

AUDIT REPORT
OF

SHREE TRIVENI REALTORS LLP

**FORTUNE PLAZA, ASHOK NAGAR,
RANCHI, JHARKHAND**

**FOR THE YEAR
2017-2018**

PRSN & CO.
CHARTERED ACCOUNTANTS
ARK COMPKEX, 2ND FLOOR, BESIDE LALPUR P.S,
HAZARIBAGH ROAD, RANCHI-834001
PHONE NO.- 9835574327, 0651-2212880
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FORM NO.3CA
[See rule 6G(1)(b)]

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

1. We have to report that the statutory audit of M/S SHREE TRIVENI REALTORS LLP, Fortune Plaza, Opp Ashok Nagar Road No.4, Ashok Nagar, Ranchi, (PAN NO. ADCFS1027N) was conducted by us M/s P R S N & CO, Ranchi, in pursuance of the provisions of the LLP Act and we annex hereto a copy of our audit report dated 30th July 2018, along with a copy of each of :-


(A) Audited Profit & Loss Account for the period beginning from 1st April 2016 to ending on 31st March 2018

(B) Audited Balance Sheet as at 31st March 2018 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.

5. In our opinion and to the best of our information and according to examination of books of accounts including other relevant documents and explanation given to us, the particulars given in the said Form No. 3CD and the annexures thereto are true and correct subject to following observation/ qualification, if any :


Signed

Sachin Singhania
Chartered Accountants
Membership No. 414206
FRN No.-009576C
P R S N & Co.
Ranchi-1

Place: Ranchi
Date: 30th July 2018

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	SHREE TRIVENI REALTORS LLP				
2	Address	FORTUNE PLAZA, OPP. ASHOK NAGAR, ROAD NO. 4, ASHOK NAGAR, RANCHI, JHARKHAND, 834002				
3	Permanent Account Number (PAN)	ADCFSI027N				
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	ADCFSI027NSD001			
	2	Other Indirect Tax/Duty GST	20ADCFSI027NSD001			
5	Status	LLP				
6	Previous year from	01/04/2017 to 31/03/2018				
7	Assessment Year	2018-19				
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 specified limits				
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?				
	S.No.	Name	Profit Sharing Ratio (%)			
	1	MUKESH PANDEY	55			
	1	PANKAJ KUMAR	25			
	1	JAYA PANDEY	20			
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.				
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
	Remarks					
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).				
	S.No.	Sector	Sub Sector		Code	
	4	CONSTRUCTION	Building completion		06004	
	5	REAL ESTATE AND RENTING SERVICES	Operating of real estate of self-owned buildings (residential and non-residential)		07002	
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				
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
	1	PURCHASE AND SALES BOOK, CASH BOOK, BANK BOOK, JOURNAL, LEDGER ETC IN COMPUTERISED FORM	FORTUNE PLAZA	OPP. ASHOK NAGAR, ROAD NO. 4	ASHOK NAGAR	JHARKHAND
						834002
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	S.No.	Books Examined				
	1	PURCHASE AND SALES BOOK, CASH BOOK, BANK BOOK, JOURNAL, LEDGER ETC IN COMPUTERISED FORM				

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, 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	
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.								No	
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.									
	S.No.	Particulars						Increase in profit(Rs.)	Decrease in profit(Rs.)	
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).								No	
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.									
	S.No.	ICDS						Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effec (Rs.)
	Total									
13 f	Disclosure as per ICDS.									
	S.No.	ICDS						Disclosure		
	1	ICDS I - Accounting Policies						The Financial Statement has been prepared in accordance with the standard prescribed in ICDS-1, hence complying all the accounting policies as per ICDS-1.		
	2	ICDS IV - Revenue Recognition						The Firm / Company follow accrual system of Accounting & recognize significant items of P/L Account on accrual basis unless specifically stated otherwise, hence complied with the revenue recognition as per ICDS-4.		
	3	ICDS V - Tangible Fixed Assets						Fixed Asset are as stated at cost of Acquisition including incidental cost related to acquisition & installation less accumulated depreciation, and asset acquired during the year has been added to the book value, hence complied as per ICDS-5.		
14 a	Method of valuation of closing stock employed in the previous year.								AT COST	
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								Amount	
	S.No.	Description								
	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								Amount	
	S.No.	Description								
16 c	Escalation claims accepted during the previous year								Amount	
	S.No.	Description								
	Nil									
16 d	Any other item of income								Amount	
	S.No.	Description								
	Nil									
16 e	Capital receipt, if any								Amount	
	S.No.	Description								
	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		Rate of depreciation (In %)	Opening WDV (A)	Additions		Deductions (C)	Depreciation Allowable (D)	Written Down Value at the

11.

