

M/s. Anil Mookim & Co. Chartered Accountants

Head Office : O-407A, 2nd Floor, City Centre, Luby Circular Road, P.O. Dhanbad-826001, (Jharkhand)
: Mobile No.9431123442 Email : ca_mookim@yahoo.com Website: www.gstdhanbad.com

Branch Office : * Shanti Kunj, Hill View Park (North), P.O. Asansol-713304, (W.B.)
: * House No.230, Santosh Nagar Colony, Lakhimpur Kheri, Lakhimpur-262701 (U.P.)
: * Flat No.511, City Centre, Luby Circular Road, P.O. Dhanbad-826001, (Jharkhand)

INDEPENDENT AUDITORS' REPORT

TO,
THE PARTNERS
ALOKIK HOMES LLP

Report on the Financial Statements

We have audited annexed Financial Statements of **ALOKIK HOMES LLP**, which comprise the Balance Sheet as at 31st March, 2019 and also the statement of Profit & Loss Account for the period ended on that date and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the LLP in accordance with the Accounting Standards. This responsibility also includes the design, implementation and maintenance of internal control, 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 conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 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 control relevant to the LLP preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting estimates made by managements, 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.



Cont.-P2.

M/s. Anil Mookim & Co. Chartered Accountants

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: 2 :

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the 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 policies generally accepted in India.

- a) in the case of the Balance Sheet, of the state of affairs of the LLP as at 31st March, 2019; and
- b) in the case of the statement of Profit & Loss Account of the Profit of the LLP for the period ended on that date.

Report on other Legal and Regulatory Requirements.

I. We report that:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) in our opinion proper books of account as required by law have been kept by the LLP so far as appears from our examination of those books;
- c) the Balance Sheet and Statement of Profit & Loss Account dealt with by this report are in agreement with the books of account;
- d) in our opinion, the Balance Sheet and the statement of Profit & Loss comply with the Accounting Standards to the extent applicable.

PLACE : DHANBAD
DATED : 27.05.2019

For. M/s. Anil Mookim & Co.
Chartered Accountants
Firm's Registration No. 004402C





(CA A. K. Mookim)
Partner

Membership No. 054175

ALOKIK HOMES LLP

BALANCE SHEET AS AT 31ST MARCH, 2019

S.N.	PARTICULARS	NOTE NO.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
I.	<u>EQUITY AND LIABILITIES</u>			
(A)	<u>SHARE HOLDER'S FUNDS</u>			
	Share Capital	1	2,00,51,000.00	-
	Reserve & Surplus	2	-	-
(B)	<u>NON-CURRENT LIABILITIES</u>			
	Long Term Borrowing		-	-
	Deferred Tax Liabilities (Net)		-	-
	Other Long Term Liabilities		-	-
	Long Term Provisions		-	-
(C)	<u>CURRENT LIABILITIES</u>			
	Short Term Borrowing		-	-
	Trade Payables	3	30,48,034.12	-
	Other Current Liabilities	4	38,49,645.04	-
	Short Term Provisions	5	-	-
	TOTAL		2,69,48,679.16	-
II.	<u>ASSETS</u>			
	<u>NON-CURRENT ASSETS</u>			
(A)	<u>(a) FIXED ASSETS</u>	6		
	(i) Tangible Assets		1,01,532.49	-
	(ii) Intangible Assets		-	-
	(b) Non-Current Investments		-	-
	(c) Deferred Tax Assets (Net)		-	-
	(d) Long Term Loans and Advances		-	-
	(e) Other Non-Current Assets		-	-
(B)	<u>CURRENT ASSETS</u>			
	(a) Current Investments	7	-	-
	(b) Inventories		-	-
	(c) Trade receivables		-	-
	(d) Cash & Cash Equivalent	8	10,64,817.00	-
	(e) Short Term Loans & Advances	9	2,01,17,400.00	-
	(f) Other Current Assets	10	56,64,929.67	-
	TOTAL		2,69,48,679.16	-
III.	Accounting Policies & Notes to the Accounts	15		

The schedules referred above form an integral part of the Balance Sheet and Profit & Loss Account

PLACE : DHANBAD
DATED : 27.05.2019

In terms of our separate report of even date.
For. M/s. Anil Mookim & Co.
Chartered Accountants,
Firm Registration No.004402C

(Signature)

(CA. A. K. Mookim)
Partner
Membership No. 54175



FOR AND BEHALF OF THE BOARD

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ALOKIK HOMES LLP
(Signature)
Designated Partner

ALOKIK HOMES LLP
(Signature)
Designated Partner

ALOKIK HOMES LLP

PROFIT AND LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH 2019

S.N.	PARTICULARS	NOTE NO.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
I.	Revenue from operations	11	-	-
II.	Other Income	12	-	-
III.	Total Revenue (I + II)		-	-
IV.	EXPENSES:			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade		-	-
	Changes in inventories of finished goods		-	-
	Work-in-progress and Stock-in-trade		-	-
	Employee Benefit Expenses		-	-
	Finance costs		-	-
	Depreciation and amortization Expenses	13	-	-
	Other Expenses	14	-	-
	Total Expenses		-	-
V.	Profit before exceptional and extraordinary items and tax (III-IV)		-	-
VI.	Exceptional Item		-	-
VII.	Profit before extraordinary items and tax		-	-
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII-VIII)		-	-
X.	Tax Expense:			
	(1) Current tax		-	-
	(2) Deferred tax (Previous Year Tax Adjusted)		-	-
XI.	Profit (Loss) for the period from continuing operations (IX-X)		-	-
XII.	Balance brought forward from previous year		-	-
XIII.	Balance carried forward to Balance Sheet		-	-

The schedules referred above form an integral part of the Balance Sheet and Profit & Loss Account

In terms of our separate report of even date.

