

KAMDHENU CITY HOME BUILDERS PVT. LTD.

5/1

Name of Assessee : KAMDHENU CITY HOME BUILDERS PVT. LTD.
Address : SB - 01, HILL VIEW ENCLAVE, MANPITA,
TELCO JAMSHEDPUR-831004
Date of Incorporation : 22-12-2003 Status : Private Limited Company
Permanent Account No. : AACCK5634K Previous Year ended on : 31-03-2017
Ward/Circle/Range : Circle 2 Assessment Year : 2017-18
Aadhar No. :

COMPUTATION OF INCOME

Profits and Gains of Business or Profession

Net Profit/Loss as per Profit & Loss Account	(1379.00)		
Add : Depreciation Taken Separately	143683.00		
	142304.00		
Less : Depreciation	139219.00	3085.00	3085.00
Gross Total Income			3085.00
Total Income			3085.00
Rounded off as per section 288A			3090.00

Tax on Above		896.00	
18.5% of Book Profit	(1379.00)	0.00	
		896.00	
Add : Education Cess		27.00	
Add : Interest		18.00	
Net Tax		941.00	
Tax Paid			
Self Assessment Tax		941.00	
Net Tax		NIL	

Details of all banks accounts held in India at any time during the previous year (excluding dormant accounts)

S. No.	IFS CODE OF THE BANK	NAME OF THE BANK	ACCOUNT NUMBER (of 9 digits or more as per CBS system of the bank)	Cash Deposited during 09.11.16 to 30.12.2016 (if aggregate cash deposits during the period >=Rs.2 lakh)	(tick one account for refund)
1.	HDFC000071:	HDFC Bank Ltd	50200007035161	0	
2.	BKID0004501	BANK OF INDIA	450120100010271	0	✓
3.	IBKL0000903	IDBI BANKS LTD	90310200000202	0	

For KAMDHENU CITY HOME BUILDERS PVT. LTD.

Kamdhenu City Home Builders (P) Ltd.

Uma Shrivastava
Director.

Kamdhenu City Home Builders (P) Ltd.

Pranav
Director.

Assessment Year : 2017-2018

Annexure No.-1
PROPERTY, PLANT & EQUIPMENT

NAME OF ASSET	RAT	OP. BAL.	PURCHASE		TOTAL	SALE	DEP.	CL. BAL.
			1st Half	2nd Half				
Buildings								
Office Space	10%	566919	0	0	566919	0	56692	510227
Group Total		566919.00	0.00	0.00	566919.00	0.00	56,692.00	510227.00
Furniture & Fittings								
Furniture & Fixtures	10%	67149	0	0	67149	0	6715	60434
Group Total		67149.00	0.00	0.00	67149.00	0.00	6,715.00	60434.00
Machinery & Plant								
Air Condition	15%	7534	0	0	7534	0	1130	6404
Plant & Machinery	15%	442245	0	0	442245	0	66337	375908
Office Equipments	15%	21489	19600	0	41089	0	6163	34926
Computer	60%	653	0	0	653	0	392	261
Printer	15%	11932	0	0	11932	0	1790	10142
Group Total		483853.00	19600.00	0.00	503453.00	0.00	75,812.00	427641.00
TOTAL		1117921.00	19600.00	0.00	1137521.00	0.00	139219.00	998302.00

DETAILS OF PURCHASE AND SALE

NAME OF ASSET		Amount	Date of Purchase /	Date Put to Use
			sale	
Office Equipments	Purchase	5,600.00	04-04-2016	04-04-2016
	Purchase	14,000.00	23-08-2016	23-08-2016

Kamdhenu City Home Builders (P) Ltd.
Uma Shukla
 Director.

Kamdhenu City Home Builders (P) Ltd.
R. Sanku
 Director.





Independent Auditors Report

To The Members of,
KAMDHENU CITY HOME BUILDERS PVT. LTD.
JAMSHEDPUR

Report on the Financial Statements

We have audited the accompanying financial statements of KAMDHENU CITY HOME BUILDERS PVT. LTD. , which comprise the Balance Sheet as at March 31, 2017, the Statement of Profit and Loss for the year ended 31.03.2017, 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 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. m

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

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

Opinion

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

- 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 Loss for the year ended on that date;

Report on Other Legal and Regulatory Requirements.

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

- a). We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b). In our opinion proper books of account as required by law have been kept by the Company so far as appear from our examination of those books.
- c). The Balance Sheet, the Statement of Profit and Loss, 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 representation received from the directors as on 31st March, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2017, from being appointed as a director in terms of Section 164(2) of the Act.





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- f). With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure A.
 - g). With respect to the other matters to be included in the Auditors Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note XX to the financial statements;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. The Company has Provided requisite disclosures in its financial Statement as to holdings and dealings in Specified Banks Notes during the Period from 8th November ,2016 to 30th December , 2016 and these are in accordance with the books of accounts maintained by the Company.

Place: JAMSHEDPUR
Date: 31-08-2017



For R.K.SAKHUJA & CO.
Chartered Accountants
Firm Reg.No - 003805C

CA R. K. SAKHUJA
Proprietor

KAMDHENU CITY HOME BUILDERS PVT. LTD.