	Assets/ Class of Assets	Percent- age)		Purchase Value (1)	MOD- -VAT (2)	Change in Rate of EX- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			end of the year (A +B-C-D)
1	Plant & Machinery @ 15%	15%	0	73137	0	0	0	73137	0	5485	67652
2	Plant & Machinery @ 40%	40%	0	81017	0	0	0	81017	0	26508	54509

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			Nil

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

S.No.	Description	Amount

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

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities

Nil

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure

S.No.	Particulars	Amount in Rs.

Personal expenditure

S.No.	Particulars	Amount in Rs.

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

S.No.	Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions

S.No.	Particulars	Amount in Rs.

Expenditure incurred at clubs being cost for club services and facilities used.

S.No.	Particulars	Amount in Rs.

Expenditure by way of penalty or fine for violation of any law for the time being force

S.No.	Particulars	Amount in Rs.

Expenditure by way of any other penalty or fine not covered above

S.No.	Particulars	Amount in Rs.

Expenditure incurred for any purpose which is an offence or which is prohibited by law

S.No.	Particulars	Amount in Rs.

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

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

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode

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Nil														
25	Any amount of profit chargeable to tax under section 41 and computation thereof.													
	S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any								
Nil														
26	(i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-												
26	(i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-												
26	(i)A(a)	Paid during the previous year												
		S.No.	Section	Nature of liability						Amount				
Nil														
26	(i)A(b)	Not paid during the previous year												
		S.No.	Section	Nature of liability						Amount				
Nil														
26	(i)B	was incurred in the previous year and was												
26	(i)B(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)												
		S.No.	Section	Nature of liability						Amount				
Nil														
26	(i)B(b)	not paid on or before the aforesaid date												
		S.No.	Section	Nature of liability						Amount				
Nil														
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)														
27	a	Amount of Central Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts										No		
		CENVAT	Amount						Treatment in Profit and Loss/Accounts					
		Opening Balance												
		CENVAT Availed												
		CENVAT Utilized												
		Closing/Outstanding Balance												
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-												
		S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)								
Nil														
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii)											No		
		S.No.	Name of PAN of the person from which shares received.	Name 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											No		
		S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
Nil														
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid otherwise than through an account payee cheque. (Section 69D)											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

U.

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 squared 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 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.
		1	Shree Triveni Developers Pvt Ltd	Ranchi		10350000	No	18850084	Yes-Cheque	Account payee cheque
		2	Swastik Associates	Ranchi		2235000	No	8935000	Yes-Cheque	Account payee cheque
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 during the previous year	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	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 lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				
		Nil								

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31 e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269F received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—										
	S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of loan or deposit or any specified advance received 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 any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)											
32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available										
	S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order Date	U/S	and	Remarks		
	Nil										
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.										
	No										
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.										
	No										
	If yes, please furnish the details below										
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year										
	No										
	If yes, please furnish details of the same										
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73										
	No										
	If yes, please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										
	S.No.	Section	Amount								
	Nil										
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish										
	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	RCHS04879A	194C	Payments to contractors	12373474	12373474	12373474	159760	0	0	0
	2	RCHS04879A	194J	Fees for professional or technical services	93000	85000	85000	8500	0	0	0
34 b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time										
	Yes										
	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										

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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	RCHS04879A		201	295	30/08/2017					
		2	RCHS04879A		201	580	30/08/2017					
		3	RCHS04879A		201	46	05/09/2017					
		4	RCHS04879A		201	113	16/01/2018					
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
		Nil										
35	bB	Finished products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
35	bC	By products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
36		In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
		S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of payment				
		Nil										
37		Whether any cost audit was carried out									No	
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor										
38		Whether any audit was conducted under the Central Excise Act, 1944									No	
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										
39		Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor									No	
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										
40		Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:										
No		Particulars	Previous Year				Preceding previous Year					
a		Total turnover of the assessee	38090500				20188500					

dl

b	Gross profit / Turnover	4042916	38090500	10.61%	1591451	20188500	7.88%
c	Net profit / Turnover	865789	38090500	2.27%	358027	20188500	1.77%
d	Stock-in-Trade Turnover	32750300	38090500	85.98%	31250600	20188500	154.79%
e	Material consumed/ Finished goods produced			%			%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

