Statement of Profit and Loss</b>				
Opening balance				
Add: Profit for the year			23,568,727.08	21,349,338.64
Less: Additional Provision for Income Tax Assessment FY'2013-14			1,359,041.64	2,219,388.44
			(151,170.00)	-
<b>Closing balance</b>			<b>24,776,598.72</b>	<b>23,568,727.08</b>
<b>Total</b>			<b>55,396,598.72</b>	<b>54,188,727.08</b>



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FOR HEAVEN INDIA REALTECH LTD  
*[Handwritten signature]*  
DIRECTOR

# 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'2017	As at 31st March'2016
<b>Note 5:- Long-term borrowings</b>		
<b>Secured Loan</b>		
(a) Vehicle loan from HDFC Bank (Refer note 5.1)	2,382,485.45	963,892.14
<b>Total</b>	<b>2,382,485.45</b>	<b>963,892.14</b>
<b>5.1. Additional Information:</b>		
<b>(a) Primary:</b>		
Vehicle loans are secured against the respective vehicles financed through the said loans.		
Particulars	As at 31st March'2017	As at 31 March, 2016
<b>Note 6:- Other non current liabilities</b>		
(a) Advance from Director	16,315,540.00	7,839,160.00
<b>Total</b>	<b>16,315,540.00</b>	<b>7,839,160.00</b>
<b>Note 7:- Deferred Tax Liabilities (Net)</b>		
<b>Deferred Tax Asset</b>		
Depreciation as per Companies Act, 2013	1,643,835.00	1,976,461.48
Depreciation as per Income Tax Act, 1961	1,311,551.00	1,516,790.00
Excess Depreciation Provided under Companies Act, 1956	332,284.00	459,671.48
Deferred Tax Liability/(Asset) written during the year	(102,676.00)	(142,038.00)
Opening Balance of Deferred Tax Liability	2,062,299.76	2,204,337.76
<b>Total</b>	<b>1,959,623.76</b>	<b>2,062,299.76</b>
<b>Note 8:- Short Term Borrowings</b>		
(a) Loans repayable on demands	14,115,651.36	12,190,505.36
<b>Total</b>	<b>14,115,651.36</b>	<b>12,190,505.36</b>
<b>Note 9:- Trade payables</b>		
(a) Creditors for Goods & Material	11,053,823.91	9,749,387.32
(b) Creditors for Expenses	54,252,501.47	40,173,154.55
(c) Liability for Land Purchase	21,003,001.44	15,103,001.44
<b>Total</b>	<b>86,309,326.82</b>	<b>65,025,543.31</b>
<b>Note 10:- Other current liabilities</b>		
(a) Advances from Customers	48,941,479.00	40,305,056.00
(b) Audit Fees Payable	378,837.00	542,300.00
(c) Other Current Liabilities	6,040,732.06	78,259.00
(d) Director Salary payables	3,874,441.00	2,285,138.00
(e) Other payables	261,383.00	76,573.00
<b>Total</b>	<b>59,496,872.06</b>	<b>43,287,326.00</b>
<b>Note 11:- Short-term provisions</b>		
(a) Provision for tax	793,407.00	1,235,351.00
<b>Total</b>	<b>793,407.00</b>	<b>1,235,351.00</b>



