# TAX AUDIT REPORT

**U/S 44AB OF THE INCOME TAX ACT, 1961**

## VAISHNOVDEVI REALITY PRIVATE LIMITED

PLOT NO-138 KINGSTON,
OPP.GREEN CITY, BHATA
PAL
SURAT,
GUJARAT-394510

**ACCOUNTING YEAR 2017-2018**
**ASSESSMENT YEAR 2018-2019**


**ESHA N. PANWALA**
**CHARTERED ACCOUNTANTS**
**B-4, RATNADEEP SOCIETY,**
**NR. ALTHAN TENAMENT,**
**BHATAR CHAR RASTA, SURAT 395017**

**ESHA NIKUNJ PANWALA**
Chartered Accountants
B-4, Ratnadeep Society, Nr .Althan Tenament, Bhatar Char Rasta, Surat-395017 Gujarat
Phone : 9173731845, E-Mail : ittaxconsult3@yahoo.co.in

**Form No 3CA**
**[See rule 6G(1)(a)]**
**Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law**

1. I report that the statutory audit of VAISHNODEVI REALTY PRIVATE LIMITED, PLOT NO 138, KINGSTON , OPP. GREEN CITY, BHATA, PAL, SURAT, GUJARAT-394510. PAN - AAECV4824A was conducted by M/s - in pursuance of the provisions of the Companies Act Act, and I annex hereto a copy of my audit report dated 28/08/2018 along with a copy each of -
   (a) the audited Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018
   (b) the audited balance sheet as at 31st March, 2018
   (c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

**For -**
**Chartered Accountants**

ESHA N. PANWALA M.NO. 136772 SURAT CHARTERED ACCOUNTANTS

Esha

**Esha Nikunj Panwala**
**M. No. : 136772**
**FRN : 00000000**
**B-4, Ratnadeep Society, Nr .Althan Tenament,**
**Bhatar Char Rasta, Surat-395017 Gujarat**

**Date : 28/10/2018**
**Place : Surat**

## FORM NO. 3CD
**[See rule 6G(2)]**
**Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961**

### PART-A

1 Name of the assessee : **VAISHNODEVI REALTY PRIVATE LIMITED**

2 Address : **PLOT NO 138, KINGSTON , OPP. GREEN CITY, BHATA, PAL, SURAT, GUJARAT-394510**

3 Permanent Account Number : **AAECV4824A**

4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same : **Yes**

| SN | Type | Registration Number |
|---|---|---|
| 1 | Goods and Services Tax (GUJARAT) | 24AAECV4824A1ZR |
| 2 | Sales Tax/VAT (GUJARAT) | 24222400716 |
| 3 | Service Tax | AAECV4824ASD001 |
| 4 | Sales Tax/VAT (GUJARAT) | 24722400716 |

5 Status : **Company**

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

| SN | Type |
|---|---|
| 1 | Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits |

### PART-B

9 a **If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios** : **NA**

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. : **NA**

10 a Nature of business or profession. :

| Sector | Sub sector | Code |
|---|---|---|
| CONSTRUCTION | Building installation(06003) | 06003 |

b If there is any change in the nature of business or profession, the particulars of such change. : **No**

| Business | Sector | Sub sector | Code |
|---|---|---|---|
| Nil | Nil | Nil | Nil |

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : **Yes**

| Books prescribed |
|---|
| PURCHASE REGISTER,CASH BOOK,BANK BOOK,GENERAL LEDGERS,JORNAL REGISTER,SALE RGISTER,ETC |

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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.)

| Books maintained | Address line 1 | Address line 2 | City/Town/District | State | Pincode |
|---|---|---|---|---|---|

| | | | | | |
|---|---|---|---|---|---|
| PURCHASE REGISTER,CASH BOOK,BANK BOOK,GENERAL LEDGERS,JORNAL REGISTER,SALE RGISTER,ETC | PLOT NO 138, KINGSTON , OPP. GREEN CITY, BHATA, PAL | | SURAT | GUJARAT | 394510 |

c List of books of account and nature of relevant documents examined. : **PURCHASE REGISTER,CASH BOOK,BANK BOOK,GENERAL LEDGERS,JORNAL REGISTER,SALE RGISTER,ETC**

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) : **No**

| Section | Amount |
|---|---|
| Nil | Nil |

13 a Method of accounting employed in the previous year. : **Mercantile system**

b Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : **No**

c If answer to(b) above is In the affirmative, give details of such change ,and the effect thereof on the profit or loss. :

| Particulars | Increase in profit | Decrease in profit |
|---|---|---|
| Nil | Nil | Nil |

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**

e If answer to (d) above is in the affirmative, give details of such adjustments: :

| ICDS | Increase in profit | Decrease in profit | Net Effect |
|---|---|---|---|
| Nil | Nil | Nil | Nil |
| **Total** | **Nil** | **Nil** | **Nil** |

f Disclosure as per ICDS: : **AS PER ANNEXURE 'I'**

14 a Method of valuation of closing stock employed in the previous year. : **AT COST OR NET REALISABLE VALUE**

b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. : **No**

| Particulars | Increase in profit | Decrease in profit |
|---|---|---|
| Nil | Nil | Nil |

15 Give the following particulars of the capital asset converted into stock-in-trade: -

| Description of capital asset | Date of acquisition | Cost of acquisition | Amount at which asset is converted in to stock in trade |
|---|---|---|---|
| NA | NA | NA | NA |

16 Amounts not credited to the profit and loss account, being: -

a The items falling within the scope of section 28. : **NA**

b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned. : **NA**

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| | | | | |
|---|---|---|---|---|
| | c | Escalation claims accepted during the previous year. | : | **NA** |
| | d | Any other item of income. | : | **NA** |
| | e | Capital receipt, if any. | : | **NA** |

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: : **NA**

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 following form :- : **AS PER ANNEXURE 'II'**

19 Amount admissible under sections 32AC/33AB/33ABA/35/35ABB/35AC/35CCA/35CCB/35D/35DD/35DDA/35E :

| 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. |
|---|---|---|
| 35D | 0 | 370200 |

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)] : **NA**

b Any sum received from the employees towards contributions to any provident fund or superannuation fund or any other fund mentioned in section 2(24)(x); and due date for payment and the actual date of payment to the concerned authorities under section 36(1)(va):- : **AS PER ANNEXURE 'III'**

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 : **NA**

Personal expenditure : **NA**

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

Expenditure incurred at clubs being entrance fees and subscriptions :

| Particulars | Amount |
|---|---|
| Nil | Nil |

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

| Particulars | Amount |
|---|---|
| Nil | Nil |

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

| Particulars | Amount |
|---|---|
| INTEREST ON TDS | 84097 |
| INTEREST ON SERVICE TAX | 33649 |
| PF PENALTY | 81758 |

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

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

b Amounts inadmissible under section 40(a):-

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

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

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Address line 1 | Address line 2 | City/Town/ District | Pincode |
|---|---|---|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA | NA | NA | NA |

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

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Address line 1 | Address line 2 | City/Town /District | Pincode | Amount of tax deducted |
|---|---|---|---|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |

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

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

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Address line 1 | Address line 2 | City/Town/ District | Pincode |
|---|---|---|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA | NA | NA | NA |

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Address line 1 | Address line 2 | City/Town/District | Pincode | Amount of tax deducted | Amount out of (VI) deposited, if any |
|---|---|---|---|---|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |

iii. as payment referred to in sub-clause (ib)

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

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Address line 1 | Address line 2 | City/Town/ District | Pincode |
|---|---|---|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA | NA | NA | NA |

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Address line 1 | Address line 2 | City/Town/District | Pincode | Amount of levy deducted | Amount out of (VI) deposited, if any |
|---|---|---|---|---|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |

iv. Fringe benefit tax under sub-clause (ic) : **Nil**

v. Wealth tax under sub-clause (iia) : **Nil**

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : **Nil**

vii. Salary payable outside india/to a non resident without TDS etc. Under sub-clause (iii)

| Date of payment | Amount of payment | Name of the payee | PAN of the payee | Address line 1 | Address line 2 | City/Town/District | Pincode |
|---|---|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA | NA | NA |

viii. Payment to PF/other fund etc. under sub-clause (iv) : **Nil**

ix. Tax paid by employer for perquisites under sub-clause (v) : **Nil**

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c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof

| Particulars | Section | Amount debited to P/L A/C | Amount admissible | Amount inadmissible | Remarks |
|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA |

d Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details : **Yes**

| Date of payment | Nature of payment | Amount | Name of the payee | PAN of the payee |
|---|---|---|---|---|
| Nil | Nil | Nil | Nil | Nil |

: It is not possible for us to verify whether the payment in excess of Rs. 10000/- Rs. 35000/- in case of plying, hiring or leasing goods carriage have been made by otherwise than by account payee cheque/ draft as the necessary evidence are not in possetion of the assessee.