CIN - U45206JH2003PTC010488

SB-01 HILL VIEW ENCLAVE

MANPITA TELCO

JAMSHEDUR, Jharkhand

Balance Sheet as at 31-03-2017

	Note No.	Current Year (Rs.)	Previous Year (Rs.)
Equity And Liabilities			
Share Holders Fund			
Share Capital	3	280000	280000
Reserves And Surplus	4	6736038	6736979
		7016038	7016979
Non-current Liabilities			
Deferred Tax Liabilities	11	40745	42124
Other Long-term Liabilities	5	563500	563500
		604245	605624
Current Liabilities			
Short-term Borrowings	6	17861502	4181650
Trade Payables	7	186746	623504
Other Current Liabilities	8	200000	-
Short-term Provisions	9	127555	903988
		18375803	5709142
TOTAL		25996086	13331745
Assets			
Non-current Assets			
Property, Plant & Equipment			
Tangible assets	10	1130162	1254245
		1130162	1254245
Current Assets			
Inventories	12	24122573	8081388
Cash And Cash Equivalents	13	509861	1729875
Short-term Loans & Advances	14	47240	266237
Other Current Assets	15	186250	2000000
		24865924	12077500
TOTAL		25996086	13331745

As per our separate report of even date attached

For **R.K.SAKHUJA & CO.**
Chartered Accountants



CA R. K. SAKHUJA
Proprietor
Membership No. 72961
Firm Registration Number :- **003805C**
Place : JAMSHEDPUR
Date : 31-08-2017

For and on behalf of the board of directors of
KAMDHENU CITY HOME BUILDERS PVT. LTD.

Uma Shanker Shukla
Uma Shanker Shukla
[Director]

Paramjit Singh
PARAMJIT SINGH
[DIRECTOR]

KAMDHENU CITY HOME BUILDERS PVT. LTD.

U45206JH2003PTC010488
 SB-01 HILL VIEW ENCLAVE
 MANPITA TELCO
 JAMSHEDPUR, Jharkhand

Notes to financial statements for the year ending 31-03-2017

3. SHARE CAPITAL

	31 March, 2017 Rs.	31 March, 2016 Rs.
Authorised Shares		
100,000 (Previous Year : 100,000) Equity Shares, Rs. 10 Par Value	1000000	1000000
	1000000	1000000
Issued, subscribed and fully paid-up shares		
28,000 (Previous Year : 28,000) Equity Shares, Rs. 10 Par Value	280000	280000
	280000	280000

a. RECONCILIATION OF THE SHARES OUTSTANDING AT THE BEGINNING AND AT THE END OF THE REPORTING PERIOD**Equity**

	31 March, 2017		31 March, 2016	
	No.	Rs.	No.	Rs.
At The Beginning Of The Period	28000	280000	28000	280000
Outstanding at the end of the period	28000	280000	28000	280000

b. DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% SHARES IN THE COMPANY

	31 March, 2017		31 March, 2016	
	No.	% holding in the class	No.	% holding in the class
Equity Shares, Rs. 10 Par Value				
Paramjit Singh Sandhu	10360	37	10360	37
Uma Shanker Shukla	10360	37	10360	37
Umesh Prasad Barnwal	7280	26	7280	26

4. RESERVES AND SURPLUS

	31 March, 2017 Rs.	31 March, 2016 Rs.
Surplus/(deficit) in the statement of profit and loss		
Balance as per the last financial account	6736979	5295969
ADD: Loss For the year	(941)	1441010
Closing Balance to be Shown in Balance Sheet	6736038	6736979
Total Reserves and Surplus	6736038	6736979

5. OTHER LONG-TERM LIABILITIES

	31 March, 2017 Rs.	31 March, 2016 Rs.
Other Long-term Liabilities		
Security Deposits from Allottees	563500	563500
	563500	563500
Net Amount	563500	563500

Kamdhenu City Home Builders (P) Ltd
Omprakash Singh
 Director.



Kamdhenu City Home Builders (P) Ltd.
Prakash
 Director.

KAMDHENU CITY HOME BUILDERS PVT. LTD.

U45206JH2003PTC010488
 SB-01 HILL VIEW ENCLAVE
 MANPITA TELCO
 JAMSHEDPUR, Jharkhand

Notes to financial statements for the year ending 31-03-2017

6. SHORT-TERM BORROWINGS

	31 March, 2017 Rs.	31 March, 2016 Rs.
Deposits		
Advance From Allottees	17861502	4181650
	17861502	4181650
	17861502	4181650

7. CURRENT TRADE PAYABLE

	31 March, 2017 Rs.	31 March, 2016 Rs.
Trade Payables		
Trade Payable	186746	623504
	186746	623504
	186746	623504

8. OTHER CURRENT LIABILITIES

	31 March, 2017 Rs.	31 March, 2016 Rs.
Other payables		
Advance Against Land Sales	200000	0
	200000	0
	200000	0

9. SHORT TERM PROVISION

	31 March, 2017 Rs.	31 March, 2016 Rs.
Short-term Provisions		
Liabilities For Audit Fees	70218	50218
Liability For TDS	0	4870
Service Tax Payable	11919	50461
Provision For Taxation	941	798439
Liability For EPF	19354	0
Liability for ESIC	4590	0
Liability For Wages	20533	0
	127555	903988
	127555	903988

Kamdhenu City Home Builders (P) Ltd.

 Director.

Kamdhenu City Home Builders (P) Ltd.

 Director.