FOR HEAVEN INDIA REALTECH LTD

DIRECTOR

FOR HEAVEN INDIA REALTECH LTD

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

**NOTES -12**

**Tangible Assets (As per Companies Act, 2013) as at 31st March 2017**

Particulars	Rate	Gross Block		Deduction/ Adjustment	As at 31st March, 2017	As at 1st April, 2016	Accumulated Depreciation		Net Block	
		As at 1st April, 2016	Additions				For the year	As at 31st March, 2017	As at 31st March, 2017	As at 1st April, 2016
Land & Development		39,400,500.00	-	-	39,400,500.00	3,736,385.00	708,372.00	4,444,757.00	39,400,500.00	39,400,500.00
Plant & Equipments		6,975,886.00	-	-	6,975,886.00	236,899.00	58,852.00	295,751.00	2,531,129.00	3,239,501.00
Office Equipments		294,458.00	127,300.00	-	421,758.00	157,050.00	1,464.00	158,514.00	126,007.00	57,559.00
Computer		159,367.00	-	-	159,367.00	77,903.00	10,007.00	87,910.00	35,290.00	2,317.00
CCTV Camera		123,200.00	-	-	123,200.00	473,428.40	77,188.00	550,616.40	156,121.00	45,297.00
Furniture & Fixtures		706,737.40	-	-	706,737.40	5,970,855.00	787,952.00	6,758,807.00	4,095,671.00	233,309.00
Vehicles		8,626,440.00	2,228,038.00	-	10,854,478.00	10,652,520.40	1,643,835.00	12,296,355.40	46,345,571.00	2,655,585.00
<b>TOTAL</b>		<b>56,286,588.40</b>	<b>2,255,338.00</b>	<b>-</b>	<b>58,641,926.40</b>	<b>10,652,520.40</b>	<b>1,643,835.00</b>	<b>12,296,355.40</b>	<b>46,345,571.00</b>	<b>45,634,068.00</b>
Previous Year		<b>54,622,566.40</b>	<b>1,664,022.00</b>	<b>-</b>	<b>56,286,588.40</b>	<b>8,676,058.92</b>	<b>1,976,461.48</b>	<b>10,652,520.40</b>	<b>45,634,068.00</b>	<b>45,946,507.48</b>

FOR HEAVEN INDIAREALTECH LTD

*[Signature]*  
 DIRECTOR



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*[Signature]*  
 DIRECTOR  
 FOR HEAVEN INDIAREALTECH LTD

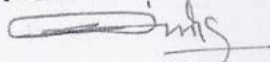
## Heaven India Realtech Limited

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

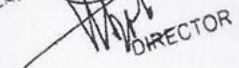
### Notes forming part of the financial statements

Particulars	As at 31st March'2017	As at 31st March'2016
<b>Note 13:- Non Current Investments</b>		
Investment in Subsidiary company	98,000.00	98,000.00
<b>Total</b>	<b>98,000.00</b>	<b>98,000.00</b>
<b>Note 13.1 Additional Information:</b>		
<b>Unlisted Equity Instruments-Fully paid up</b>		
Heaven Residency (P) Ltd (9,800 shares of Rs. 10/- each)	98,000.00	98,000.00
<b>Note 14:- Long-term loans and advances</b>		
(a) Security deposits		
AIADA	141,220.00	141,220.00
JSEB	10,000.00	10,000.00
Jusco Power Limited	325,900.00	325,900.00
Fixed Deposit with Allahabad Bank (Refer Note 14.1)	380,644.00	326,756.00
<b>Total</b>	<b>857,764.00</b>	<b>803,876.00</b>
<b>Note 14.1 Additional Information:</b>		
Fixed Deposit is secured with Allahabad Bank against		
<b>Note 15:- Inventories</b>		
(a) Land as Stock	12,509,503.44	18,667,503.44
(b) Projects under Construction	149,912,869.97	132,797,404.93
<b>Total</b>	<b>162,422,373.41</b>	<b>151,464,908.37</b>
<b>Note 16:- Trade receivables</b>		
Trade receivables (Others)	47,521,252.44	17,925,252.00
<b>Total</b>	<b>47,521,252.44</b>	<b>17,925,252.00</b>

FOR HEAVEN INDIA REALTECH LTD

  
DIRECTOR

FOR HEAVEN INDIA REALTECH LTD

  
DIRECTOR





13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No								
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.											
	S.No.	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)								
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No								
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.											
	S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)								
		Total		Net effect(Rs.)								
13 f	Disclosure as per ICDS.											
	S.No.	ICDS	Disclosure									
14 a	Method of valuation of closing stock employed in the previous year.			At Cost or Net Realisable Value, which ever is lower								
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No								
	S.No.	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)								
15	Give the following particulars of the capital asset converted into stock-in-trade											
	S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition								
				(d) Amount at which the asset is converted into stock-in trade								
	Nil											
16	Amounts not credited to the profit and loss account, being:-											
16 a	The items falling within the scope of section 28											
	S.No.	Description	Amount									
	Nil											
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned											
	S.No.	Description	Amount									
16 c	Escalation claims accepted during the previous year											
	S.No.	Description	Amount									
	Nil											
16 d	Any other item of income											
	S.No.	Description	Amount									
	Nil											
16 e	Capital receipt, if any											
	S.No.	Description	Amount									
	Nil											
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:											
	S.No.	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-											
	S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)
	1	Furnitures & Fittings @ 10%	10%	471109							47111	423998
	2	Plant & Machinery @ 15%	15%	8308722	193948	0	0	0	193948		1263255	7239415
	3	Plant & Machinery @ 60%	60%	1976							1186	790
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page												
19	Amounts admissible under sections :											