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) : **Yes**

| Date of payment | Nature of payment | Amount | Name of the payee | PAN of the payee |
|---|---|---|---|---|
| Nil | Nil | Nil | Nil | Nil |

e provision for payment of gratuity not allowable under section 40A(7) : **Nil**

f any sum paid by the assessee as an employer not allowable under section 40A(9) : **Nil**

g Particulars of any liability of a contingent nature : **NA**

h Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income : **NA**

i amount inadmissible under the proviso to section 36(1)(iii) : **Nil**

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : **Nil**

23 Particulars of any payment made to persons specified under section 40A(2)(b). : **AS PER ANNEXURE 'IV'**

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

| Section | Description | Amount |
|---|---|---|
| NA | NA | NA |

25 Any amounts of profits chargeable to tax under section 41 and computation thereof : **NA**

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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:-

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:-

(a) Paid during the previous year :

| Section | Nature of Liability | Amount |
|---|---|---|
| NA | NA | NA |

(b) Not paid during the previous year; :

| Section | Nature of Liability | Amount |
|---|---|---|
| NA | NA | NA |

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1); : **AS PER ANNEXURE 'V'**

(b) Not paid on or before the aforesaid date. :

| Section | Nature of Liability | Amount |
|---|---|---|
| NA | NA | NA |

state whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account : **No**

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) 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/Input Tax Credit(ITC) in accounts. : **No**

b Particulars of income or expenditure of prior period credited or debited to the profit and loss account. : **NA**

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)(viia), if yes, please furnish the details of the same. : **No**

| Name of the person from which shares received | PAN of the person | Name of the company from which shares received | CIN of the company | No. of shares received | Amount of consideration paid | Fair market value of shares |
|---|---|---|---|---|---|---|
| Nil | Nil | Nil | Nil | Nil | Nil | 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**

| Name of the person from which consideration received for issue of shares | PAN of the person | No. of shares | Amount of consideration received | Fair market value of the shares |
|---|---|---|---|---|
| Nil | Nil | Nil | Nil | Nil |

A Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details: : **No**

| Nature of income | Amount |
|---|---|
| Nil | Nil |

B Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details: : **No**

| Nature of income | Amount |
|---|---|
| Nil | Nil |

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30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque,(Section 69D) : **No**

| Name of person from whom | PAN of the person | Address line 1 | Address line2 | City/Town/District | State | Pincode | Amount borrowed | Date of borrowing | Amount due including | Amount repaid | Date of repayment |
|---|---|---|---|---|---|---|---|---|---|---|---|

| amount borrowed or repaid on hundi | | | | | | | | | interest | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |

A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details : **No**

| Under which clause of sub-section (1) of section 92CE primary adjustment is made? | Amount of primary adjustment | Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE | If yes, whether the excess money has been repatriated within the prescribed time | If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time | Expected date of repatriation of money |
|---|---|---|---|---|---|
| Nil | Nil | Nil | Nil | Nil | Nil |

B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details : **No**

| Amount of expenditure by way of interest or of similar nature incurred | Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year | Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above | Details of interest expenditure brought forward as per sub-section (4) of section 94B | | Details of interest expenditure carried forward as per sub-section (4) of section 94B | |
|---|---|---|---|---|---|---|
| | | | Assessment Year | Amount | Assessment Year | Amount |
| Nil | Nil | Nil | Nil | Nil | Nil | Nil |

C Whether the assessee has entered into an impermissible avoidance arrangement,as referred to in section 96, during the previous year. (This Clause is applicable from 1st April,2019) : **NA**

| Nature of the impermissible avoidance arrangement | Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement |
|---|---|
| NA | NA |

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 :- : **AS PER ANNEXURE 'VI'**

**b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-** : **AS PER ANNEXURE 'VII'**

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(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

| Name of the Payer | Address of the Payer | PAN of the Payer | Nature of transaction | Amount of receipt | Date Of receipt |
|---|---|---|---|---|---|
| Nil | Nil | Nil | Nil | Nil | Nil |

(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

| Name of the Payer | Address of the Payer | PAN of the Payer | Amount of receipt |
|---|---|---|---|
| Nil | Nil | Nil | Nil |

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

| Name of the Payee | Address of the Payee | PAN of the Payee | Nature of transaction | Amount of Payment | Date Of Payment |
|---|---|---|---|---|---|
| Nil | Nil | Nil | Nil | Nil | Nil |

(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

| Name of the Payee | Address of the Payee | PAN of the Payee | Amount of Payment |
|---|---|---|---|
| Nil | Nil | Nil | Nil |

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:— : **AS PER ANNEXURE 'VIII'**

: It is not possible for us to verify whether the loan / deposit was taken or accepted / repayment otherwise than by account payee cheque/ draft as the necessary evidence are not in possetion of the assessee.

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:—

| Name of the payer | Address of the payer | PAN of the payer | Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year |
|---|---|---|---|
| Nil | Nil | Nil | Nil |

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

| Name of the payer | Address of the payer | PAN of the payer | Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year |
|---|---|---|---|
| Nil | Nil | Nil | Nil |

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

| Serial No: | Assessment Year: | Nature of loss /Depreciation allowance | Amount as returned | Amount as assessed | Order No and Date | Remarks |
|---|---|---|---|---|---|---|
| 1 | NA | NA | NA | NA | NA | NA |

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**

ESHAN N. PANWALA M.NO. 136772 SURAT CHARTERED ACCOUNTANTS c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. : **No**

d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. : **No**

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

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

:

| Section under which deduction is claimed | Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any,specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc, issued in this behalf. |
|---|---|
| Nil | 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: : **Yes**

| 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 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| SRTV03510D | 192 | Salary | 6393531 | 6393531 | 6393531 | 923086 | 0 | 0 | 0 |
| SRTV03510D | 194A | Interest other than Interest on securities | 84665751 | 84665751 | 84665751 | 8466578 | 0 | 0 | 0 |
| SRTV03510D | 194C | Payments to contractors | 118896758 | 118896758 | 118896758 | 1420214 | 0 | 0 | 0 |
| SRTV03510D | 194H | Commission or brokerage | 3138000 | 3138000 | 3138000 | 156900 | 0 | 0 | 0 |
| SRTV03510D | 194J | Fees for professional or technical services | 1570878 | 1570878 | 1570878 | 157088 | 0 | 0 | 0 |

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b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes ,please furnish the details: : **Yes**

| 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 | If not, please furnish list of details/transactions which are not reported |
|---|---|---|---|---|---|

| | | | | about all transactions which are required to be reported | |
|---|---|---|---|---|---|
| SRTV03510D | Form 24Q | 31-07-2017 | 31-07-2017 | Yes | |
| SRTV03510D | Form 26Q | 31-07-2017 | 31-07-2017 | Yes | |
| SRTV03510D | Form 24Q | 31-10-2017 | 31-10-2017 | Yes | |
| SRTV03510D | Form 26Q | 31-10-2017 | 31-10-2017 | Yes | |
| SRTV03510D | Form 24Q | 31-01-2018 | 29-01-2018 | Yes | |
| SRTV03510D | Form 26Q | 31-01-2018 | 29-01-2018 | Yes | |
| SRTV03510D | Form 24Q | 31-05-2018 | 31-05-2018 | Yes | |
| SRTV03510D | Form 26Q | 31-05-2018 | 31-05-2018 | Yes | |

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

| Tax deduction and Collection Account Number(TAN) | Amount of interest under section 201(1A)/206C(7) is payable | Amount paid out of column (2) | Date of payment. |
|---|---|---|---|
| SRTV03510D | 73242 | 28 | 20-05-2017 |
| SRTV03510D | 0 | 163 | 07-06-2017 |
| SRTV03510D | 0 | 43960 | 26-07-2017 |
| SRTV03510D | 0 | 11212 | 26-07-2017 |
| SRTV03510D | 0 | 8 | 26-07-2017 |
| SRTV03510D | 0 | 342 | 26-07-2017 |
| SRTV03510D | 0 | 102 | 26-07-2017 |
| SRTV03510D | 0 | 75 | 31-07-2017 |
| SRTV03510D | 0 | 76 | 07-07-2017 |
| SRTV03510D | 0 | 5850 | 26-07-2017 |
| SRTV03510D | 0 | 434 | 05-08-2017 |
| SRTV03510D | 0 | 43960 | 26-07-2017 |
| SRTV03510D | 0 | 102 | 26-07-2017 |
| SRTV03510D | 0 | 43960 | 26-07-2017 |
| SRTV03510D | 0 | 28 | 20-05-2017 |
| SRTV03510D | 0 | 113 | 05-08-2017 |
| SRTV03510D | 0 | 11953 | 28-02-2018 |
| SRTV03510D | 0 | 1330 | 28-02-2018 |
| SRTV03510D | 477 | 259 | 07-10-2017 |
| SRTV03510D | 0 | 225 | 01-09-2017 |
| SRTV03510D | 0 | 8 | 26-07-2017 |
| SRTV03510D | 0 | 43960 | 26-07-2017 |
| SRTV03510D | 0 | 13 | 26-07-2017 |
| SRTV03510D | 18 | 20 | 06-01-2018 |
| SRTV03510D | 0 | 43960 | 26-07-2017 |
| SRTV03510D | 1232 | 1232 | 27/10/2018 |

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

| Item Name | Unit | Opening stock | Purchase during the previous year | Sale during the previous year | Closing Stock | Shortage/Excess, if any |
|---|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA | NA |

b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

| Item Name | Unit | Opening stock | Purchase during the previous year | Consumption during previous year | Sales during previous year | Closing Stock | Yield of finished product | % of yield | Shortage/ Excess, if any |
|---|---|---|---|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |

(B) Finished products

| Item Name | Unit | Opening | Purchase | quantity | Sales | Closing | Shortage/Ex |
|---|---|---|---|---|---|---|---|

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| | | stock | during the previous year | manufactured during the previous year | during previous year | Stock | cess, if any |
|---|---|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA | NA | NA |

(B) By products

| Item Name | Unit | Opening stock | Purchase during the previous year | quantity manufactured during the previous year | Sales during previous year | Closing Stock | Shortage/Excess, if any |
|---|---|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA | NA | NA |