PLACE : DHANBAD

DATED : 27.05.2019

For. M/s. Anil Mookim & Co.

Chartered Accountants,

Firm Registration No.004402C

(Signature)

(CA. A. K. Mookim)

Partner

Membership No. 54175



FOR AND BEHALF OF THE BOARD

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Designated Partner

ALOKIK HOMES LLP

NOTE NO. (1) to (15) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT FOR
THE PERIOD ENDED ON 31.03.2019

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
<u>PARTNER'S CAPITAL</u>	1		
Binay Kumar Tulshyan	10%	2,000,000.00	-
Ramesh Kumar Goyal	40%	8,051,000.00	-
Ritesh Kumar Sharma	25%	10,000,000.00	-
Ashutosh Sharma	25%	-	-
		20,051,000.00	-
<u>RESERVE & SURPLUS</u>	2		
Profit & Loss Account Profit/(loss)		-	-
		-	-
<u>CURRENT LIABILITIES & PROVISIONS</u>			
<u>TRADE PAYABLE</u>	3		
3D Infra		6,384.00	-
Awza Prakashan Private Limited		10,300.00	-
Balajee Steel		421,359.12	-
Bhagwandas Bricks & Concrete Works		568,397.00	-
Dhanbad Plywood Centre		492,079.00	-
Kanta Electric Co.		140,734.00	-
K.G. Sales Corporation		9,063.00	-
Maan Sarovar		79,583.00	-
Media Eleven Private Limited		11,880.00	-
Scope Advertisements & Publicity Private Limited		853,290.00	-
Shree Shakti Industries		454,965.00	-
		3,048,034.12	-
<u>OTHER CURRENT LIABILITIES</u>	4		
<u>BOOKING ADVANCE FOR PLOT</u>			
Abhishek Anand (No. 76)		500,000.00	-
Abhishek Anand (No. 77)		500,000.00	-
Anju Saw (No. 78)		100,000.00	-
Ankit Kumar Saw (No. 81)		1,297,619.04	-
Basab/Rupan Bhattacharya (No. 17)		100,000.00	-
Hemant Kumar Gupta (No. 43)		100,000.00	-
Sanjay Kumar Agarwal (No. 133)		1,100,000.00	-
<u>LIABILITIES FOR EXPENSES</u>			
Audit Fees Payable		25,000.00	-
TDS Payable on Contract		19,426.00	-
TDS Payable on Professional Fees		86,600.00	-
Salary Payable		21,000.00	-
		3,849,645.04	-

ALOKIK HOMES LLP

R-K Goyal
Designated Partner

ALOKIK HOMES LLP

Ritesh Sharma
Designated Partner



ALOKIK HOMES LLP
FLAT NO. E/5, R. NO. 2, GREWAL APARTMENT, GREWAL COLONY, DHANBAD-826001

SCHEDULE-(6)

ANNEXED OF DEPRECIATION AND FIXED ASSETS FOR THE YEAR ENDED AS ON 31ST MARCH, 2019

S.N.	PARTICULARS	RATE OF DEPR.	OPENING BALANCE AS ON 01.04.2018	ADDITION DURING THE YEAR		TOTAL AMOUNT	DEPRECIATION CLAIMED & ALLOWABLE	SALE	CLOSING BALANCE AS ON 31.03.2019
				BEFORE 30.09.2018	AFTER 01.10.2018				
1	<u>BLOCK - (I)</u> Air Condition	15%	-	-	78,515.63	78,515.63	5,888.67	-	72,626.96
2	LED T.V.	15%	-	-	31,249.22	31,249.22	2,343.69	-	28,905.53
			-	-	109,764.85	109,764.85	8,232.36	-	101,532.49

ALOKIK HOMES LLP
R-K Grewal
 Designated Partner

ALOKIK HOMES LLP
Prakash Kumar
 Designated Partner



ALOKIK HOMES LLP

NOTE NO. (1) to (15) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT
FOR THE PERIOD ENDED ON 31.03.2019