11. DEFERRED TAX LIABILITIES (NET)

	31 March, 2017 Rs.	31 March, 2016 Rs.
Deferred Tax Liabilities		
Deferred Tax Liabilities	40745	42124
Gross deferred tax liability	40745	42124
Net deferred tax liability	40745	42124

12. INVENTORIES

	31 March, 2017 Rs.	31 March, 2016 Rs.
Work-in-progress		
Work-In-Progress	24122573	8081388
	24122573	8081388
	24122573	8081388

13. CASH AND CASH EQUIVALENTS

	31 March, 2017 Rs.	31 March, 2016 Rs.
Cash in Hand		
Cash in Hand	109785	342358
	109785	342358
Balances with Banks		
Bank Of India	52189	1283054
HDFC Bank Ltd.	64551	25256
IDBI Bank Ltd.	283336	79207
	400076	1387517
	509861	1729875

14. SHORT TERM LOAN AND ADVANCES

	31 March, 2017 Rs.	31 March, 2016 Rs.
Balances with government authorities		
TDS	0	18997
Advance Income Tax	0	200000
Income Tax Receivable	47240	47240
	47240	266237
	47240	266237

15. OTHER CURRENT ASSETS

	31 March, 2017 Rs.	31 March, 2016 Rs.
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Kamdhenu City Home Builders (P) Ltd.
(Signature)
 Director.

Kamdhenu City Home Builders (P) Ltd.
(Signature)
 Director.

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KAMDHENU CITY HOME BUILDERS PVT. LTD.

U45206JH2003PTC010488
SB-01 HILL VIEW ENCLAVE
MANPITA TELCO
JAMSHEDPUR, Jharkhand

Notes to financial statements for the year ending 31-03-2017

Other Current Assets

Sundry Advances	186250	2000000
	186250	2000000
	186250	2000000



Kamdhenu City Home Builders (P) Ltd.

Omna Sankar Sena
Director.

Kamdhenu City Home Builders (P) Ltd.

[Signature]
Director.

KAMDHENU CITY HOME BUILDERS PVT. LTD.

CIN - U45206JH2003PTC010488

SB-01 HILL VIEW ENCLAVE

MANPITA TELCO

JAMSHEDUR, Jharkhand

Statement of Profit and Loss for the year ended 31-03-2017

	Note No.	Current Year (Rs.)	Previous Year (Rs.)
Revenue From Operations			
Income			
Revenue From Operations (net)	16	-	54620350
Other Income	17	-	194174
		-	54814524
Expenses			
Direct Expenses	18	608873	1331632
Cost of raw material and components consumed	19	18659432	44854481
Increase/Decrease in inventories of finished goods	20	-24122573	-
Employee benefit expense	21	4155390	4810744
Other expenses	22	536574	1367475
Payment to Auditor	23	20000	34500
		-142304	52398832
		142304	2415692
Earnings Before Interest, Tax, Depreciation And Amortization (ebitda)			
Amortization			
Depreciation And Amortization Expense	24	143683	121875
		-1379	2293817
Earning before exceptional and extra-ordinary items and tax			
Exceptional items	25	-	51170
		-1379	2242647
Profit before tax			
Tax Expenses			
Current Tax		941	798439
Deffered Tax		-1379	3198
		-438	801637
		-941	1441010
Profit/(loss) For The Year From Continuing Operations (a)			
		-941	1441010
Profit/(loss) For The Year			
BASIC (Earnings Per Share)			
Computed On The Basis Of Profit From Continuing Operations	26	-	80
Computed On The Basis of Total Profit For The Year		-	80

As per our separate report of even date attached
For **R.K.SAKHUJA & CO.**
Chartered Accountants

For and on behalf of the board of directors of
KAMDHENU CITY HOME BUILDERS PVT. LTD.

Kamdhenu City Home Builders (P) Ltd.
[Signature]
Director.

Kamdhenu City Home Builders (P) Ltd.
[Signature]
Director.

Note No.

Current Year

Previous Year

(Rs.)

(Rs.)

R.K. Sakhuja

Uma Shanker Shukla

Paramjit Singh

CA R. K. SAKHUJA

Proprietor

Membership No. 72961

Firm Registration Number :- 003805C

Uma Shanker Shukla

[Director]

PARAMJIT SINGH

[DIRECTOR]

Place : JAMSHEDPUR

Date : 31-08-2017



Note No.	Current Year (Rs.)	Previous Year (Rs.)
31 March, 2017	Rs.	31 March, 2016
Rs.		Rs.
Rs.		Rs.
Rs.		Rs.
31 March, 2017	Rs.	31 March, 2016
Rs.		Rs.
Rs.		Rs.
Rs.		Rs.
31 March, 2017	Rs.	31 March, 2016
Rs.		Rs.
Rs.		Rs.
Rs.		Rs.
31 March, 2017	Rs.	31 March, 2016
Rs.		Rs.
Rs.		Rs.
Rs.		Rs.
31 March, 2017	Rs.	31 March, 2016
Rs.		Rs.
Rs.		Rs.
Rs.		Rs.
31 March, 2017	Rs.	31 March, 2016
Rs.		Rs.
Rs.		Rs.
Rs.		Rs.



16. REVENUE FROM OPERATIONS

	31 March, 2017 Rs.	31 March, 2016 Rs.
Sale of products		
Sales of services	0	54620350
Revenue from operations (Gross)	0	54620350
Revenue from operations (Net)	0	54620350

DETAILS OF PRODUCTS SOLD

	31 March, 2017 Rs.	31 March, 2016 Rs.
Sales of services		
Sales of Flats	0	54620350
	0	54620350

17. OTHER INCOME

	31 March, 2017 Rs.	31 March, 2016 Rs.
Other Income		
Fixed Deposits Interest	0	194174
	0	194174

18. COST OF RAW MATERIAL AND COMPONENTS CONSUMED

	31 March, 2017 Rs.	31 March, 2016 Rs.
Inventory at the beginning of the year	8081388	41478758
ADD: Purchases	10578044	11457111
	18659432	52935869
LESS: inventory at the end of the year	0	8081388
Cost of raw material and components consumed	18659432	44854481

DETAILS OF COST OF RAW MATERIAL AND COMPONENTS CONSUMED

	31 March, 2017 Rs.	31 March, 2016 Rs.
Detail of purchase		
Purchases of Building Materials	10578044	11457111
	10578044	11457111
Detail of inventory at the end of the year		
Closing Work in Progress	0	8081388
	0	8081388

19. (INCREASE)/DECREASE IN INVENTORIES

Current Year	Previous Year	(Increase)/
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Kamdhenu City Home Builders (P) Ltd.
Coma Shankar Ghoshla
 Director.