36 In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms : **NA**

A Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:- : **No**

| Amount received | Date of receipt |
|---|---|
| Nil | Nil |

37 Whether any cost audit was carried out. ?" : **No**

38 Whether any audit was conducted under the Central Excise Act, 1944. ? : **No**

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ? : **No**

**40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:**

| Particulars | Previous year | | | Preceding previous year | | |
|---|---|---|---|---|---|---|
| Total turnover of the assessee | | | 832371658 | | | 312886353 |
| Gross profit/turnover | 20640708 | 832371658 | 2.48 | 12827349 | 312886353 | 4.10 |
| Net profit/turnover | 9120309 | 832371658 | 1.10 | 1698543 | 312886353 | 0.54 |
| Stock-in-trade/turnover | 689134320 | 832371658 | 82.79 | 1088651165 | 312886353 | 347.94 |
| material consumed/Finished goods produced | Nil | Nil | Nil | Nil | Nil | Nil |

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.

| 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 |
|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA |

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish : **Yes**

| Income-tax Department Reporting Entity Identification Number | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the Form contains information about all details/ transactions which are required to be reported | If not, please furnish list of the details/transactions which are not reported |
|---|---|---|---|---|---|
| AAECV4824A.AZ317 | Form No.61A | 31/05/2018 | 15/05/2018 | Yes | |

43 Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286: : **No**

if yes, please furnish the following details:

| Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity | Name of parent entity | Name of alternate reporting entity (if applicable) | Date of furnishing of report |
|---|---|---|---|
| Nil | Nil | Nil | Nil |

44 Break-up of total expenditure of entities registered or not registered under the GST. : **NA**
(This Clause is applicable from 1st April,2019)

| *Total amount of* Expenditure incurred during the year | *Expenditure in respect of entities registered under GST* | | | | Expenditure relating to entities not registered under GST |
|---|---|---|---|---|---|
| | Relating to goods or services exempt from GST | Relating to entities falling under composition scheme | Relating to other registered entities | Total payment to registered entities | |
| NA | NA | NA | NA | NA | NA |

For VAISHNODEVI REALTY PRIVATE LIMITED
**VAISHNODEVI REALTY PVT. LTD.**

Vijaybhai Harakhjibhai Patel **DIRECTOR**
(Director)
(DIN : 06611727)

Date : 28/10/2018
Place : Surat

For -
Chartered Accountants

ESHA N. PANWALA M.NO. 136772 SURAT CHARTERED ACCOUNTANTS

Esha Nikunj Panwala

M. No. : 136772
FRN : 00000000
B-4, Ratnadeep Society, Nr .Althan Tenament, Bhatar Char Rasta, Surat-395017 Gujarat

Annexure 'I'

| SN | ICDS | Disclosure |
|---|---|---|
| 1 | ICDS I-Accounting Policies | Accounting policies has been adopted to represent true and fair view of the state of affairs and income of the business. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles. There is no change in accounting policies which is adopted by the entity during the year |
| 2 | ICDS II-Valuation of Inventories | Inventories are value at cost or net realisable value by using Weightage Average Cost method |
| 3 | ICDS III-Construction Contracts | As the Asseesee is being Real Estate Developer (Builders), This ICDS is not applicable to them. However The Revenue is recognised as per the this ICDS. Hence disclosure is not given under this ICDS. |
| 4 | ICDS IV-Revenue Recognition | The Revenur is recognised under Percentage Completion method as per guidance notes prescribed by ICAI and as per the ICDS III |
| 5 | ICDS V-Tangible Fixed Assets | AS PER POINT NO.18 OF 3CD FORM |
| 6 | ICDS VII-Governments Grants | N.A. |
| 7 | ICDS IX Borrowing Costs | Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. The amount of Borrowing cost capitalised during the year is Rs. 8,77,72,519/- |
| 8 | ICDS X-Provisions, Contingent Liabilities and Contingent Assets | A contingent liability/assets is a possible obligation that arises from past events whose existence will be confirmed only by the occurrence or non occurrence of one or more uncertain future events beyond the control of the firm or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. the firm does not recognize a contingent liability but discloses its existence in the financial statements if any. |

Annexure 'II'

**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 following form :-**

| SN | Description of the block of assets | Rate of depreciation | Opening WDV | Additions | | | | | Deductions | Depreciation allowable | Written down value at the end of the year |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Purchase value | Adjustments on account of | | | Total value of purchase | | | |
| | | | | | CENVAT | Change in rate of exchange | Subsidy/ Grant | | | | |
| 1 | (18r) Furnitures & Fittings @ 10%-Sec 32(1)(ii) | 10% | 281811 | | | | | | | 28181 | 253630 |
| 2 | (18a) Plant & Machinery @ 15%-Sec 32(1)(ii) | 15% | 4712717 | | | | | | | 706908 | 4005809 |
| 3 | (18c) Plant & Machinery @ 40%-Sec 32(1)(ii) | 40% | 20210 | | | | | | | 8084 | 12126 |
| | Total | | 5014738 | 0 | 0 | 0 | 0 | 0 | 0 | 743173 | 4271565 |

Annexure 'III'

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

| S N | Nature of Fund: | Sum received from employees | Due Date of Payment | The actual amount Paid | The actual date of payment to the concerned authorities |
|---|---|---|---|---|---|
| 1 | Provident Fund | 25560 | 15/05/2017 | 53570 | 08/07/2017 |
| 2 | Provident Fund | 25560 | 15/06/2017 | 53570 | 08/07/2017 |
| 3 | Provident Fund | 25560 | 15/07/2017 | 53570 | 08/07/2017 |
| 4 | Provident Fund | 25560 | 15/08/2017 | 53570 | 16/08/2017 |
| 5 | Provident Fund | 25560 | 15/09/2017 | 53570 | 06/10/2017 |
| 6 | Provident Fund | 25560 | 15/10/2017 | 53570 | 26/10/2017 |
| 7 | Provident Fund | 25560 | 15/11/2017 | 53570 | 22/11/2017 |
| 8 | Provident Fund | 25560 | 15/12/2017 | 53570 | 21/12/2017 |
| 9 | Provident Fund | 25560 | 15/01/2018 | 53570 | 06/01/2018 |
| 10 | Provident Fund | 25560 | 15/02/2018 | 53570 | 12/02/2018 |
| 11 | Provident Fund | 25560 | 15/03/2018 | 53570 | 15/03/2018 |
| 12 | Provident Fund | 23160 | 15/04/2018 | 11625 | 14/04/2018 |

**Annexure 'IV'**

Particulars of any payment made to persons specified under section 40A(2)(b).

| SN | Name of Related Person | PAN | Relation: | Nature of Transaction | Payment made (Amount): |
|---|---|---|---|---|---|
| 1 | SHARAD P. KAKADIA | AEBPK1190C | DIRECTOR | INTEREST | 17647437 |
| 2 | POPATBHAI H. KAKADIA | ACPPK1209E | DIRECTOR | INTEREST | 311048 |
| 3 | BHARTABHAI H.KHENI | AQAPK5312M | DIRECTOR | INTEREST | 5739952 |
| 4 | VIJAYBHAI H. PATEL | AFEPP8921J | DIRECTOR | INTEREST | 2133285 |
| 5 | POPATBHAI H. KAKADIA(HUF) | AAFHP6203F | DIRECTOR IS KARTA OF HUF | INTEREST | 133084 |
| 6 | PUSHPABEN P.KAKADIA | AJFPK7438Q | DIRECTORS WIFE | INTEREST | 1796700 |
| 7 | TARUNABEN S. KAKADIA | AEBPK1186L | DIRECTORS WIFE | INTEREST | 1168204 |
| 8 | BHARTABHAI H.KHENI | AQAPK5312M | DIRECTOR | DIRECTOR REMUNERATION | 180000 |
| 9 | SANJAY C. KAKADIA | AUFPK6854K | DIRECTORS NEPHEW | SALARY | 192000 |
| 10 | SHARAD P. KAKADIA | AEBPK1190C | DIRECTOR | DIRECTOR REMUNERATION | 2400000 |
| 11 | VIJAYBHAI H. PATEL | AFEPP8921J | DIRECTOR | DIRECTOR REMUNERATION | 1905000 |
| 12 | BHARTIBEN V. MAVANI | AHBPM5490N | DIRECTORS WIFE | INTEREST | 145295 |
| 13 | BHARTIBEN V. MAVANI | AHBPM5490N | DIRECTORS WIFE | SALARY | 480000 |
| 14 | SANGITABEN B. KHENI | AVFPK1932M | DIRECTORS WIFE | INTREST | 138961 |

**Annexure 'V'**

Paid on or before the due date for furnishing the return of income of the previous year 139(1).

| SN | Section | Nature of Liability: | Amount: |
|---|---|---|---|
| 1 | Sec 43B(a) -tax , duty,cess,fee etc | PF PAYABLE PAID ON 14/04/2018 | 36040 |
| 2 | Sec 43B(a) -tax , duty,cess,fee etc | TDS ON CONTRACT PAYABLE PAID ON 05/04/2018 & 27/10/2018 | 8041 |
| 3 | Sec 43B(a) -tax , duty,cess,fee etc | TDS ON INTEREST PAYABLE PAID ON 05/04/2018 & 30/04/2018 | 3470876 |
| 4 | Sec 43B(a) -tax , duty,cess,fee etc | TDS ON SALARY PAYABLE PAID ON 05/04/2018 | 2910 |

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**Annexure 'VI'**

Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year.