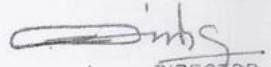
# Heaven India Realtech Limited


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

## Notes forming part of the financial statements

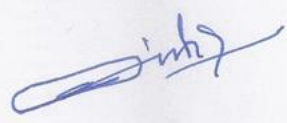
Particulars	As at 31st March'2017	As at 31st March'2016
<b>Note 17:- Cash and cash equivalents</b>		
(a) Cash in hand		16,090.00
(b) Balances with banks	751,104.00	
Balances with banks	53,602.69	101,723.58
<b>Total</b>	<b>804,706.69</b>	<b>117,813.58</b>
<b>Note 18:- Short-term loans and advances</b>		
(a) Advance for Land		18,619,995.00
(b) Advance to Suppliers	26,936,846.50	
(c) Advances to Others	2,656,147.13	
	839,259.00	3,466,473.70
<b>Total</b>	<b>30,432,252.63</b>	<b>22,086,468.70</b>
<b>Note 19:- Other Current Assets</b>		
(a) Advance Tax Paid	500,000.00	800,000.00
(b) TDS Deducted	20,177.00	347,664.00
(c) TCS Deducted	5,962.00	-
(d) Payment to Income Tax (IDS)	225,000.00	-
(e) Others	21,692.00	-
(f) Accrued Interest	37,944.00	37,944.00
<b>Total</b>	<b>810,775.00</b>	<b>1,185,608.00</b>

FOR HEAVEN INDIA REALTECH LTD

  
DIRECTOR

FOR HEAVEN INDIA REALTECH LTD  
  
DIRECTOR







# Heaven India Realtech Limited

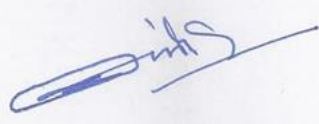
Regd Office : Heaven Tower, Jai Prakash Udyan, Adityapur,  
Jamshedpur, Jharkhand - 831013

## Notes forming part of the financial statements

Particulars	For the year ended 31st March, 2017	For the year ended 31st March, 2016
<b>Note 20:- Revenue from operations</b>		
a) Revenue from Completed Real Estate Projects		
Sales of Residential units	25,050,000.00	17,234,500.00
Project completion method (estimated)	14,266,833.44	26,373,000.00
Sale of Parking Space	300,000.00	-
Sale of Plot	1,500,000.00	800,000.00
Sub Total (a)	41,116,833.44	44,407,500.00
<b>Total Revenue (a+b)</b>	<b>41,116,833.44</b>	<b>44,407,500.00</b>
<b>Note 21:- Other income</b>		
(a) Interest on Fixed Deposit	59,850.00	22,557.00
(b) Discount Received	28,232.83	7,917.14
<b>Total</b>	<b>88,082.83</b>	<b>30,474.14</b>