4) 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

RANCHI
30/07/2018

Name
Membership Number
ERN (Firm Registration Number)
Address

Sachin Singhania
SACHIN SINGHANIA
414206
009576C
ARK MARKET, 2ND FLOOR, BESIDE L
ALPUR THANA, HB ROAD, LALPUR, R
ANCHI, JHARKHAND, 834001.

Form Filing Details

Revision/Original Original

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%	1	14/03/2018	14/03/2018	59621	0	0	0	59621
	2	17/02/2018	17/02/2018	13516	0	0	0	13516
Total of Plant & Machinery @ 15%								73137
Plant & Machinery @ 40%	1	26/08/2017	26/08/2017	51525	0	0	0	51525
	2	14/03/2018	14/03/2018	29492	0	0	0	29492
Total of Plant & Machinery @ 40%								81017

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			0
Total of Plant & Machinery @ 15%			
Plant & Machinery @ 40%			0
Total of Plant & Machinery @ 40%			

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SHREE TRIVENI REALTORS LLP

Statement of Assets & Liabilities as at 31st March, 2018

Particulars		Sch. No.	As at 31/03/2018 (Rs.)	As at 31/03/2017 (Rs.)
I. CONTRIBUTION & LIABILITIES				
(1)	Partner's Funds	1		
	a) Contribution		100,000.00	100,000.00
	b) Reserves & Surplus (surplus being the profit/loss made during the year)		1,745,466.86	947,087.27
(2)	Liabilities			
	a) Secured Loans			
	b) Unsecured Loans (to specify)	2	55,647,017.60	42,711,714.60
	c) Short Term Borrowings			
	d) Creditors/Trade Payables		5,028,806.50	4,099,024.00
	- Advance From Customers		970,060.00	2,268,490.00
	e) Other Liabilities (to specify)	3	370,229.00	70,861.00
	f) Provisions			
	(i) for Taxation		263,706.00	110,940.00
	(ii) for Contingencies			
	(iii) for Insurance			
	(iv) Other Provisions (if any)			
TOTAL			64,125,285.96	50,308,116.87
II. ASSETS				
	a) Gross Fixed Assets		154,153.97	
	Less: Depreciation		31,992.00	
	Net Fixed Assets		122,161.97	
	b) Investments			
	c) Loans and Advances		6,380,032.00	9,280,032.00
	d) Inventories		32,750,300.00	31,250,600.00
	e) Debtors/Trade Receivables			
	f) Cash & Cash Equivalents	4	21,352,521.57	9,769,484.87
	g) Other Assets (to specify)	5	3,520,270.42	8,000.00
TOTAL			64,125,285.96	50,308,116.87

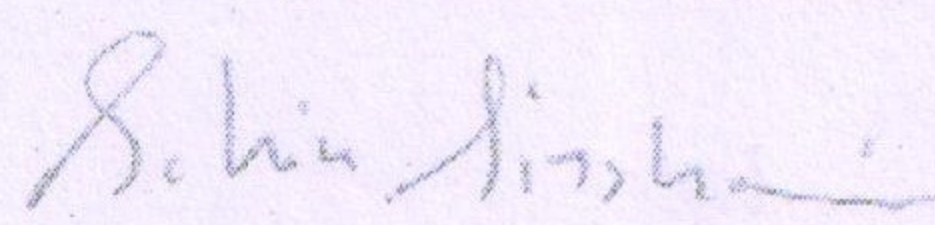
Refer Significant Accounting Policies & Notes On Accounts In Note

As per our report attached.

For P R S N & Co.

Chartered Accountants

Firm Registration Number : (009576C)

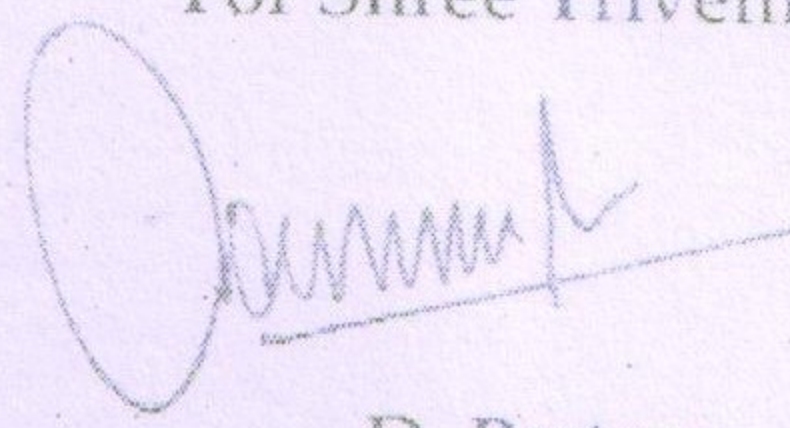


CA Sachin Singhania

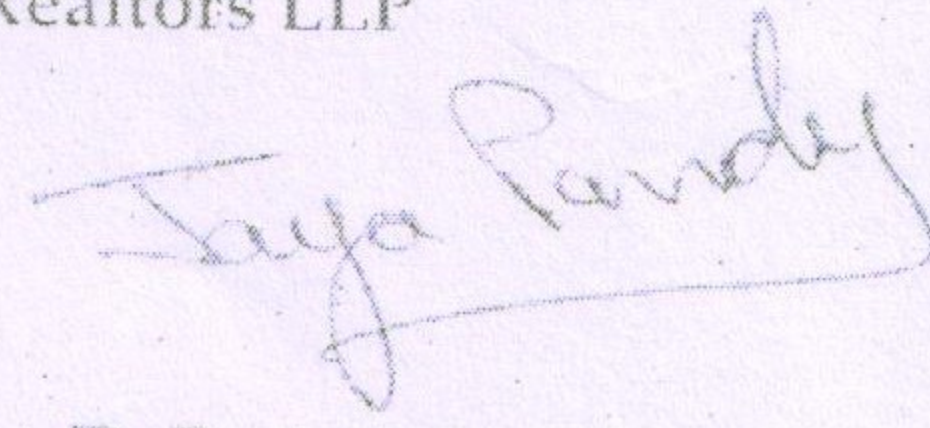
Partner

Membership No 414206

For Shree Triveni Realtors LLP



D. Partner



D. Partner

Ranchi

Date :30/07/2018

SHREE TRIVENI REALTORS LLP

Statement of Profit & Loss for the period
from 01st April; 2017 to 31st March; 2018

Particulars	Sch. No.	31/03/2018 (Rs.)	As at 31/03/2017 (Rs.)
INCOME			
Gross Turnover		38,090,500.00	20,188,500.00
Less : Excise Duty		-	-
Net Turnover		38,090,500.00	20,188,500.00
Other Income		-	13,698.00
Increase/(Decrease) in Stocks [including for raw materials, WIP & finished goods]		1,499,700.00	31,250,600.00
TOTAL		39,590,200.00	51,452,798.00
EXPENSES			
Raw Material Consumed		22,065,587.93	43,335,913.50
Purchase Made for Re-sale		-	-
Consumption of Stores and Spare Parts		1,824,606.71	898,368.00
Power and Fuel		-	-
Personnel Expenses		13,986,849.00	6,631,051.00
Administrative Expenses		197,517.89	85,509.00
Payment to Auditors		20,000.00	20,000.00
Selling Expenses		-	-
Insurance Expenses		-	-
Depreciation		31,992.00	-
Interest		-	-
Other Expenses (to specify)	6	597,856.88	123,929.23
TOTAL		38,724,410.41	51,094,770.73
Profit Before Taxes		865,789.59	358,027.27
Provision for Taxes		263,400.00	110,940.00
Profit After Taxes		602,389.59	247,087.27
Profit Transferred to Partner's account		602,389.59	247,087.27
Profit Transferred to Reserves & Surples		-	-

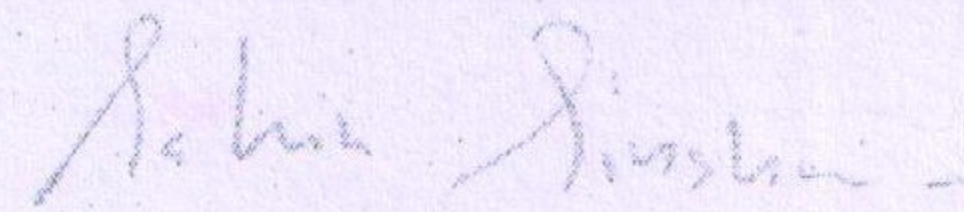
Refer Significant Accounting Policies & Notes On Accounts In Note

As per our report attached.

For P R S N & Co.

Chartered Accountants

Firm Registration Number : (009576C)



CA Sachin Singhania

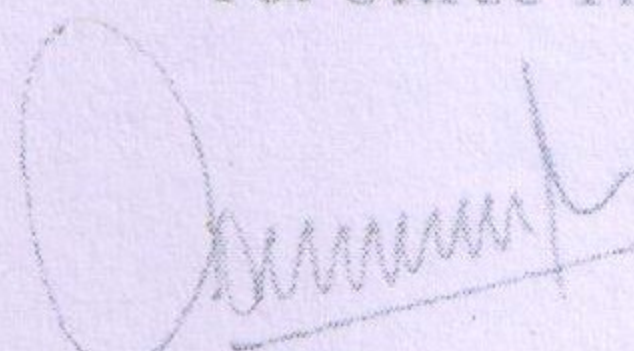
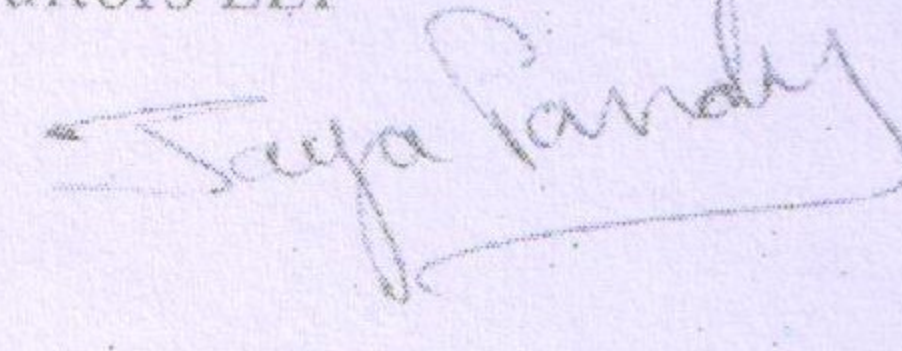
Partner

Membership No 414206

Ranchi

Date :30/07/2018

For Shree Triveni Realtors LLP

D. Partner

D. Partner

Schedules:-

Schedule-1 Partner's Funds

	Particulars	As at 31/03/2018 (Rs.)	As at 31/03/2017 (Rs.)
I.	<u>Partner's Funds</u>		
	Partner's Funds		
	a) Contribution- Fixed Capital		
	Mukesh Pandey	55,000.00	55,000.00
	Pankaj Kumar	25,000.00	25,000.00
	Jaya Pandey	20,000.00	20,000.00
	Total	100,000.00	100,000.00
	b) Floating Capital Partner's - Reserve & Surplus		
	Mukesh Pandey		
	Opeining	520,898.00	
	Add:- Diuring the Year	776,814.00	520,898.00
	Less:- Drawing during the year	808,060.00	
	Closing	489,652.00	520,898.00
	Pankaj Kumar		
	Opeining	236,771.82	
	Add:- Diuring the Year	353,097.00	236,771.82
	Less:- Drawing during the year	16,000.00	
	Closing	573,868.82	236,771.82
	Jaya Pandey		
	Opeining	189,417.45	
	Add:- Diuring the Year	502,478.59	189,417.45
	Less:- Drawing during the year	9,950.00	
	Closing	681,946.04	189,417.45
	Closing	1,745,466.86	947,087.27

Schedule-2 Unsecured Loans

	Particulars	As at 31/03/2018 (Rs.)	As at 31/03/2017 (Rs.)
I.	<u>Unsecured Loans</u>		
	Sawstik Associates	8,935,000.00	6,700,000.00
	Triveni Estate Developers	6,811,490.60	6,461,188.60
	Shree Triveni Developers Pvt Ltd	18,850,084.00	8,500,084.00
	Triveni Intratech Pvt Ltd	21,050,443.00	21,050,442.00
	Total	55,647,017.60	42,711,714.60

Schedule-3 Other Liabilities

	Particulars	As at 31/03/2018 (Rs.)	As at 31/03/2017 (Rs.)
I.	<u>Other Liabilities</u>		
	Other Payable		
	Security Deposit	243,223.00	
	Salary Payable	99,466.00	30,340.00
	Audit Fees Payable	20,000.00	20,000.00
	Professional Fees Payable	800.00	800.00
	ROC Fees Payable	200.00	200.00
	TDS Payable	6,540.00	19,521.00
	Total	370,229.00	70,861.00

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[Signature]

Jaya Pandey
Partner

Schedule-4 Cash & Cash Equivalents

	Particulars	As at 31/03/2018 (Rs.)	As at 31/03/2017 (Rs.)
I.	<u>Cash & Cash Equivalents</u>		
	Cash in Hand	58,210.00	150,664.00
	Cash at Bank	21,294,311.57	9,618,820.87
	Total	21,352,521.57	9,769,484.87

Schedule-5 Other Assets

	Particulars	As at 31/03/2018 (Rs.)	As at 31/03/2017 (Rs.)
I.	<u>Other Assets</u>		
	Advance Tax	250,000.00	-
	GST	2,944,270.42	-
	Licence Fee	320,000.00	-
	Preliminary Exp Written not written off	6,000.00	8,000.00
	Total	3,520,270.42	8,000.00

Schedule-6 Other Expenses

	Particulars	As at 31/03/2018 (Rs.)	As at 31/03/2017 (Rs.)
I.	<u>Other Expenses</u>		
	Bank Charges	9,106.30	10,592.23
	Advertisement	232,318.00	-
	Registration fees	86,040.00	75,000.00
	Licence Fee	80,000.00	-
	Travelling & Conveyance	46,563.00	20,424.00
	Late Fee on GST	4,200.00	4,116.00
	Interest on TDS	1,034.00	1,203.00
	Interest on Income Tax	12,826.00	-
	Professional Fees	93,000.00	9,800.00
	ROC Filing Fee	200.00	200.00
	Misc Expenses	30,569.58	594.00
	Preliminary Exp	2,000.00	2,000.00
	Total	597,856.88	123,929.23

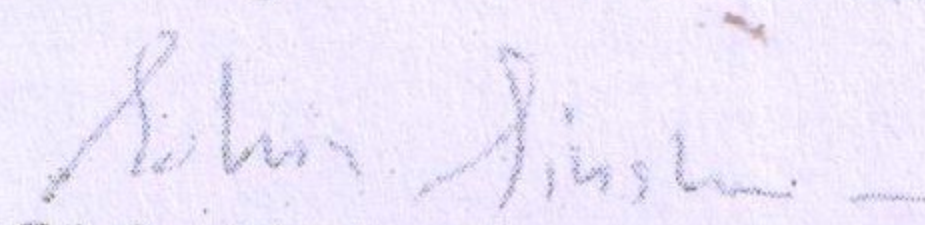
Refer Significant Accounting Policies & Notes On Accounts In Note

As per our report attached.

For P R S N & Co.

Chartered Accountants

Firm Registration Number : (009576C)



CA Sachin Singhania

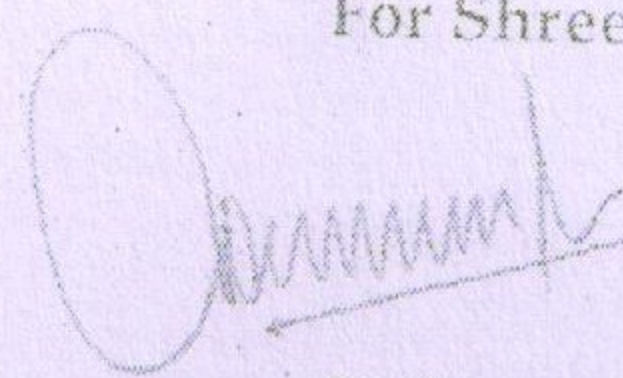
Partner

Membership No 414206

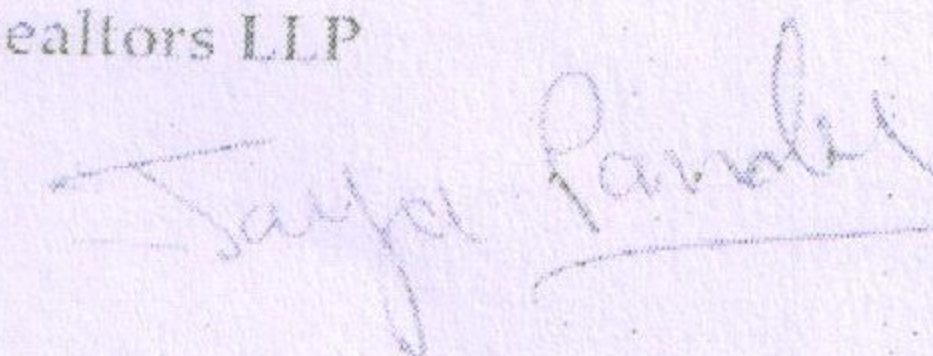
Ranchi

Date :30/07/2018

For Shree Triveni Realtors LLP



D. Partner



D. Partner

M/S SHREE TRIVENI REALTORS LLP

Fortune Plaza, Ashok Nagar, Ranchi

Note-1

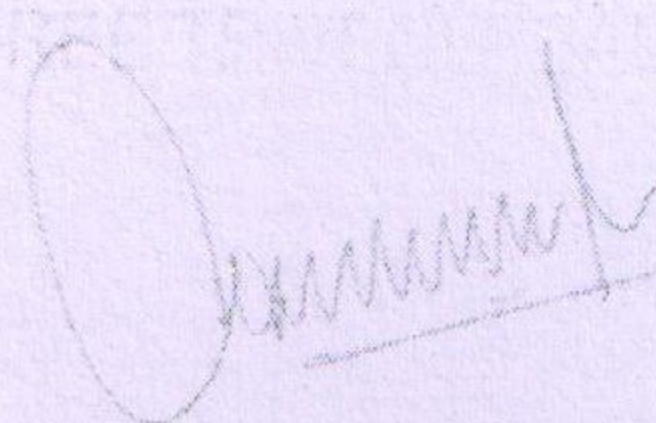
Significant Accounting Policies & Notes on Accounts

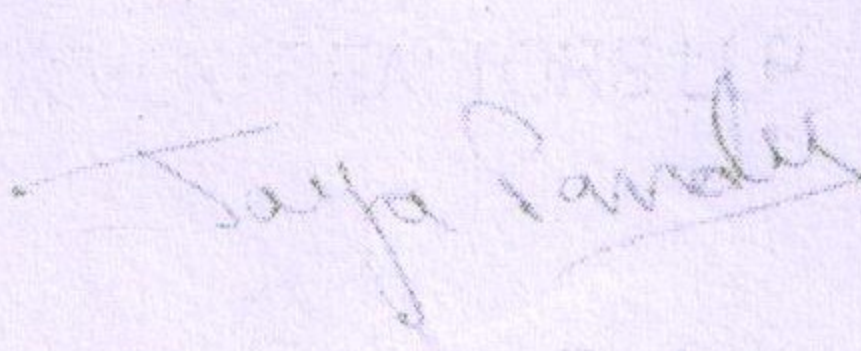
1. **Basis Of Preparation Of Financial Statements:**
The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles.

The firm generally follows mercantile system of accounting & recognizes significant items income & expenditure on accrual basis.
2. **Fixed Assets & Depreciation:**
Fixed Assets are stated at written down value.
Depreciation on Fixed Assets has been provided under written down method.
3. **Foreign Currency Transactions:**
Nil.
4. **Inventories:**
Inventories have been stated at cost as valued and certified by the management.
5. **Employee Retirement Benefits:**
There was no liability for gratuity & therefore no provision for its payments have made.
6. **Revenue Recognition:**
The Firm follows percentage of completion method for recognizing profit on Construction.

Notes on Accounts

1. Internal vouchers have been relied upon wherever external vouchers not found.
2. Advance from Customer, Sundry Creditors & Debtors balances are subject to reconciliation.
3. Sales & Purchase has been verified on test check basis.
4. Cash in hand have been taken as per cash book and certified by the management.


Partner


Partner