Kamdhenu City Home Builders (P) Ltd.
[Signature]
 Director.



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	Rs.	Rs.	decrease Rs.
Inventories at the end of the year			
Work-in-progress	24122573	0	(24122573)
	24122573	0	(24122573)
	24122573	0	

DETAILS OF INVENTORY

	31 March, 2017 Rs.	31 March, 2016 Rs.
Work-in-progress		
Work in Progress	24122573	0
	24122573	0

20. EMPLOYEE BENEFIT EXPENSE

	31 March, 2017 Rs.	31 March, 2016 Rs.
Staff Salary	769846	1396270
Staff Welfare Expenses	12191	13178
Wages	276540	3401296
Wages Account (Casual)	3036186	0
EPF (Employer Contribution)	47483	0
ESIC (Employer Contribution)	13144	0
	4155390	4810744

21. OTHER EXPENSES

	31 March, 2017 Rs.	31 March, 2016 Rs.
Advertisement Expenses	26994	17970
Bank Charges	2923	2998
Conveyance Expenses	153562	177136
Electricity Charges	186475	195784
News Paper & Periodicals	1800	1356
Office Expenses	11086	64009
Postage & Courier	2516	0
Printing & Stationery	11268	21940
Profession Fees	56000	189030
Puja Expenses	29915	0
Rent, Rates & Taxes	0	548807
Telephone Charges	48635	39327
Miscellaneous Expenses	0	86006
Donation	5400	12800
Fooding & Loding	0	10312
	536574	1367475

22. PAYMENT TO AUDITOR

	31 March, 2017 Rs.	31 March, 2016 Rs.
Payment to Auditor		
Auditor	20000	34500



Kamdhenu City Home Builders (P) Ltd.

Uma Shukla
Director.

Kamdhenu City Home Builders (P) Ltd.

Devi
Director.

KAMDHENU CITY HOME BUILDERS PVT. LTD.

SB-01 HILL VIEW ENCLAVE

MANPITA TELCO

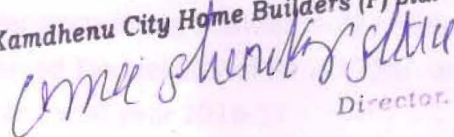
JAMSHEDPUR, Jharkhand

Notes to financial statements for the year ending 31-03-2017

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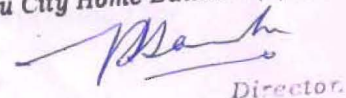
	20000	34500
23. DIRECT EXPENSES		
	31 March, 2017	31 March, 2016
	Rs.	Rs.
Hire Charges	35275	345749
Freight Charges	80848	154104
Repair Maintenance	130543	134400
Loading & Unloading	0	4000
Site Expenses	59847	45082
Consumable Stores	302360	327648
Water Connection Charges	0	320649
	608873	1331632
24. DEPRECIATION AND AMORTIZATION EXPENSE		
	31 March, 2017	31 March, 2016
	Rs.	Rs.
Depreciation of tangible assets	143683	121875
	143683	121875
25. EXCEPTIONAL ITEMS		
	31 March, 2017	31 March, 2016
	Rs.	Rs.
Income Tax Paid	0	51170
	0	51170
26. BASIC (EARNINGS PER SHARE)		
	31 March, 2017	31 March, 2016
Numerator for earning per share		
Profit before taxation (A)	(1379)	2242647
Provision for Income tax	(438)	801637
Profit after taxation (B)	(1379)	2242647
Denominator for earning per share		
Weighted number of equity shares outstanding during the period (C) (in No.)	28000	28000
Earning per share-Basic on the basis of profit from continuing operations (A) / (C) (in Rs.)	0	80
Earning per share-Basic on the basis total profit for the year (B) / (C) (in Rs.)	0	80

Kamdhenu City Home Builders (P) Ltd.



Director.


Kamdhenu City Home Builders (P) Ltd.



Director.

KAMDHENU CITY HOME BUILDERS PRIVATE LTD

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2017

SIGNIFICANT ACCOUNTING POLICIES

COMPANY INFORMATION

The Company is engaged in the business of Promoters & Developers and is running its Project at Near Prakash Nagar Manpita Telco Jamshedpur.

ACCOUNTING CONVENTION

The Accompanying Financial Statements are prepared under historical cost convention and in accordance with the companies Act, 2013 and in all material aspects with applicable Accounting Standards Issued by the Institute of Chartered Accountants of India.

Accounting policies are consistent and are in consonance with generally accepted accounting principles and are prepared on going concern basis using accrual method of accounting.

REVENUE RECOGNITION

The company follows the mercantile system of accounting and recognizes Income & Expenditure on accrual basis.

Sales are accounted on accrual basis. Sales of Products are recognized on the basis of dispatch to the customers, however excise duty is paid as and when the goods are dispatched from the plant premises.

FIXED ASSETS AND DEPRECIATION

- A) Fixed Assets are stated at cost of acquisition including expenses related to such acquisition and installation less accumulated depreciation.
- B) Depreciation on Fixed Assets have been provide on W.D.V method at the rates and inn the manner prescribed under schedule XIV to the Companies act 2013 as amended from time to the including pro rate depreciation on addition/deletions made during the year.