FOR HEAVEN INDIA REALTECH LTD  
  
 DIRECTOR



# 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 31 March, 2017	For the year ended 31 March, 2016
<b>Note 22.a Construction Expenses</b>		
Expenses for Heaven Palace Site	-	148,399.10
Expenses for Gouri Site	-	8,358,118.00
Expenses for Krishna Site	16,696,146.96	797,275.00
Expenses for Bagbera site	-	48,000.00
Expenses for Om Sai	-	10,580,183.96
Expenses for Sagar Complex	4,853,958.04	21,500.00
Advertisement Expenses	-	145,784.00
Legal Expenses	164,738.00	-
Plan Approval Charges	200,250.00	-
	739,798.00	-
<b>Total</b>	<b>22,654,891.00</b>	<b>20,099,260.06</b>
<b>Note 22.b Purchase</b>		
Purchase for Om Sai	2,868,394.75	6,049,289.87
Purchase for Gouri	9,866,410.04	7,671,973.91
<b>Total</b>	<b>12,734,804.79</b>	<b>13,721,263.78</b>
<b>Note 23. Change in inventory</b>		
<u>(i) Inventories at the beginning of the year:</u>		
Land as Stock	18,667,503.44	22,232,503.44
Projects under Construction	132,797,404.93	122,107,767.36
	151,464,908.37	144,340,270.80
<u>(ii) Inventories at the end of the year:</u>		
Land as Stock	12,509,503.44	18,667,503.44
Projects under Construction	149,912,869.97	132,797,404.93
	162,422,373.41	151,464,908.37
<b>Change in inventory</b>	<b>(10,957,465.04)</b>	<b>(7,124,637.57)</b>
<b>Note 24:- Employee benefits expense</b>		
Salary & Wages	1,404,923.00	1,027,745.00
Bonus to Staff	92,700.00	117,250.00
Staff Welfare Expense	76,465.00	28,069.00
EPF Contribution Employer's	157,161.00	-
ESIC Contribution Employer's	55,260.00	-
Director's Salary	6,300,000.00	6,300,000.00
<b>Total</b>	<b>8,086,509.00</b>	<b>7,473,064.00</b>
<b>Note 25:- Finance costs</b>		
Interest on Vehicle Loan	92,323.31	53,154.13
Interest on Cash Credit	1,673,510.00	1,321,619.00
Processing Charges	-	60,900.00
<b>Total</b>	<b>1,765,833.31</b>	<b>1,435,673.13</b>



*[Signature]*  
FOR HEAVEN INDIA REALTECH LTD  
DIRECTOR

## Heaven India Realtech Limited

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

### Notes forming part of the financial statements

#### Note 26 :- Other expenses

Particulars	For the year ended 31 st March'2017	For the year ended 31 st March'2016
Accounting Charges	120,000.00	120,000.00
Audit Fees	151,000.00	151,000.00
Bank Charges	86,067.25	29,093.21
Consultancy Fees	300,000.00	300,000.00
Donation & Subscription	181,000.00	135,000.00
Electricity Charges	1,426,519.00	1,323,333.00
Fooding Expenses	68,264.00	91,590.00
General & Other Expenses	71,396.00	129,852.00
Insurance Premium	107,055.00	118,472.00
Interest to others	6,996.00	-
Interest on Income Tax	13,698.00	58,813.00
Interest on Late Payment on Service Tax	15,322.00	7.00
Interest and Penalty for TDS	72,450.00	-
Office Expenses	139,411.00	147,620.00
Office Maintenances	53,166.00	70,480.00
Postage and Telegrams	1,685.00	607.00
Rent, Rates and Taxes	28,010.00	155,406.00
Printing & Stationary	21,234.00	97,168.75
Miscellaneous Expenses	9,914.32	56,904.86
Repair & Maintanance	190,938.00	364,286.00
Telephone Charges	99,205.00	38,175.00
Travelling & Conveyance Expenses	63,405.00	156,380.00
<b>Total</b>	<b>3,226,735.57</b>	<b>3,544,187.82</b>