| SN | Name of the lender or depositor: | Address of the lender or depositor: | PAN of the lender or depositor: | Amount of loan or deposit taken or accepted: | Whether the loan/ deposit was squared up during Previous Year: | Maximum amount outstanding in the account at any time during Previous Year: | Whether the loan/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account | in case 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 | BHARTIBEN V MAVANI | 903, VAISHNODEVI LIFESTYLE, NEAR VAISHALI RAW HOUSE, PAL ROAD, SURAT, GUJARAT | AHBPM5490N | 500000 | No | 1648635 | Yes-Cheque | Account payee cheque |
| 2 | SHARADBHAI P KAKADIA-OMOROSE | 37,SADHNA SOC.,L.H. ROAD,VARACHHA ROAD,SURAT | AEBPK1190C | 500000 | No | 43340696 | Yes-Cheque | Account payee cheque |
| 3 | VIJAYBHAI H PATEL | 34/A H.NO 26,27,NANDESHWARRY,ZATAKAWADI,L.H. ROAD,SURAT | AFEPP8921J | 1693000 | No | 23328667 | Yes-Cheque | Account payee cheque |
| 4 | PUSHPABEN POPATBHAI KAKADIA | 37,SADHNA SOC.,L.H. ROAD,VARACHHA ROAD,SURAT | AJFPK7438Q | 1900000 | No | 23286117 | Yes-Cheque | Account payee cheque |
| 5 | DAXA RAJESHBHAI SAVALIYA | G-216, ASHIRWAD PARK, NR. CANAL , CITY LIGHT ROAD, SURAT-395007 | AKIPS8874L | 2000000 | Yes | 2000000 | Yes-Cheque | Account payee cheque |
| 6 | DHIRAJBHAI P PATEL | B-34, TRIKAM NAGAR SOCIETY, L. H. ROAD, SURAT-395006 | AAVPP7980R | 2500000 | Yes | 2500000 | Yes-Cheque | Account payee cheque |
| 7 | BHARATBHAI H KHENI - OMOROSE | B-36/37,MATRU SHAKTI SOC., PUNA GAM,SURAT | AQAPK5312M | 9800000 | No | 9328783 | Yes-Cheque | Account payee cheque |
| 8 | TARUNABEN S KAKADIA | 37-B,SADHNA SOC,L.H.ROAD,SURAT | AEBPK1186L | 14600000 | No | 20254668 | Yes-Cheque | Account payee cheque |
| 9 | SHARADBHAI P KAKADIA | 37,SADHNA SOC.,L.H. ROAD,VARACHHA ROAD,SURAT | AEBPK1190C | 50050000 | No | 344177551 | Yes-Cheque | Account payee cheque |
| 10 | BHARATBHAI H KHENI | B-36/37,MATRU SHAKTI SOC., PUNA GAM,SURAT | AQAPK5312M | 72260200 | No | 85488680 | Yes-Cheque | Account payee cheque |

**Annexure 'VII'**

Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year.

| SN | Name of the person from whom specified sum is received | Address of the person from whom specified sum is received | PAN of the person from whom specified sum is received | Amount of specified sum taken or accepted | Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account | In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee |
|---|---|---|---|---|---|---|

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| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | bank draft |
| 1 | Nil | Nil | Nil | Nil | Nil | Nil |

**Annexure 'VIII'**

**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.**

| SN | Name of Payee: | Address of Payee | PAN of Payee : | Amount of the repayment: | Maximum amount outstanding in the account at any time during 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 repaid by an account payee cheque or an account payee bank draft |
|---|---|---|---|---|---|---|---|
| 1 | DHIRAJBHAI P PATEL | B-34, TRIKAM NAGAR SOCIETY, L. H. ROAD, SURAT-395006 | AAVPP7980R | 2500000 | 2500000 | Yes-Cheque | Account payee cheque |
| 2 | DAXA RAJESHBHAI SAVALIYA | G-216, ASHIRWAD PARK, NR. CANAL, CITY LIGHT ROAD, SURAT-395007 | AKIPS8874L | 2000000 | 2000000 | Yes-Cheque | Account payee cheque |
| 3 | POPATBHAI H KAKADIA | 37,SADHNA SOC.,L.H. ROAD,VARACHHA ROAD,SURAT | ACPPK1209E | 2000000 | 2799498 | Yes-Cheque | Account payee cheque |
| 4 | SHARADBHAI P KAKADIA | 37,SADHNA SOC.,L.H. ROAD,VARACHHA ROAD,SURAT | AEBPK1190C | 246537290 | 344177551 | Yes-Cheque | Account payee cheque |
| 5 | VIJAYBHAI H PATEL | 34/A H.NO 26,27,NANDESHWARRY,ZATAKAWADI, L.H. ROAD,SURAT | AFEPP8921J | 15450000 | 23328667 | Yes-Cheque | Account payee cheque |
| 6 | BHARATBHAI H KHENI | B-36/37,MATRU SHAKTI SOC., PUNA GAM,SURAT | AQAPK5312M | 26139400 | 85488680 | Yes-Cheque | Account payee cheque |
| 7 | BHARTIBEN V MAVANI | 903, VAISHNODEVI LIFESTYLE, NEAR VAISHALI RAW HOUSE, PAL ROAD, SURAT, GUJARAT | AHBPM5490N | 500000 | 1648635 | Yes-Cheque | Account payee cheque |
| 8 | CHANDRIKABEN D GOYANI | FLAT NO:A6/1-26 JEEVAN BIMA NR OPP LIC STAFF COLONY MANDEPESHWAR, MUMBAI | AHGPG6888B | 1000000 | 8669103 | Yes-Cheque | Account payee cheque |
| 9 | DARSHANA HITESH SHAH | A-2/609,KAMLAPARK COMPLEX, 60 FEET ROAD, BHAYANDAR, MUMBAI | AVVPS2890N | 987787 | 987787 | Yes-Cheque | Account payee cheque |
| 10 | DOLEX COMMERCIAL PVT LTD | B/22 PLOT NO 11AJINKYA TARA CHS GORAI-1,BORIVALI(WEST),MUMBAI | AAACD5527G | 4653765 | 4653765 | Yes-Cheque | Account payee cheque |
| 11 | HITESH BABULAL SHAH | A-2/609,KAMLAPARK COMPLEX, 60 FEET ROAD, BHAYANDAR, MUMBAI | ALWPS1455L | 1045891 | 1045891 | Yes-Cheque | Account payee cheque |
| 12 | KHATTU LAND AND PROP.TRADERS PVT LTD. | A-101,IST FLOOR,SHAH ARCADE-1, RANI SATI MARG,MALAD (EAST) MUMBAI | AACCK7357F | 9973545 | 9973545 | Yes-Cheque | Account payee cheque |
| 13 | POPATBHAI H KAKADIA(HUF) | B-37 SADHNA SOCIETY,L.H.ROAD, SURAT | AAFHP6203F | 3200000 | 3593234 | Yes-Cheque | Account payee cheque |
| 14 | PUSHPABEN POPATBHAI KAKADIA | B-37 SADHNA SOCIETY,L.H.ROAD, SURAT | AJFPK7438Q | 200000 | 23286117 | Yes-Cheque | Account payee cheque |
| 1 | SHIPRA FABRICS | 44,3RD FLOOR JARIWALA BUILDING | AAAC | 7267058 | 7267058 | Yes- | Account |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 5 | PVT. LTD. | TARDEO,MUMBAI | S5527 M | | | Cheque | payee cheque |
| 16 | SURESHBHAI M SAVANI | F-1/103 RUSHIKESH TOWNSHIP OPP SMC NATURE PARK, SARTHANA JAKATNAKA, VARACHHA, SURAT | BKAP S7792 C | 4596900 | 6280298 | Yes-Cheque | Account payee cheque |
| 17 | TARUNABEN S KAKADIA | B-37 SADHNA SOCIETY,L.H.ROAD, SURAT | AEBP K1186 L | 14305000 | 20254668 | Yes-Cheque | Account payee cheque |
| 18 | ACUTE CONSULTANCY LIMITED | 60/3,479,JARIWALA BUILDING, ARTHURD,TARDEO, MUMBAI | AACC A7725 M | 1745563 | 1745563 | Yes-Cheque | Account payee cheque |
| 19 | VICTORY SALES PVT LTD | 60A/3479,JARIWALA BUILDING, SANEGURJI ROAD,TARDEO, MUMBAI. | AAAC V7299 K | 4638289 | 4638289 | Yes-Cheque | Account payee cheque |
| 20 | LUNKAD TEXTILES PVT LTD | 10,TRIBHUVAN TULSI COMPOUND, KHOTE KUVA ROAD,MALAD (EAST) MUMBAI | AAAC L0757 A | 17308553 | 17308553 | Yes-Cheque | Account payee cheque |
| 21 | ROHIT D SONETHA(HUF) | 404 KABA DESAI KHADKI, KATARGAM SURAT | AAPH R6265 R | 1964200 | 1964200 | Yes-Cheque | Account payee cheque |
| 22 | TEJASH KANAIYALAL RANA | 232 SENAN FALIYU, GOPIPURA SURAT | BOYP R9874 N | 1964908 | 1964908 | Yes-Cheque | Account payee cheque |
| 23 | BHARATBHAI H KHENI (OMOROSE) | B-36/37,MATRU SHAKTI SOC., PUNA GAM,SURAT | AQAP K5312 M | 12500000 | 9328783 | Yes-Cheque | Account payee cheque |
| 24 | SHARADBHAI P KAKADIA (OMOROSE) | 37,SADHNA SOC.,L.H. ROAD,VARACHHA ROAD,SURAT | AEBP K1190 C | 24422580 | 43340696 | Yes-Cheque | Account payee cheque |
| 25 | VIJAYBHAI H PATEL (OMOROSE) | 34/A H.NO 26,27,NANDESHWARRY,ZATAKAWADI, L.H. ROAD,SURAT | AFEP P8921 J | 2500000 | 12098451 | Yes-Cheque | Account payee cheque |
| 26 | DOLEX COMMERCIAL PVT LTD (OMOROSE) | SURAT | AAAC D5527 G | 320582 | 320582 | Yes-Cheque | Account payee cheque |
| 27 | GAYATRI H. JANI (OMOROSE) | B-22,PLOT NO.11,AJINKYATARA, C.H.S GORAI-1,BORIVALI(W) MUMBAI | AGLP J8033 D | 1734708 | 1734708 | Yes-Cheque | Account payee cheque |
| 28 | MANJIBHAI RAGHUBHAI SAVANI(OMOROSE) | 11 SWETRAJHANS SOCITY, VARACHHA ROAD, SURAT | ADAP S6151 M | 4166194 | 4266045 | Yes-Cheque | Account payee cheque |
| 29 | MUKESH P. CHAUHAN (HUF)(OMOROSE) | 47,3RD FLOOR,JARIWALA BUILDING SANE GURUJI ROAD,TARDEO, MUMBAI | AACH N4322 C | 1156472 | 1156472 | Yes-Cheque | Account payee cheque |
| 30 | SHIPRA FABRICS PVT LTD (OMOROSE) | 44,3RD FLOOR JARIWALA BUILDING TARDEO,MUMBAI | AAAC S5527 M | 735925 | 735925 | Yes-Cheque | Account payee cheque |
| 31 | SHANTILAL N. TRIVEDI(HUF)(OMOROSE) | 3A/10,10"A" WING KAVIT APPT, NATAKWALA LANE,NR S V ROAD, BORIVALI(W) MUMBAI | AAFH D3573 G | 1850354 | 1850354 | Yes-Cheque | Account payee cheque |
| 32 | SHIPRA FABRICS PVT LTD (KINGSLEY) | 44,3RD FLOOR JARIWALA BUILDING TARDEO,MUMBAI | AAAC S5527 M | 436101 | 436101 | Yes-Cheque | Account payee cheque |