DEPRECIATION

- A) Provision for Taxation has been made in accordance with the Income Tax Laws prevailing for the relevant assessment years.
- B) As per Accounting Standards-22 relating to Deffered Tax, the Company is having net Deferred Tax Liability of Rs. 40,718/- at the year end and Rs 42124/- is provided for the financial year 2016-17

Kamdhenu City Home Builders (P) Ltd.

[Handwritten Signature]

Director.



Kamdhenu City Home Builders (P) Ltd.

[Handwritten Signature]

Director.

02

CALCULATION OF DEFERRED TAX LIABILITY FOR THE ASST. YEAR 2016-17

<u>Difference of WDV</u>	<u>Amount</u>
WDV as on 31.03.2017 as per Accounts	11,30,162.00
WDV as on 31.03.2017 as per Income Tax	9,98,302.00
	1,31,860.00
Deferred Tax Liability	30.90% 40,745.00
Differed Tax Liability as on 01.04.2016	42,124.00

INVENTORY

Inventories are valued at cost .

PROVISIONS, CONTINGENTS LIABILITES AND CONTINGENT ASSETS

Contingent liabilities, if material, are disclosed by way of notes, contingent assets are not recognized or disclosed in the financial statements. A provision is recognized when an enterprises has a present obligation as a result of past event(S) and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation(s), in respect of which a reliable estimate can be made for the amount of obligation.

Break up of expenditure during the year on employees who were in receipt of remuneration for the year not less than Rs. 24,00,000/- per year in aggregate or Rs.2,00,000/- per month where employed for a part of the year-NIL (previous Year-Nil).

Kamdhenu City Home Builders (P) Ltd.
Comal Sankar Ghosh
Director.

Kamdhenu City Home Builders (P) Ltd.
P. Sankar
Director.



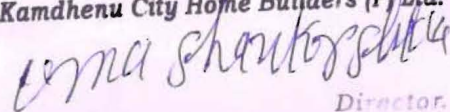
KAMDHENU CITY HOME BUILDERS PVT LTD.

DEPRECIATION CHART FOR F. Y. 2016-17

FOR ASSETS EXISTING AS ON 31.03.2014

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep charged upto 31.03.2016	WDV as on 01.04.2016	Life as per Co. Act, 2013	Life Used till 31/03/2017	Remain ing Life	Salvaged value	Depreciable amount over whole life	Excess Dep. (Already charged)	Rate of Dep.	Dep for the Year 2016-17	Adjusted with Retained Earning	WDV as on 31st Mar 2017
(A) Land														
-	-	-	-	-	0	0	0	-	-	-	0.00%	-	-	-
(B) Buildings														
15.07.2011	Office Space	960,084	203,684	756,400	60.00	4.71	55.29	48,004	912,080	-	4.86%	36,796	-	719,604
(C) Office Equipments														
11.10.2007	Plant & Machinery	83,023	62,654	20,369	15.00	8.47	6.53	4,151	78,872	-	18.10%	3,687	-	16,682
14.10.2011	Plant & Machinery	218,400	116,457	101,943	15.00	4.46	10.54	10,920	207,480	-	18.10%	18,452	-	83,491
14.10.2013	Plant & Machinery	20,000	7,890	12,110	15.00	2.70	12.30	1,000	19,000	-	18.10%	2,192	-	9,918
07.05.2015	Plant & Machinery	11,944	1,949	9,995	15.00	1.90	13.10	597	11,347	-	18.10%	1,809	-	8,186
18.07.2015	Plant & Machinery	15,000	1,919	13,081	15.00	1.71	13.29	750	14,250	-	18.10%	2,368	-	10,713
26.07.2015	Plant & Machinery	10,500	1,302	9,198	15.00	1.68	13.32	525	9,975	-	18.10%	1,665	-	7,533
26.07.2015	Plant & Machinery	18,501	2,294	16,207	15.00	1.68	13.32	925	17,576	-	18.10%	2,933	-	13,274
26.07.2015	Plant & Machinery	200,000	24,795	175,205	15.00	1.68	13.32	10,000	190,000	-	18.10%	31,712	-	143,493
18.08.2015	Plant & Machinery	10,400	1,166	9,234	15.00	1.62	13.38	520	9,880	-	18.10%	1,671	-	7,563
07.09.2015	Plant & Machinery	9,130	933	8,197	15.00	1.56	13.44	457	8,673	-	18.10%	1,484	-	6,713
06.11.2015	Plant & Machinery	66,120	4,787	61,333	15.00	1.40	13.60	3,306	62,814	-	18.10%	11,101	-	50,232
(D) Furniture and Fixtures														
24.06.2009	Furniture & Fixtures	25,574	20,219	5,355	10.00	10.54	(0.54)	1,279	24,295	-	25.89%	1,386	3,969	(0)
27.12.2010	Furniture & Fixtures	29,385	21,600	7,785	10.00	10.20	(0.20)	1,469	27,916	-	25.89%	2,016	5,769	0
24.06.2015	Furniture & Fixtures	3,150	628	2,522	10.00	1.76	8.24	1,278	24,296	-	25.89%	2,875	(353)	-
24.02.2015	Furniture & Fixtures	33,972	867	33,105	10.00	1.10	8.90	1,469	27,916	-	25.89%	4,179	-	28,926
24.02.2015	Printor	12,900	694	12,206	3.00	1.14	1.86	645	12,255	-	39.30%	4,797	645	6,764
Total Assets														
31-Mar-2017		1,728,083	473,838	1,254,245				87,295	1,658,625	-		131,123	10,030	1,113,092

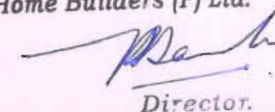
Kamdheni City Home Builders (P) Ltd.



Director.



Kamdheni City Home Builders (P) Ltd.



Director.

NAME OF THE COMPANY
DEPRECIATION CHART FOR F. Y. 2016-17
 FOR ASSETS PURCHASED AFTER 31.03.2017

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Life as per Co. Act, 2013	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Used during the year	Dep for the Year 2014-15	WDV as on 31st Mar 2015
(A) Land									
-	Land		0	-	-	0.00%	0	-	-
(B) Buildings									
	Building	-	60.00	-	-	#DIV/0!	0	-	-
(C) Furniture & fixtures									
(D) PRINTOR									
(E) OFFICE EQUIPMENTS									
04.04.2016	Office Equipments	5,600	15.00	280	5,320	18.10%	361	1,002	4,598
23.08.2016	Office Equipments	14,000	15.00	700	13,300	18.10%	220	1,528	12,472
	Total Assets	19,600		980	18,620			2,530	17,070

Kamdhenu City Home Builders (P) Ltd.
[Signature]
 Director.



Kamdhenu City Home Builders (P) Ltd.
[Signature]
 Director.

Kamdhenu City Home Builders (P)Ltd. 17-18

SB-1, HILL VIEW ENCLAVE, MANPITA,
PO. TELCO COLONY,
JAMSHEDPUR-831004
JHARKHAND.

Trial Balance

1-Apr-2017 to 31-Mar-2018

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	70,16,038.00 Cr			70,16,038.00 Cr
<i>Issued & Subscribed Capital</i>	2,80,000.00 Cr			2,80,000.00 Cr
<i>Reserve & Surplus Account</i>	67,36,038.00 Cr			67,36,038.00 Cr
Loans (Liability)	5,63,500.00 Cr			5,63,500.00 Cr
Security Deposit	5,63,500.00 Cr			5,63,500.00 Cr
Current Liabilities	1,84,16,548.04 Cr	74,40,315.77	1,60,76,646.56	2,70,52,878.83 Cr
Duties & Taxes		8,07,523.52	8,07,523.52	
Provisions	1,27,555.00 Cr	6,49,401.00	6,89,289.00	1,67,443.00 Cr
<i>EPF (Employee Deduction)</i>		40,811.00	40,811.00	
<i>ESIC (Employee Deduction)</i>		5,980.00	5,980.00	
<i>Liability for Audit Fees</i>	70,218.00 Cr		20,000.00	90,218.00 Cr
<i>Liability for Deferred Tax</i>			43,254.00	43,254.00 Cr
<i>Liability for EPF</i>	19,354.00 Cr	1,01,654.00	89,533.00	7,233.00 Cr
<i>Liability for ESIC</i>	4,590.00 Cr	24,942.00	22,141.00	1,789.00 Cr
<i>Liability For TDS</i>		3,574.00	4,824.00	1,250.00 Cr
<i>Liability for Wages</i>	20,533.00 Cr	2,90,143.00	2,93,309.00	23,699.00 Cr
<i>Provision for Taxation</i>	941.00 Cr	941.00		
<i>Service Tax</i>	11,919.00 Cr	1,81,356.00	1,69,437.00	
Sundry Creditors	66,74,276.04 Cr	46,11,229.25	82,72,185.54	1,03,35,232.33 Cr
Creditor Materials		15,26,523.74	15,26,523.74	
Creditors Services		1,72,564.00	1,72,564.00	
Advance Kamdhenu CITY HOMES	1,87,530.00 Cr	2,65,335.00	77,805.00	
A05 H. S. Sandhu	31,000.00 Cr			31,000.00 Cr
A1 Hardware			25,293.44	25,293.44 Cr
Aashi Architect	1,300.00 Dr		1,300.00	
Accrete Engineering Pvt Ltd	15,000.00 Cr	15,000.00		
Adams Lift & Escalator Pvt. Ltd.	61,000.00 Dr		61,000.00	
Advance for Electrical Connection	5,800.00 Dr		5,800.00	
Akhter Ahmad		2,51,250.00	2,75,000.00	23,750.00 Cr
Ambuja Cements Ltd	6,000.00 Dr	2,65,000.00	2,64,999.00	6,001.00 Dr
Ankur Kumar Singh	1,43,500.00 Dr	3,39,500.00	87,100.00	3,95,900.00 Dr
Continental Projects & Marketing		19,052.00	80,638.00	61,586.00 Cr
Dinesh Kumar			28,438.00	28,438.00 Cr
D. N. Upadhyay & Sons			25,00,000.00	25,00,000.00 Cr
Gurdip Singh (Advocate)		31,935.00	31,935.00	
Harnek Singh Sandhu	1,48,000.00 Cr			1,48,000.00 Cr
Hi Tech Enterprises		3,00,000.00	9,26,300.00	6,26,300.00 Cr
Laxmi Corporation		37,359.74	33,992.30	3,367.44 Dr
Mithlesh Sharma	11,910.00 Dr	11,348.00	23,258.00	
M.S.Enterprises	10,000.00 Cr	10,000.00		
Nanji Govindji & Sons	89,445.67 Cr	1,61,707.67	2,39,716.06	1,67,454.06 Cr
Paramjit Singh Sandhu	63,00,000.00 Cr	1,00,000.00		62,00,000.00 Cr
Pareek Logistics	6,270.00 Cr	9,315.00	3,045.00	
Pasa Resources Private Limited	2,031.03 Dr			2,031.03 Dr
Plywood Agencies		1,20,000.00	2,27,857.00	1,07,857.00 Cr
Sales Tax Payable	23,377.30 Cr			23,377.30 Cr
Santosh Kumar Jha(Glass Supp)	3,110.00 Cr	3,110.00		
Santosh Kumar Mishra	16,000.00 Dr		16,000.00	

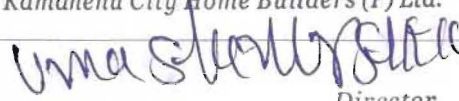
Carried Over
Kamdhenu City Home Builders (P) Ltd.

2,59,96,086.04 Cr 74,40,315.77 1,60,76,646.56 3,46,32,416.83 Cr

Kamdhenu City Home Builders (P) Ltd.



Director.



Director

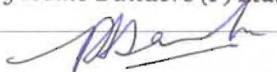
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Kamdhenu City Home Builders (P)Ltd. 17-18

Trial Balance : 1-Apr-2017 to 31-Mar-2018

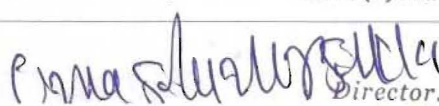
Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	2,59,96,086.04 Cr	74,40,315.77	1,60,76,646.56	3,46,32,416.83 Cr
Shyam Tiles		16,389.00	30,483.00	14,094.00 Cr
S.K.Industrial Corporation	1,094.10 Cr	1,094.10		
Standard Waterproofing Services		90,000.00	1,20,800.00	30,800.00 Cr
Tata Hardware	59,990.00 Cr	64,746.00	4,756.00	
Udaipur Marbles		8,00,000.00	15,07,582.00	7,07,582.00 Cr
Uma Shankar Shukla	47,000.00 Cr			47,000.00 Cr
Advance Against Allotment	1,15,73,972.00 Cr	9,00,000.00	58,76,231.50	1,65,50,203.50 Cr
Advance Kamdhenu Residency	1,13,73,972.00 Cr	7,00,000.00	58,76,231.50	1,65,50,203.50 Cr
B103 Neeraj Kumar Sing & Alka Singh	19,24,331.00 Cr		2,24,519.00	21,48,850.00 Cr
B104 Rakhi Kumari			2,10,937.00	2,10,937.00 Cr
B203 Nagina Singh & Usha Yadav	19,73,352.00 Cr		44,643.00	20,17,995.00 Cr
B204 Kiran Devi & Raj Kishore Sahu	28,52,836.00 Cr		3,24,631.00	31,77,467.00 Cr
B301 Swati Priya			15,80,218.00	15,80,218.00 Cr
B303 Jayram Kumar & Manju Devi	14,99,503.00 Cr		5,30,533.00	20,30,036.00 Cr
B304 Shielendra Kumar Mishra & Adarsh Mishra	27,67,323.00 Cr			27,67,323.00 Cr
B 401 Surbhi Singh			23,660.50	23,660.50 Cr
B403 Seema Singh		7,00,000.00	24,33,362.00	17,33,362.00 Cr
B404 Shanti Devi & Raj Bansh Singh	3,56,627.00 Cr		5,03,728.00	8,60,355.00 Cr
Advance Against Land	2,00,000.00 Cr	2,00,000.00		
Application Money Block B Kamdhenu Residency		1,25,000.00	1,25,000.00	
Deferred Tax Liabilities	40,745.00 Cr	40,745.00		
Output CGST		1,53,208.50	1,53,208.50	
Output SGST		1,53,208.50	1,53,208.50	
Fixed Assets	11,30,162.00 Dr		1,13,155.00	10,17,007.00 Dr
Fixtures & Furniture	28,926.00 Dr		4,179.00	24,747.00 Dr
Office Equipment	17,070.00 Dr		3,089.00	13,981.00 Dr
Office Space Account	7,19,604.00 Dr		35,006.00	6,84,598.00 Dr
Plant & Machinery	3,57,798.00 Dr		64,762.00	2,93,036.00 Dr
Printer Account	6,764.00 Dr		6,119.00	645.00 Dr
Current Assets	2,48,65,924.04 Dr	1,43,71,954.52	1,23,14,704.01	2,69,23,174.55 Dr
Opening Stock	2,41,22,572.97 Dr			2,41,22,572.97 Dr
Opening Stock	2,41,22,572.97 Dr	66,89,726.28		2,41,22,572.97 Dr
Loans & Advances (Asset)	2,33,490.00 Dr	5,01,106.52		7,34,596.52 Dr
Cash-in-hand	1,09,785.00 Dr	34,00,000.00	27,54,280.10	7,55,504.90 Dr
Cash	1,09,785.00 Dr	34,00,000.00	27,54,280.10	7,55,504.90 Dr
Bank Accounts	4,00,076.07 Dr	1,04,70,848.00	95,60,423.91	13,10,500.16 Dr
Bank of India	52,189.10 Dr	19,00,000.00	10,74,022.10	8,78,167.00 Dr
HDFC Bank A/C	64,550.50 Dr	69,825.00	16,551.00	1,17,824.50 Dr
IDBI Bank Ltd.	2,83,336.47 Dr	85,01,023.00	84,69,850.81	3,14,508.66 Dr
Purchase Accounts		69,24,501.30	43,87,129.95	25,37,371.35 Dr
Purchase Material Kamdhenu Residency		41,60,391.78	41,60,391.78	
Purchase Raw Materials		28,004.04	28,004.04	
Purchases (Building Materials)		27,11,639.35	1,74,268.00	25,37,371.35 Dr
Rounding Off		22.60	22.60	
Tax on Purchase		24,443.53	24,443.53	
Direct Expenses		22,09,505.10	3,48,522.00	18,60,983.10 Dr
Consumables Stores		25,019.00		25,019.00 Dr
Electricity Charges		87,077.00	87,077.00	
Electricity Charges Receipts		2,61,345.00	2,61,345.00	
Freight Charges		51,822.10		51,822.10 Dr
Hire Charges		1,58,186.00		1,58,186.00 Dr
Repairs & Maintenance		52,710.00		52,710.00 Dr
Carried Over		3,09,46,276.69	3,32,40,157.52	22,93,880.83 Cr

Kamdhenu City Home Builders (P) Ltd.



Director.

Kamdhenu City Home Builders (P) Ltd.



Director.

continued ...

Kamdhenu City Home Builders (P)Ltd. 17-18

Trial Balance : 1-Apr-2017 to 31-Mar-2018

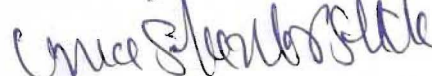
Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		3,09,46,276.69	3,32,40,157.52	22,93,880.83 Cr
Site Expenses		41,373.00	100.00	41,273.00 Dr
Wages Account		3,40,100.00		3,40,100.00 Dr
Wages (Casual)		11,91,873.00		11,91,873.00 Dr
Indirect Incomes		1,200.00	1,200.00	
Discount		1,200.00	1,200.00	
Indirect Expenses		22,93,898.26	17.43	22,93,880.83 Dr
Advertisement A/C.		47,000.00		47,000.00 Dr
Audit Fees		20,000.00		20,000.00 Dr
Bank Charges		16,757.76		16,757.76 Dr
Consultancy Charges		17,300.00		17,300.00 Dr
Conveyance Expenses		1,77,541.00		1,77,541.00 Dr
Deffered Tax		2,509.00		2,509.00 Dr
Depreciation		1,13,155.00		1,13,155.00 Dr
Donation & Subscription		3,000.00		3,000.00 Dr
EPF (Employer Contribution)		48,722.00		48,722.00 Dr
ESIC (Employer Contribution)		16,161.00		16,161.00 Dr
GST (Cenvate Issue)		11,384.50		11,384.50 Dr
Legal Expenses		6,67,167.00		6,67,167.00 Dr
Newspaper & Journals		1,655.00		1,655.00 Dr
Office Expenses		21,219.00	17.43	21,201.57 Dr
Printing & Stationary		11,268.00		11,268.00 Dr
Professional Fees		53,835.00		53,835.00 Dr
Puja Expenses		7,700.00		7,700.00 Dr
Salary		10,04,800.00		10,04,800.00 Dr
Staff Welfare Exp.		12,825.00		12,825.00 Dr
Telephone Expenses		39,899.00		39,899.00 Dr
Grand Total		3,32,41,374.95	3,32,41,374.95	

Kamdhenu City Home Builders (P) Ltd.



Director.

Kamdhenu City Home Builders (P) Ltd.



Director.

Kamdhenu City Home Builders (P)Ltd. 17-18


SB-1, HILL VIEW ENCLAVE, MANPITA,
PO. TELCO COLONY,
JAMSHEDPUR-831004
JHARKHAND.

Profit & Loss A/c

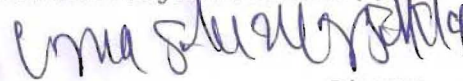
1-Apr-2017 to 31-Mar-2018

Particulars	1-Apr-2017 to 31-Mar-2018	Particulars	1-Apr-2017 to 31-Mar-2018
Opening Stock	2,41,22,572.97	Sales Accounts	
Opening Stock	<u>2,41,22,572.97</u>	Direct Incomes	
Purchase Accounts	25,37,371.35	Closing Stock	3,08,12,299.25
Purchases (Building Materials)	<u>25,37,371.35</u>	Opening Stock	<u>3,08,12,299.25</u>
Direct Expenses	18,60,983.10		
Consumables Stores	25,019.00		
Freight Charges	51,822.10		
Hire Charges	1,58,186.00		
Repairs & Maintenance	52,710.00		
Site Expenses	41,273.00		
Wages Account	3,40,100.00		
Wages (Casual)	<u>11,91,873.00</u>		
Gross Profit c/o	22,91,371.83		
	<u>3,08,12,299.25</u>		
Indirect Expenses	22,93,880.83	Gross Profit b/f	22,91,371.83
Advertisement A/C.	47,000.00	Indirect Incomes	
Audit Fees	20,000.00	Nett Loss	2,509.00
Bank Charges	16,757.76		
Consultancy Charges	17,300.00		
Conveyance Expenses	1,77,541.00		
Deffered Tax	2,509.00		
Depreciation	1,13,155.00		
Donation & Subscription	3,000.00		
EPF (Employer Contribution)	48,722.00		
ESIC (Employer Contribution)	16,161.00		
GST (Cenvate Issue)	11,384.50		
Legal Expenses	6,67,167.00		
Newspaper & Journals	1,655.00		
Office Expenses	21,201.57		
Printing & Stationary	11,268.00		
Professional Fees	53,835.00		
Puja Expenses	7,700.00		
Salary	10,04,800.00		
Staff Welfare Exp.	12,825.00		
Telephone Expenses	<u>39,899.00</u>		
Total	22,93,880.83	Total	22,93,880.83

Kamdhenu City Home Builders (P) Ltd.


Director.

Kamdhenu City Home Builders (P) Ltd.


Director.