FOR HEAVEN INDIA REALTECH LTD  
*[Signature]*  
MANAGING DIRECTOR

*[Signature]*

# Heaven India Realtech Limited


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

**Assessment Year - 2017-2018**  
**Accounting Year - 2016-2017**

## Computation of Taxable Income & Income Tax under Income Tax Act, 1961

Description	Amount (Rs)	Amount (Rs)
<b>(A) Income from Business and Profession :</b>		
Net profit as profit & loss Account		2,049,773.00
Add :- Depreciation as per Companies Act, 2013		1,643,835.00
		3,693,608.00
Less :- Depreciation as per Income Tax Act, 1961		1,311,551.00
		2,382,057.00
Add :- Expenses Debited to Profit & Loss Account not allowed as Deduction under Income Tax, 1961		
Fees, Donation & Subscription	181,000.00	
Interest to Others (TDS not deducted)	6,996.00	
Interest and Penalty for TDS	72,450.00	
Interest on late payment of income tax	13,698.00	
		274,144.00
Less: Income in Profit & Loss Account to taken separately		2,656,201.00
a) Other Income		
Other Income	(59,850.00)	
		(59,850.00)
<b>Total Income under the head "Business and Profession"</b>		<b>2,596,351.00</b>
<b>(B) Income from Other Sources :</b>		
Other Income	59,850.00	
		59,850.00
<b>Total Income under the head "Other Sources"</b>		<b>59,850.00</b>
<b>Total Taxable Income</b>	<b>(A + B)</b>	<b>2,656,201.00</b>
<b>COMPUTATION OF TAX ON INCOME</b>		
<b>Total Taxable Income (Rounded Off)</b>		<b>2,656,201.00</b>
Income Tax	29.00%	770,298.00
Add : Surcharege	0.00%	-
<b>Total Income Tax and Surcharge</b>		<b>770,298.00</b>
Add : Education Cess & SHEC		23,109.00
<b>Total Income Tax, Surcharge and Education Cess Payable</b>	3.00%	<b>793,407.00</b>
Less: Tax Deducted at Source		26,139.00
Advance Tax		500,000.00
		526,139.00
<b>INCOME TAX PAYABLE</b>		<b>267,268.00</b>
Add: Interest under section		
234A		
234B		
234C		
<b>Total Income Tax with interest payable</b>	18,704.00	37,444.00
Amount eligible for Mat Credit Entitlement for 2013-14	18,740.00	304,712.00
<b>Total Tax Payable</b>		<b>-</b>
<b>Total Tax Payable (Rounded off)</b>		<b>304,712.00</b>
Less: Income Tax paid Challan u/s 140A		304,710.00
<b>Income Tax Payable/ (Refundable)</b>		<b>304,710.00</b>

For HEAVEN INDIA REALTECH LTD

  
DIRECTOR

For HEAVEN INDIA REALTECH LTD  
  
DIRECTOR



S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.				
Nil							
20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]					
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):				Amount	
		S.No.	Description	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
		1	Provident Fund	18476	15/08/2016	18476	31/08/2016
		2	Provident Fund	15974	15/09/2016	15974	16/09/2016
		3	Provident Fund	15974	15/10/2016	15974	27/10/2016
		4	Provident Fund	15209	15/11/2016	15209	04/11/2016
		5	Provident Fund	14999	15/12/2016	14999	05/12/2016
		6	Provident Fund	15168	15/01/2017	15168	28/01/2017
		7	Provident Fund	14414	15/02/2017	14414	04/02/2017
		8	Provident Fund	14414	15/03/2017	14414	05/03/2017
		9	Provident Fund	13941	15/04/2017	13941	21/04/2017
		10	Any Fund set up under the provisions of ESI Act, 1948	2695	21/08/2016	2695	31/08/2016
		11	Any Fund set up under the provisions of ESI Act, 1948	2330	21/09/2016	2330	16/09/2016
		12	Any Fund set up under the provisions of ESI Act, 1948	2330	21/10/2016	2223	26/10/2016
		13	Any Fund set up under the provisions of ESI Act, 1948	2223	21/11/2016	2187	04/11/2016
		14	Any Fund set up under the provisions of ESI Act, 1948	2187	21/12/2016	2187	05/12/2016
		15	Any Fund set up under the provisions of ESI Act, 1948	2216	21/01/2017	2216	21/01/2017
		16	Any Fund set up under the provisions of ESI Act, 1948	2102	21/02/2017	2102	04/02/2017
		17	Any Fund set up under the provisions of ESI Act, 1948	2102	21/03/2017	2102	28/03/2017
		18	Any Fund set up under the provisions of ESI Act, 1948	2033	21/04/2017	2033	21/04/2017
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc					
		Capital expenditure					
		S.No.	Particulars			Amount in Rs.	
		Personal expenditure					
		S.No.	Particulars			Amount in Rs.	
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party					
		S.No.	Particulars			Amount in Rs.	
		Expenditure incurred at clubs being entrance fees and subscriptions					
		S.No.	Particulars			Amount in Rs.	
		1	Fees, Donation & Subscription			181000	
		Expenditure incurred at clubs being cost for club services and facilities used.					
		S.No.	Particulars			Amount in Rs.	
		Expenditure by way of penalty or fine for violation of any law for the time being force					
		S.No.	Particulars			Amount in Rs.	
		1	Interest to Others (TDS not deducted)			6996	
		2	Interest and Penalty for TDS			72450	
		3	Interest on late payment of income tax			13698	
		Expenditure by way of any other penalty or fine not covered above					
		S.No.	Particulars			Amount in Rs.	
		Expenditure incurred for any purpose which is an offence or which is prohibited by law					
		S.No.	Particulars			Amount in Rs.	
		(b) Amounts inadmissible under section 40(a):-					
		(i) as payment to non-resident referred to in sub-clause (i)					
		(A) Details of payment on which tax is not deducted:					