ESHA N. PANWALA
M.NO. [illegible]
SURAT
CHARTERED ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

**TO THE MEMBERS OF**
**VAISHNODEVI REALTY PRIVATE LIMITED.**
**Report on the Financial Statements**

### Opinion

We have audited the accompanying financial statements of VAISHNODEVI REALTY PRIVATE LIMITED ("the company"), which comprise the Balance Sheet as at 31 March 2018, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information. 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, 2018;
b) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date; and
c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

### Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

### Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

ESHA N. PANWALA
M.NO. 139772
SURAT
CHARTERED ACCOUNTANTS

**Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the **Annexure-A** a statement on the matters specified in the paragraph 3 and 4 of the order to the extent applicable.

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

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.

   c) the Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e) On the basis of written representations received from the directors as on 31 March, 2018, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2018, from being appointed as a director in terms of Section 164(2) of the Act.

   f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, in our opinion the internal financial controls and operating effectiveness is adequate.

   g) With respect to the other matters included in the Auditor's Report and to our best of our information and according to the explanations given to us:

      i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements

      ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts to the financial statements;

      iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

*for* **ESHA NIKUNJ PANWALA**
**Chartered Accountants**

E. N. PANWALA M.NO. 136772 SURAT CHARTERED ACCOUNTANTS

Esha

**ESHA NIKUNJ PANWALA**
**B-4, RATNADEEP SOCIETY, NR .ALTHAN TENAMENT, BHATAR CHAR RASTA, SURAT-395017 GUJARAT**

**Place : SURAT**
**Date : 28/08/2018**

## ANNEXURE TO THE AUDITORS' REPORT

**The Annexure referred to in our report to the members of VAISHNODEVI REALTY PRIVATE LIMITED for the year ended 31st March, 2018.**

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

1. (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.

   (b) These fixed assets have been physically verified by the management at reasonable intervals there was no Material discrepancies were noticed on such verification.

   (c) Total Assets of company includes Immovable property also and the title deeds of immovable properties are held in the name of the company.

2. Physical verification of inventory has been conducted at reasonable intervals by the management and there is no material discrepancies were noticed

3. The company has not granted loans secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

4. In respect of loans, investments, guarantees, and security all mandatory provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

5. The company has not accepted any deposits.

6. Maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

7 (a) The company is regular in depositing undisputed statutory dues including provident fund, Employee's state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities.

   (b) Dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have been deposited on time there is no dispute is pending on the part of company.

8. The company hasn't made any default in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders.

9. The company doesn't raise any money by way of initial public offer or further public offer (including debt instruments)

10. Neither company has done any fraud nor by its officers or employees so nothing to be disclosed separately.

11. Managerial remuneration has been paid or provided in accordance with the requisite approvals Mandated by the provisions of section 197 read with Schedule V to the Companies Act.

12. Company is not a Nidhi Company hence nothing to be disclosed for any provisions applicable on Nidhi Company.

13. All transactions with the related parties are in compliance with sections 177 and 188 of Companies

ESHA N. PANWALA M.NO. 146772 SURAT CHARTERED ACCOUNTANTS

Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards;

14. The company hasn't made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

15. The company hasn't entered into any non-cash transactions with directors or persons connected with him.

16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

*for* **ESHA NIKUNJ PANWALA**
**Chartered Accountants**

ESHA NIKUNJ PANWALA M.NO. 136772 SURAT CHARTERED ACCOUNTANTS

Esha

Place : **SURAT**
Date : **28/08/2018**

**ESHA NIKUNJ PANWALA**
**B-4, RATNADEEP SOCIETY, NR .ALTHAN TENAMENT, BHATAR CHAR RASTA, SURAT-395017 GUJARAT**

# VAISHNODEVI REALTY PRIVATE LIMITED
## CIN : U45201GJ2013PTC075718
## BALANCE SHEET AS AT 31/03/2018

In `

| Particulars | Note | 31/03/2018 | 31/03/2017 |
|---|---|---|---|
| **EQUITY AND LIABILITIES** | | | |
| **Shareholders' funds** | | | |
| Share capital | 2.1 | 190000000.00 | 190000000.00 |
| *Reserves and surplus* | 2.2 | 33384571.00 | 27245057.00 |
| Money received against share warrants | | - | - |
| | | 223384571.00 | 217245057.00 |
| Share application money pending allotment | | - | - |
| **Non-current liabilities** | | | |
| Long-term borrowings | 2.3 | 663026648.00 | 833049046.00 |
| Deferred tax liabilities (Net) | 2.4 | 430828.00 | 509033.00 |
| Other Long term liabilities | | - | - |
| Long-term provisions | | - | - |
| | | 663457476.00 | 833558079.00 |
| **Current liabilities** | | | |
| Short-term borrowings | | - | - |
| Trade payables | 2.5 | 218385301.00 | 430233041.00 |
| Other current liabilities | 2.6 | 8196934.00 | 4031393.00 |
| Short-term provisions | 2.7 | 6576867.00 | 11037893.00 |
| | | 233159102.00 | 445302327.00 |
| **TOTAL** | | **1120001149.00** | **1496105463.00** |
| **ASSETS** | | | |
| **Non-current assets** | | | |
| Fixed assets | | | |
| Tangible assets | 2.8 | 66090278.00 | 68869590.00 |
| Intangible assets | | - | - |
| Capital work-in-progress | | - | - |
| Intangible assets under development | | - | - |
| | | 66090278.00 | 68869590.00 |
| Non-current investments | | - | - |
| Deferred tax assets (net) | | - | - |
| Long-term loans and advances | | - | - |
| Other non-current assets | | - | - |
| | | 66090278.00 | 68869590.00 |
| **Current assets** | | | |
| Current investments | | - | - |
| Inventories | 2.9 | 689134230.00 | 1062963416.00 |
| Trade receivables | 3.0 | 236843200.00 | 253426742.00 |
| Cash and cash equivalents | 3.1 | 46243966.00 | 40786800.00 |
| Short-term loans and advances | 3.2 | 69205566.00 | 62412392.00 |
| Other current assets | 3.3 | 12483909.00 | 7646523.00 |
| | | 1053910871.00 | 1427235873.00 |
| **TOTAL** | | **1120001149.00** | **1496105463.00** |

In terms of our attached report of even date

ESHA NIKUNJ PANWALA
CHARTERED ACCOUNTANTS
M. No. 136772

For VAISHNODEVI REALTY PRIVATE LIMITED

VAISHNODEVI REALTY PVT. LTD. VAISHNODEVI REALTY PVT. LTD.

VIJAYBHAI HARAKHJIBHAI PATEL DIRECTOR
(DIRECTOR)
(DIN : 06611727)

BHARATBHAI HARIBHAI KHENI DIRECTOR
(DIRECTOR)
(DIN : 06611698)

**Place** : SURAT

**Date** : 28/08/2018

## NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2018

### 2.1 Share Capital

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Authorised** | | |
| 19000000 (19000000) Equity Shares of ` 10/- Par Value | 190000000.00 | 190000000.00 |
| | **190000000.00** | **190000000.00** |
| **Issued** | | |
| 19000000 (19000000) Equity Shares of ` 10/- Par Value | 190000000.00 | 190000000.00 |
| | **190000000.00** | **190000000.00** |
| **Subscribed** | | |
| 19000000 (19000000) Equity Shares of ` 10/- Par Value | 190000000.00 | 190000000.00 |
| | **190000000.00** | **190000000.00** |
| **Paidup** | | |
| 19000000 (19000000) Equity Shares of ` 10/- Par Value Fully Paidup | 190000000.00 | 190000000.00 |
| | **190000000.00** | **190000000.00** |

**Holding More Than 5%**

| Particulars | 31/03/2018 | | 31/03/2017 | |
|---|---|---|---|---|
| | Number of Share | % Held | Number of Share | % Held |
| Popatbhai H Kakadia | 1395990 | 7.35 | 1395990 | 7.35 |
| Sharadbhai P Kakadia | 11700009 | 61.58 | 11700009 | 61.58 |
| Vijaybhai H Patel | 2599995 | 13.68 | 2599995 | 13.68 |

**Reconciliation**

| Particulars | 31/03/2018 | | 31/03/2017 | |
|---|---|---|---|---|
| | Number of Share | Amount | Number of Share | Amount |
| **Number of shares at the beginning** | **19000000** | **190000000.00** | **19000000** | **190000000.00** |
| **Add : Issue** | 0 | 0.00 | 0 | 0.00 |
| **Less : Bought Back** | 0 | 0.00 | 0 | 0.00 |
| **Others** | 0 | 0.00 | 0 | 0.00 |
| **Number of shares at the end** | **19000000** | **190000000.00** | **19000000** | **190000000.00** |

### 2.2 Reserve and Surplus

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| Profit and Loss Opening | 27245057.00 | 20908645.00 |
| Amount Transferred From Statement of P&L | 6139514.00 | 6336412.00 |
| | **33384571.00** | **27245057.00** |
| | **33384571.00** | **27245057.00** |

### 2.3 Long Term Borrowings

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Deposits** | | |
| **Secured** | | |
| **Other** | | |
| CASH CREDIT | 0.00 | 19812467.00 |
| CAR LOAN | 0.00 | 234375.00 |
| EDELWEISS HOUSING FINANCE | 266561228.00 | 127785867.00 |
| ECL FINANCE LTD | 34530048.00 | 87415000.00 |
| **Loan and Advances From Related Parties** | | |
| **Unsecured** | | |
| **Director** | | |
| Loan from Director | 292003252.00 | 464000773.00 |
| **Other** | | |
| Loan from Relatives and Shareholders | 69932120.00 | 133800564.00 |
| | **663026648.00** | **833049046.00** |

## 2.4 Deferred Taxes

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Deferred Tax Assets** | | |
| Fixed Assets | 78205.00 | 0.00 |
| | **78205.00** | **0.00** |
| **Deferred Tax Liabilities** | | |
| Depreciation | 509033.00 | 509033.00 |
| | **509033.00** | **509033.00** |

## 2.5 Trade Payables

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Creditors Due others** | | |
| Sundry Creditors | 54624243.00 | 73000151.00 |
| Booking Advance | 163761058.00 | 357232890.00 |
| | **218385301.00** | **430233041.00** |

## 2.6 Other Current Liabilities

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Other payables** | | |
| **Employee Related** | | |
| **Accrued Salary Payable** | | |
| Salary Payable | 1748984.00 | 1840694.00 |
| **Accrued Payroll Liabilities** | | |
| Director Remuneration Payable | 4449778.00 | 1077838.00 |
| **Other Current Liabilities** | | |
| TDS Control Account (Payment on behalf of customer) | 487925.00 | 925861.00 |
| Payable to Auditors | 70000.00 | 35000.00 |
| Hardik Balar | 77000.00 | 107000.00 |
| Professional Fees Payable | 0.00 | 45000.00 |
| ICICI BANK (Excess of Cheque Issued) | 1363247.00 | 0.00 |
| | **8196934.00** | **4031393.00** |

## 2.7 Short Term Provisions

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Tax Provision** | | |
| **Current Tax** | | |
| Provision for Taxation | 3059000.00 | 3348000.00 |
| **Statuary Liabilities** | | |
| Service Tax Payable | 0.00 | 835757.00 |
| TDS on Contract | 8041.00 | 128500.00 |
| TDS on Interest | 3470876.00 | 4962469.00 |
| TDS on Salary | 2910.00 | 163652.00 |
| TDS on Commission | 0.00 | 97500.00 |
| TDS on Professional Fees | 0.00 | 7500.00 |
| PF Payable | 36040.00 | 215009.00 |
| VAT Payable | 0.00 | 1279506.00 |
| | **6576867.00** | **11037893.00** |

2.8 Tangible assets

In

| Particulars | Gross | | | | Depreciation | | | | Net | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Opening | Addition | Deduction | Closing | Opening | During Period | Deduction | Closing | Closing | Opening |
| Land | | | | | | | | | | |
| **Free Hold Land** | | | | | | | | | | |
| LAND | 63540550.00 | | | 63540550.00 | | | | | 63540550.00 | 63540550.00 |
| PLOT | 1783050.00 | | 1783050.00 | | | | | | | 1783050.00 |
| **Total** | **65323600.00** | | **1783050.00** | **63540550.00** | | | | | 63540550.00 | 65323600.00 |
| **Plant and Machinery** | | | | | | | | | | |
| MACHINERY | 464450.00 | | | 464450.00 | 198954.00 | 48108.00 | | 247062.00 | 217388.00 | 265496.00 |
| PLANT & MACHINERY. | 34150.00 | | | 34150.00 | 14030.00 | 3648.00 | | 17678.00 | 16472.00 | 20120.00 |
| PLANT & MACHINERY | 723900.00 | | | 723900.00 | 324738.00 | 72288.00 | | 397026.00 | 326874.00 | 399162.00 |
| PLANT AND MACHINERY | 498000.00 | | | 498000.00 | 228900.00 | 48519.00 | | 277419.00 | 220581.00 | 269100.00 |
| **Total** | **1720500.00** | | | **1720500.00** | **766622.00** | **172563.00** | | **939185.00** | 781315.00 | 953878.00 |
| Equipments | | | | | | | | | | |
| **Office Equipments** | | | | | | | | | | |
| OFFICE EQUIPMENTS | 590553.00 | | | 590553.00 | 447043.00 | 56819.00 | | 503862.00 | 86691.00 | 143510.00 |
| **Total** | **590553.00** | | | **590553.00** | **447043.00** | **56819.00** | | **503862.00** | 86691.00 | 143510.00 |
| **Computer Equipments** | | | | | | | | | | |
| COMPUTER | 338350.00 | | | 338350.00 | 316310.00 | 5119.00 | | 321429.00 | 16921.00 | 22040.00 |
| **Total** | **338350.00** | | | **338350.00** | **316310.00** | **5119.00** | | **321429.00** | 16921.00 | 22040.00 |
| **Furniture and Fixtures** | | | | | | | | | | |
| FURNITURE & FIXTURES | 408250.00 | | | 408250.00 | 282346.00 | 40857.00 | | 323203.00 | 85047.00 | 125904.00 |
| **Total** | **408250.00** | | | **408250.00** | **282346.00** | **40857.00** | | **323203.00** | 85047.00 | 125904.00 |
| Vehicles | | | | | | | | | | |
| **Motor Vehicles** | | | | | | | | | | |
| MOTOR CAR | 4783483.00 | | | 4783483.00 | 2482825.00 | 720904.00 | | 3203729.00 | 1579754.00 | 2300658.00 |
| **Total** | **4783483.00** | | | **4783483.00** | **2482825.00** | **720904.00** | | **3203729.00** | 1579754.00 | 2300658.00 |
| **Grand Total** | **73164736.00** | **0.00** | **1783050.00** | **71381686.00** | **4295146.00** | **996262.00** | **0.00** | **5291408.00** | **66090278.00** | **68869590.00** |
| **Previous** | **6970136.00** | **66194600.00** | **0.00** | **73164736.00** | **3075527.00** | **1219619.00** | **0.00** | **4295146.00** | **68869590.00** | **3894609.00** |

### 2.9 Inventories

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Work in Progress** | | |
| WIP | 689134230.00 | 1062963416.00 |
| | **689134230.00** | **1062963416.00** |

### 3.0 Trade receivables

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Trade Receivable** | | |
| **Unsecured considered good** | | |
| **Within Six Months** | | |
| RECEIVABLE ON ACCOUNT OF REVENUE RECOGNISED | 236843200.00 | 253426742.00 |
| | **236843200.00** | **253426742.00** |

### 3.1 Cash and cash equivalents

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| Cash in Hand | 820130.00 | 1486030.00 |
| **Balances With Banks** | | |
| **Balance With Scheduled Banks** | | |
| **Current Account** | | |
| SBI A/c 33305541791 | 1922786.00 | 26156034.00 |
| Axis Bank -914020040764542 | 17437.00 | 9014.00 |
| Axis Bank - 915020008581542 | 18278.00 | 5217.00 |
| The Sarvodaya Sahakari Bank Ltd | 35873.00 | 47402.00 |
| ICICI - 183705000293 | 2440282.00 | 5661397.00 |
| ICICI ESCROW.000405112064 | 40989180.00 | 7421706.00 |
| | **46243966.00** | **40786800.00** |

### 3.2 Short-term loans and advances

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Capital Advances** | | |
| **Unsecured, considered good** | | |
| Advances for Land Purchase | 58278000.00 | 58278000.00 |
| **Loans and advances to others** | | |
| **Unsecured, considered good** | | |
| Advances to Employees | 1134463.00 | 799113.00 |
| **Secured, considered good** | | |
| DGVCL Deposit | 3033294.00 | 1610702.00 |
| Telephone Deposit | 500.00 | 500.00 |
| Gas Deposit | 1700.00 | 1700.00 |
| Fixed Deposit | 6757609.00 | 1722377.00 |
| | **69205566.00** | **62412392.00** |

ESHA N. PANWALA M.NO. 162 SURAT CHARTERED ACCOUNTANTS

## 3.3 Other current assets

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| Edelweiss Finance (TDS Receivable) | 1201625.00 | 666896.00 |
| Service Tax Receivable | 1595946.00 | 522438.00 |
| TDS Receivable (AY 2015-2016) | 419630.00 | 419630.00 |
| Krishi Kalyan Receivable | 76737.00 | 28737.00 |
| TDS Receivable (AY 2017-2018) | 1770590.00 | 5119347.00 |
| Misc Assets | 415200.00 | 785400.00 |
| TDS Receivable (AY 2018-2019) | 7001181.00 | 0.00 |
| GST Receivable | 3000.00 | 0.00 |
| Jignesh Mavani | 0.00 | 104075.00 |
| | **12483909.00** | **7646523.00** |

In terms of our attached report of even date

ESHA N. PANWALA M.NO. 136772 SURAT CHARTERED ACCOUNTANTS

ESHA NIKUNJ PANWALA
CHARTERED ACCOUNTANTS
M. No. 136772

For VAISHNODEVI REALTY PRIVATE LIMITED

VAISHNODEVI REALTY PVT. LTD. DIRECTOR

VIJAYBHAI HARAKHJIBHAI PATEL
(DIRECTOR)
(DIN : 06611727)

VAISHNODEVI REALTY PVT. LTD. DIRECTOR

B-H. Kheni

BHARATBHAI HARIBHAI KHENI
(DIRECTOR)
(DIN : 06611698)

**Place** : SURAT

**Date** : 28/08/2018

## VAISHNODEVI REALTY PRIVATE LIMITED
## CIN : U45201GJ2013PTC075718
## STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2018

In `

| Particulars | Note | 31/03/2018 | 31/03/2017 |
|---|---|---|---|
| Revenue from operations | 3.4 | 832371658.00 | 448977990.00 |
| Other income | 3.5 | 2002573.00 | 1735039.00 |
| **Total Revenue** | | **834374231.00** | **450713029.00** |
| **Expenses** | | | |
| Cost of materials consumed | 3.6 | 334719878.00 | 282801028.00 |
| Purchases of Stock-in-Trade | | - | - |
| Changes in inventories of finished goods work-in-progress and Stock-in-Trade | 3.7 | 373829186.00 | 25687749.00 |
| Employee benefits expense | 3.8 | 7767257.00 | 8797767.00 |
| Finance costs | 3.9 | 85079669.00 | 100970244.00 |
| Depreciation and amortization expense | 4.0 | 996262.00 | 1219619.00 |
| Other expenses | 4.1 | 22861670.00 | 21427625.00 |
| **Total expenses** | | **825253922.00** | **440904032.00** |
| Profit before exceptional, extraordinary and prior period items and tax | | 9120309.00 | 9808997.00 |
| Exceptional items | | - | - |
| Profit before extraordinary and prior period items and tax | | 9120309.00 | 9808997.00 |
| Extraordinary Items | | - | - |
| Profit before prior period items and tax | | 9120309.00 | 9808997.00 |
| Prior Period Items | | - | - |
| Profit before tax | | 9120309.00 | 9808997.00 |
| Tax expense: | 4.2 | | |
| Current tax | | 3059000.00 | 3348000.00 |
| Deferred tax | | (78205.00) | 124585.00 |
| Profit/(loss) for the period from continuing operations | | 6139514.00 | 6336412.00 |
| Profit/(loss) from discontinuing operations | | - | - |
| Tax expense of discontinuing operations | | - | - |
| Profit/(loss) from Discontinuing operations (after tax) | | - | - |
| Profit/(loss) for the period | | 6139514.00 | 6336412.00 |
| Earnings per equity share: | 4.3 | | |
| Basic | | 0.32 | 0.33 |
| Diluted | | 0.32 | 0.33 |

In terms of our attached report of even date

ESHA N. PANWALA M.NO. 136772 SURAT CHARTERED ACCOUNTANTS

ESHA NIKUNJ PANWALA
CHARTERED ACCOUNTANTS
M. No. 136772

For VAISHNODEVI REALTY PRIVATE LIMITED

VAISHNODEVI REALTY PVT. LTD. DIRECTOR

VIJAYBHAI HARAKHJIBHAI PATEL
(DIRECTOR)
(DIN : 06611727)

VAISHNODEVI REALTY PVT. LTD. DIRECTOR

BHARATBHAI HARIBHAI KHENI
(DIRECTOR)
(DIN : 06611698)

**Place** : SURAT

**Date** : 28/08/2018

## NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2018

### 3.4 Revenue from operations

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Sale of Products** | | |
| **Traded Goods** | | |
| REVENUE RECOGNIESED AS PECENTAGE COMPLETION METHOD (PCM) | 832371658.00 | 448977990.00 |
| | **832371658.00** | **448977990.00** |

### 3.5 Other income

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Interest** | | |
| FD INTEREST | 405814.00 | 103754.00 |
| IT REFUND INTEREST | 0.00 | 66540.00 |
| **Miscellaneous** | | |
| Cessation of Liability u/s 41 | 1403349.00 | 1563332.00 |
| VATAV & KASAR | 26460.00 | 1413.00 |
| Profit on Sale of Land | 166950.00 | 0.00 |
| | **2002573.00** | **1735039.00** |

### 3.6 Cost of materials consumed

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Raw Material** | | |
| | 0.00 | 0.00 |
| Capitalisation Raw Material | 334719878.00 | 282801028.00 |
| | **334719878.00** | **282801028.00** |

**Details of Raw Material**

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| | **0.00** | **0.00** |

### 3.7 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Opening** | | |
| Work in Progress | 1062963416.00 | 1088651165.00 |
| | **1062963416.00** | **1088651165.00** |
| **Closing** | | |
| Work in Progress | 689134230.00 | 1062963416.00 |
| | **689134230.00** | **1062963416.00** |
| **Increase/Decrease** | | |
| Work in Progress | 373829186.00 | 25687749.00 |
| | **373829186.00** | **25687749.00** |

**Details of Changes in Inventory**

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Work in Progress** | | |
| WIP | 373829186.00 | 25687749.00 |
| | **373829186.00** | **25687749.00** |

ESHA N. PANWALA
M.NO. 126772
SURAT
CHARTERED ACCOUNTANTS

### 3.8 Employee benefits expense

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Salary, Wages & Bonus** | | |
| Salary to Office Staff | 2992500.00 | 3342000.00 |
| Salary to Accountant | 931000.00 | 516000.00 |
| Salary to Engineer | 1519629.00 | 3100188.00 |
| Salary to Supervisor | 830885.00 | 1111291.00 |
| **Contribution to Provident Fund** | | |
| PROVIDENT FUND | 304500.00 | 315312.00 |
| PROVIDENT FUND LATE PAYMENT PENALTY | 81758.00 | 0.00 |
| PF- ADMINISTRATIVE EXPENSE | 16490.00 | 0.00 |
| Staff Welfare Expenses | 1090495.00 | 412976.00 |
| | **7767257.00** | **8797767.00** |

### 3.9 Finance costs

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Interest Expenses** | | |
| **Interest Expenses** | | |
| CAR LOAN | 5950.00 | 52767.00 |
| UNSECURED LOAN | 31353603.00 | 46283150.00 |
| BANK LOAN | 53572901.00 | 52380991.00 |
| Bank Charges | 29469.00 | 47160.00 |
| **Other Interest Charges** | | |
| Interest on TDS | 84097.00 | 2102.00 |
| Interest on Service Tax | 33649.00 | 4074.00 |
| **Finance Charges** | | |
| **Other Finance Charges** | | |
| Loan Processing Expenses | 0.00 | 2200000.00 |
| | **85079669.00** | **100970244.00** |

### 4.0 Depreciation and amortisation expense

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Depreciation & Amortisation** | | |
| Depreciation Tangible Assets | 996262.00 | 1219619.00 |
| | **996262.00** | **1219619.00** |

### 4.1 Other expenses

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Administrative and General Expenses** | | |
| Telephone Postage | 67353.00 | 75193.00 |
| **Auditors Remuneration** | | |
| Audit Fees | 35000.00 | 0.00 |
| **Managerial Remuneration** | | |
| Salary To Director | 4485000.00 | 5899992.00 |
| Electricity Expenses | 5624956.00 | 4125710.00 |
| **Travelling Conveyance** | | |
| TRAVELLING EXPENSES (FOREIGN) | 0.00 | 462500.00 |
| Legal and Professional Charges | 1678536.00 | 2879445.00 |
| Insurance Expenses | 125814.00 | 576748.00 |
| Donations Subscriptions | 150000.00 | 31000.00 |
| Safety and Security Expenses | 5841911.00 | 1565267.00 |
| **Other Administrative and General Expenses** | | |
| Income Tax Expenses | 757.00 | 1833.00 |
| Prelimnery Expenses | 370200.00 | 370200.00 |
| Vatav Kasar | 682.00 | 25363.00 |
| Computer Expenses | 27180.00 | 20208.00 |
| Office expenses | 622575.00 | 234644.00 |
| Stationery & Printing | 50185.00 | 9178.00 |
| Swachh Bharat Cess | 407539.00 | 274310.00 |
| Miscellaneous Expenses | 74791.00 | 0.00 |
| **Selling Distribution Expenses** | | |
| Advertising Promotional Expenses | 161191.00 | 456034.00 |
| Commission Paid | 3138000.00 | 4420000.00 |
| | **22861670.00** | **21427625.00** |

#### 4.2 Tax expense

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Current tax** | | |
| Provision for Taxation | 3059000.00 | 3348000.00 |
| Deferred tax | (78205.00) | 124585.00 |
| | **2980795.00** | **3472585.00** |

#### 4.3 Earnings per equity share

In `

| Particulars | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Earnings Per Equity Share** | | |
| **Basic** | | |
| Basic EPS Before Extra Ordinary Item | 0.32 | 0.33 |
| **Diluted** | | |
| Diluted EPS Before Extra Ordinary Item | 0.32 | 0.33 |

In terms of our attached report of even date

M.NO. 136772 SURAT CHARTERED ACCOUNTANTS

ESHA NIKUNJ PANWALA
CHARTERED ACCOUNTANTS
M. No. 136772

For VAISHNODEVI REALTY PRIVATE LIMITED

VAISHNODEVI REALTY PVT. LTD. VAISHNODEVI REALTY PVT. LTD.

DIRECTOR
VIJAYBHAI HARAKHJIBHAI PATEL
(DIRECTOR)
(DIN : 06611727)

B. H. Kheni
DIRECTOR
BHARATBHAI HARIBHAI KHENI
(DIRECTOR)
(DIN : 06611698)

**Place** : SURAT

**Date** : 28/08/2018

## Accounting Polices & Notes on Accounts

**1.** The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

**2.** Fixed Asset are value at cost less depreciation. The depreciation has been calculated at the rates provided under the Income Tax Act and in books of account as per companies act, 2013. No depreciation has been taken on the value of personal effects.

**3.** Closing Stock of the company has been valued at cost price or net realisable value whichever is lower. It is valued, verified and certified by the management of company.

**4.** Revenue/Income and Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.

**5.** Contingencies if any are provided in the books of accounts.

**6.** There are no prior period or extra ordinary expenses debited to Profit & Loss account.

**7.** Balances of Debtors, Creditors, Unsecured Loans and Loans & Advance are subject to confirmation.

**8.** The financial statement are the responsibility of the management, our responsibility is to express an opinion on the given financial statement, which is as per our audit report.

**9.** We have conducted the audit in accordance with auditing standard generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis evidence, supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimate made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis of our opinion.

10. The revenue under sale is recognised under percentage of completion method as per the guidelines issued under ICAI.

**Change of Estimatation**

11. The company has made change in estimates of Cost in its Project Kinston. The company has initially estimated cost of project Rs. 1,85,00,00,000/- and now the company has escalated such cost of project Rs. 1,88,30,00,000/- which shows increase of 3,30,00,000/-. Such escalation is required due to increase in cost of raw material, labour cost, borrowing cost of project as explained and informed to us by the management of the company.

ESHA PANWALA CHARTERED ACCOUNTANTS M. NO. 172 SURAT

## B) DISCLOSURE OF MANDATORY ACCOUNTING STANDARDS:-

1. Basis of Accounting:-

The financial statements of the concern are prepared under the historical cost convention and in accordance with the applicable accounting standards. The concern follows mercantile system of accounting and recognises income and expenditure on accrual basis except those with significant uncertainties.The concern has followed exclusive method of accounitng i.e. sales, purhases, stock are net of taxes.

2. Inventories:

Inventories are valued at cost or net realisable value whichever is lower & has followed Weightage Average Cost method of valuation.

3. Fixed Assets:-

Fixed assets are stated at cost of acquisition. All costs relating to the acquisition and installation of fixed assets are capitalized and include borrowing costs directly attributable to acquisition of fixed assets.

4 Depreciation:

Depreciation on fixed assets is provided on WDV basis at the rate specified in the Income Tax Act, 1961, werever applicable and in books account as per companies act, 2013.

5 Investment:-

The investment,if any, are stated at cost of acquisition. In case of fixed deposits with bank, fixed deposits are stated at cost and accrued interest on it, if any.

6. Gratuity & Retirement Benefits:-

As informed by the assessee, no provisions has been made for retirement benefits such as gratuity, pension, provident fund etc. payable to the employee, if any.

7. Foreign Currency Transaction:-

Transactions in foreign currencies, if any, are recorded at the exchange rates prevailing on the date of transaction. Current assets and current liabilities are translated at the year end rate. The difference between the rate prevailing on the date of settlement as also on translation of current assets and current liabilities at the end of the year is recognised as income or expenses as the case may be.

ESHA N. PANWALA M.NO. 169772 SURAT CHARTERED ACCOUNTANTS

8. Contingent Liabilities:-

As informed by the management, there are no any liabilities which are contingent in nature, no provisions for has been made for contingent liabilities.

| | |
|---|---|
| *for* **VAISHNO DEVI REALTY PRIVATE LIMITED** | *for* **ESHA NIKUNJ PANWALA Chartered Accountants** |
| VAISHNODEVI REALTY PVT. LTD. | ESHA N. PANWALA M.NO. 136772 SURAT CHARTERED ACCOUNTANTS |
| VIJAYBHAI H. PATEL<br>DIRECTOR<br>DIRECTOR | **ESHA NIKUNJ PANWALA**<br>**M. NO. 136772**<br>A-4, RATNADEEP SOCIETY, BHATAR ROAD, SURAT |

Place : **SURAT**
Date : **28/08/2018**

**VAISHNODEVI REALTY PRIVATE LIMITED**
**CIN : U45201GJ2013PTC075718**
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31/03/2018**

In

| Particular | 31/03/2018 | 31/03/2017 |
|---|---|---|
| **Cash Flows from Operating Activates** | | |
| Net Profit Before Tax and Extra Ordinary Items | 9120309.00 | 9808997.00 |
| **Adjustment For** | | |
| Depreciation | 996262.00 | 1219619.00 |
| Foreign Exchange | | |
| Gain or loss of Sale of Fixed assets | | |
| Gain or loss of Investment | | |
| Finance Cost | 0.00 | 0.00 |
| Dividend Income | | |
| Other adjustment of non cash Item | | |
| Other adjustment to reconcile Profit | | |
| **Total Adjustment to Profit/Loss (A)** | 996262.00 | 1219619.00 |
| **Adjustment For working Capital Change** | | |
| Adjustment for Increase/Decrease in Inventories | 373829186.00 | 25687749.00 |
| Adjustment for Increase/Decrease in Trade Receivables | 179969491.00 | 44975910.00 |
| Adjustment for Increase/Decrease in Other Current Assets | -11630560.00 | 30109085.00 |
| Adjustment for Increase/Decrease in Trade Payable | -375233689.00 | 48356446.00 |
| Adjustment for Increase/Decrease in other current Liabilities | 4165541.00 | -2661981.00 |
| Adjustment for Provisions | -4461026.00 | 5434730.00 |
| **Total Adjustment For Working Capital (B)** | 166638943.00 | 151901939.00 |
| **Total Adjustment to reconcile profit (A+B)** | 167635205.00 | 153121558.00 |
| **Net Cash flow from (Used in ) operation** | 176755514.00 | 162930555.00 |
| Dividend Received | | |
| Interest received | | |
| Interest Paid | | |
| Income Tax Paid/ Refund | -3059000.00 | -3348000.00 |
| **Net Cash flow from (Used in ) operation before Extra Ordinary Items** | 173696514.00 | 159582555.00 |
| Proceeds from Extra Ordinary Items | | |
| Payment for Extra Ordinary Item | | |
| **Net Cash flow From operating Activities** | 173696514.00 | 159582555.00 |
| **Cash Flows from Investing Activities** | | |
| Proceeds From fixed Assets | 1783050.00 | 0.00 |
| Proceeds from Investment or Equity Instruments | | |
| Purchase of Fixed Assets | 0.00 | 66194600.00 |
| Purchase Of Investments or Equity Instruments | | |
| Interest received | | |
| Dividend Received | | |
| Cash Receipt from Sale of Interest in Joint Venture | | |
| Cash Payment to acquire Interest in Joint Venture | | |
| Cash flow from loosing Control of subsidiaries | | |
| Cash Payment for acquiring Control of subsidiaries | | |
| Proceeds from Govt. Grant | | |
| Other Inflow/Outflow Of Cash | | |
| **Net Cash flow from (Used in ) in Investing Activities before Extra Ordinary Items** | 1783050.00 | -66194600.00 |
| Proceeds from Extra Ordinary Items | | |
| Payment for Extra Ordinary Item | | |
| **Net Cash flow from (Used in ) in Investing Activities** | 1783050.00 | -66194600.00 |
| **Cash Flows from Financial Activities** | | |
| Proceeds From Issuing Shares | 0.00 | 0.00 |
| Proceeds from Issuing Debenture /Bonds/Notes | | |
| Redemption of Preference Share | | |
| Redemption of Debenture | | |
| Proceeds from other Equity Instruments | | |
| Proceeds From Borrowing | | |
| Repayment Of Borrowing | 170022398.00 | 58107046.00 |
| Dividend Paid | | |
| Interest Paid | | |
| Income Tax Paid/Refund | | |
| **Net Cash flow from (Used in ) in Financial Activities before Extra Ordinary Items** | -170022398.00 | -58107046.00 |
| Proceeds from Extra Ordinary Items | | |
| Payment for Extra Ordinary Item | | |
| **Net Cash flow from (Used in ) in Financial Activities** | -170022398.00 | -58107046.00 |
| **Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes** | 5457166.00 | 35280909.00 |
| Effect of exchange rate change on cash and cash equivalents | | |
| **Net increase (decrease) in cash and cash equivalents** | 5457166.00 | 35280909.00 |
| Cash and cash equivalents at beginning of period | 40786800.00 | 5505891.00 |
| **Cash and cash equivalents at end of period** | 46243966.00 | 40786800.00 |

In terms of our attached report of even date

ESHA PANWALA M.NO. 136772 SURAT CHARTERED ACCOUNTANTS

ESHA NIKUNJ PANWALA
CHARTERED ACCOUNTANTS
M. No. 136772

For VAISHNODEVI REALTY PRIVATE LIMITED

VAISHNODEVI REALTY PVT. LTD.

DIRECTOR

VIJAYBHAI HARAKHJIBHAI PATEL
(DIRECTOR)
(DIN : 06611727)

VAISHNODEVI REALTY PVT. LTD.

DIRECTOR

BHARATBHAI HARIBHAI
(DIRECTOR)
(DIN : 06611698)

**Place** : SURAT

**Date** : 28/08/2018