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
SHORT TERM PROVISIONS			
Provision for Taxation	5	-	-
CURRENT INVESTMENTS			
INVESTMENT IN EQUITY ENSTRUMENTS			
	7	-	-
CASH & BANK BALANCES			
Cash-in-Hand	8	-	-
Chequ-in-Hand		10,00,000.00	-
Indusind Bank Ltd., Saraidhela (C/A. No.201002823073) (FSC Code : IND0001416)		64,817.00	-
		10,64,817.00	-
SHORT TERM LOANS & ADVANCES			
Ashi Associates, Jaipur	9	1,00,000.00	-
Inox Leisure Limited		17,400.00	-
Surya Infra Structure & Developers		2,00,00,000.00	-
		2,01,17,400.00	-
OTHER CURRENT ASSETS			
Amount Receivable from Party (GST)	10	3,31,549.46	-
		3,31,549.46	-
PRELIMINERY EXPENSES			
		22,400.00	-
		22,400.00	-
WORK-IN-PROGRESS			
Acc Cement		2,10,602.00	-
Building Material-Door, Window, Shutter & Angles		4,13,166.25	-
Building Material-Electrical Items		1,80,650.03	-
Building Material-TMT Saria		7,75,693.32	-
Fly Ash Bricks		11,70,975.00	-
Sanatairy Items		1,91,414.99	-
Advertisement & Promotions		19,33,107.00	-
Audit Fees		25,000.00	-
Depreciation on Fixed Assets		8,232.36	-
Round Off		-4.58	-
GST Input W/O		4,02,143.84	-
		53,10,980.21	-
		56,64,929.67	-

ALOKIK HOMES LLP
R-K 6044
Designated Partner

ALOKIK HOMES LLP
D. H. Sharma
Designated Partner



ALOKIK HOMES LLP

NOTE NO. (1) to (15) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT
FOR THE PERIOD ENDED ON 31.03.2019

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
<u>SHORT TERM PROVISIONS</u>			
Provision for Taxation	5	-	-
<u>CURRENT INVESTMENTS</u>			
<u>INVESTMENT IN EQUITY ENSTRUMENTS</u>			
<u>CASH & BANK BALANCES</u>			
Cash-in-Hand	8	-	-
Chequ-in-Hand		10,00,000.00	-
Indusind Bank Ltd., Saraidhela (C/A. No.201002823073) (FSC Code : IND0001416)		64,817.00	-
		10,64,817.00	-
<u>SHORT TERM LOANS & ADVANCES</u>			
Ashi Associates, Jaipur	9	1,00,000.00	-
Inox Leisure Limited		17,400.00	-
Surya Infra Structure & Developers		2,00,00,000.00	-
		2,01,17,400.00	-
<u>OTHER CURRENT ASSETS</u>			
Amount Receivable from Party (GST)	10	3,31,549.46	-
		3,31,549.46	-
<u>PRELIMINERY EXPENSES</u>			
		22,400.00	-
		22,400.00	-
<u>WORK-IN-PROGRESS</u>			
Acc Cement		2,10,602.00	-
Building Material-Door, Window, Shutter & Angles		4,13,166.25	-
Building Material-Electrical Items		1,80,650.03	-
Building Material-TMT Saria		7,75,693.32	-
Fly Ash Bricks		11,70,975.00	-
Sanatairy Items		1,91,414.99	-
Advertisement & Promotions		19,33,107.00	-
Audit Fees		25,000.00	-
Depreciation on Fixed Assets		8,232.36	-
Round Off		-4.58	-
GST Input W/O		4,02,143.84	-
		53,10,980.21	-
		56,64,929.67	-

ALOKIK HOMES LLP
R-K 504
Designated Partner

ALOKIK HOMES LLP
D. H. Sharma
Designated Partner



ALOKIK HOMES LLP

NOTE NO. (1) to (15) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT
FOR THE PERIOD ENDED ON 31.03.2019

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
<u>REVENUE FROM OPERATIONS</u>	11		
Sales		-	-
		-	-
<u>OTHER INCOME</u>	12		
Discount Received		-	-
		-	-
<u>DEPRECIATION & AMORTISATION EXPENSES</u>	13		
Preliminary Expenses Written Off		-	-
Depreciation on Fixed Assets		-	-
		-	-
<u>OTHER EXPENSES</u>	14		
		-	-
		-	-

ALOKIK HOMES LLP
R-K-Goyal
 Designated Partner

ALOKIK HOMES LLP
R. K. Goyal
 Designated Partner



ALOKIK HOMES LLP

14) ACCOUNTING POLICIES & NOTES ON ACCOUNT:

A) Significant Accounting Policies

1) METHOD OF ACCOUNTING:

- a) The accounts of the company are prepared under the historical cost convention using the mercantile system of accounting and on the accounting principle of a going concern. All related expenses to the projects have been debited to Capital Work-in-progress.
- b) Accounting policies not specifically referred to are consistent with generally accepted accounting principles.
- c) All Expenditure & Income to the extent considered payable or receivable respectively are accounted for on accrual basis.
- d) Provision for Income-Tax has not been made in the accounts for the period from 19.09.2018 to 31.03.2019.

2) FIXED ASSETS:

Fixed Assets are stated at historical cost.

3) DEPRECIATION:

Depreciation on fixed assets has been provided on written down value for the period ended.

- 4) The schedules referred to in the Balance Sheet and Profit & Loss Account form an integral part of the accounts.

ALOKIK HOMES LLP

R. K. Gaur
Designated Partner

ALOKIK HOMES LLP

Prateek Sharma
Designated Partner