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)									
(ii) as payment referred to in sub-clause (ia)									
(A) Details of payment on which tax is not deducted:									
(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.									
(iii) as payment referred to in sub-clause (ib)									
(A) Details of payment on which levy is not deducted:									
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.									
(iv) fringe benefit tax under sub-clause (ic)									
(v) wealth tax under sub-clause (ija)									
(vi) royalty, license fee, service fee etc. under sub-clause (iib).									
(vii) salary payable outside India to a non resident without TDS etc. under sub-clause (iii).									
(viii) payment to PF /other fund etc. under sub-clause (iv)									
(ix) tax paid by employer for perquisites under sub-clause (v)									
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;									
(d) Disallowance/deemed income under section 40A(3):									
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:									
(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)									
(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									

*[Handwritten signature]*

	S.No.	Nature Of Liability	Amount in Rs.	
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income				
	S.No.	Nature Of Liability	Amount in Rs.	
(i) Amount inadmissible under the proviso to section 36(1)(iii)				
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006		0
23	Particulars of any payment made to persons specified under section 40A(2)(b).			
	S.No.	Name of Related Person	PAN of Related Person	Relation
				Nature of Payment Made(Amount)
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.			
	S.No.	Section	Description	Amount
			Nil	
25	Any amount of profit chargeable to tax under section 41 and computation thereof.			
	S.No.	Name of Person	Amount of income	Section
				Description of Transaction
				Computation if any
26	(i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-		
26	(i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-		
26	(i)A(a)	Paid during the previous year		
	S.No.	Section	Nature of liability	Amount
			Nil	
26	(i)A(b)	Not paid during the previous year		
	S.No.	Section	Nature of liability	Amount
			Nil	
26	(i)B	was incurred in the previous year and was		
26	(i)B(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)		
	S.No.	Section	Nature of liability	Amount
			Nil	
26	(i)B(b)	not paid on or before the aforesaid date		
	S.No.	Section	Nature of liability	Amount
			Nil	
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)				
27	a	Amount of Central Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts		No
		CENVAT	Amount	Treatment in Profit and Loss/Accounts
		Opening Balance		
		CENVAT Availed		
		CENVAT Utilized		
		Closing/Outstanding Balance		
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-		
	S.No.	Type	Particulars	Amount
				Prior period to which it relates (Year in yyyy-yy format)
			Nil	
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)			
	S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received
				CIN of the company
				No. of Shares Received
				Amount of consideration paid
				Fair Market value of the shares
				Nil
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same			
	S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares
				Amount of consideration received
				Fair Market value of the shares

*[Handwritten signature]*

Nil														
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)													No
	S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	
Nil														
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-													
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was during the previous year	Maximum amount outstanding in the account at any time or squared up during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.					
Nil														
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-													
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.							
Nil														
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)														
31 c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—													
	S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.						
Nil														
31 d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—													



S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.
Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
Nil						

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **Not Applicable**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**

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**

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. **No**

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) **No**

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish **Yes**

S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	RCHH004 04F	192	Salary	3150000	3150000	3150000	636024	0	0	0

2	RCHH004 04F	194C	Payments to contractors	13698095	13698095	13698095	158454	0	0	0
3	RCHH004 04F	194J	Fees for professional or technical services	741000	741000	741000	74100	0	0	0

34 b Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time **Not Applicable**  
If not, please furnish the details:

S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
	Nil				

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish **Yes**

S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
1	RCHH00404F	33	0	

35 a In the case of a trading concern, give quantitative details of principal items of goods traded

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
	Nil						

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

35 bA Raw materials :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent of yield	Shortage excess, if any
	Nil									

35 bB Finished products :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
	Nil							

35 bC By products :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
	Nil							

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

S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of payment
	Nil					

37 Whether any cost audit was carried out **Not Applicable**  
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor