

AATMIYA REALTY
BALANCE SHEET AS AT 31.3.2017

AMOUNT AS AT 31.03.2016 Rs.	LIABILITIES	SCH.	AMOUNT AS AT 31.03.2017 Rs.	AMOUNT AS AT 31.03.2016 Rs.	ASSETS	SCH.	AMOUNT AS AT 31.03.2017 Rs.
105230	PARTNERS' CAPITAL A/CS	"A"	34046691	12906149	FIXED ASSETS	"E"	11309086
					(At Cost less Depreciation)		
993200	SECURED LOANS				INVESTMENTS		
	Loan from HDFC Bank against Hyp.		4289812	11314800	-Land Purchase (Agricultural)		11314800
2270984	Loan from SBI against E.M. Land		127725430		CURRENT ASSETS, LOANS		
	belonging to partners				AND ADVANCES:		
555521	UNSECURED LOANS	"B"	100768568	16004635	[a] CURRENT ASSETS :	"F"	17634073
	(From friends, relatives and				Sundry Debtors		
	others)				(Unsecured, considered Good)		
	CURRENT LIABILITIES AND				Closing Stocks:		
	PROVISIONS				(As taken, Valued and		
					Certified by the partners)		
1822764	[a] CURRENT LIABILITIES:	"C"		75422460	-Land		65993290
	Sundry Creditors for Goods & Exps.		51744905	172312180	-Work in Progress		148146440
				485000	-Raw Materials		930000
1200699	Advance from Members	"D"	6460499		Cash at Bank on hand:		
					Bank of Baroda -Current A/c.		
9195000	Maintenance Deposits		16846000	169817	State Bank of India -Current A/c.		164223
				270688	Fd with Bank of Baroda Auto sweep a/c.		571240
1312467	TDS Payable		1059568	2300000	Cash on Hand		1689918
140456	VAT Payable		218705	1414183			
1074980	Service Tax Payable		2655497		[b] LOANS & ADVANCES		
					(To be recoverable in cash or		
	Bank of Baroda -Current A/c.				kind or for value to be received)		
	Overdrawn		1066500		Loans:		
					Aatmiya Developers		12179016
	[b] PROVISIONS:				Pareswara Infra		10342088
78375	For Expenses		67500	13374332	Balaji Infrastructure		1131000
0	For Taxation		174000	25640098	Honey Infra		1640000
				91000	Deep Infra		50000
				1475000	Dhaval Patel		125000
					Advances:		
					Advances to Land Owners		62824544
					I.T. Refund Due		29399
					Advances to Staff		540501
					Advances to Suppliers		410289
					Prepaid Exps.		
					-Insurance Prem.		98768
	Notes on Accounts	"G"					
179676	TOTAL		347123675	368379676	TOTAL		347123675

AATMIYA REALTY

As per our tax audit report of even date
FOR R. C. DEOPURA & CO. |
CHARTERED ACCOUNTANTS



(R. C. DEOPURA)
PARTNER
M. NO. 37130
PLACE : BARODA
DATE : 31.10.2017

PARTNER

BARODA
31.10.2017

AATMIYA REALTY
PROFIT & LOSS ACCOUNTS FOR THE PERIOD YEAR 31.3.2017

Amount for the 2016-17 Rs.	PARTICULARS	Amount AS AT 2016-17 Rs.	Amount For the 2015-16 Rs.	PARTICULARS	Amount For the 2016-17 Rs.
	To Opening Stocks:		129540298	By Construction Work Done/Sales	132259353
209039	-Land	75422460			
0722317	-Work in Progress	172312180		By Closing Stock:	
050000	-Raw Materials	485000	75422460	-Land	65993290
			172312180	-Work in Progress	148146440
			485000	-Raw Materials	930000
05874169	To Raw Materials Purchases	17752899			
0073934	To Freight & Carting Exps.	1720513			
0	To Land Purchase	1057285	31	By Kasar & Discounts Exps.	0
	To Construction/Project Expenses:				
4874860	-Labour Charges	12584833	508660	By Interest Income	4149916
129000	-Rent, Rates & Taxes	2808182			
039721	-Electrical Installations	94308	0	By Misc Income	87950
07577777	-Development Exps.	4823888			
0	-Fire Fighting Systems	305522			
475198	-Site Exps.	355804			
288964	-Garden Exps.	148920			
083313	To VAT Exps.	755883			
406539	To Staff Welfare Exps.	663299			
29500	To Training & Seminar Exps.	5650			
89139	To Reparies & Maint. Exps.	162727			
1250095	To Advetismet Exps.	804878			
03893	To Insurance Prem Exps.	161005			
176617	To Travelling & Conveyance Exps.	138158			
0	To Prior Year Exps.	256183			
0	To Kasar & Discount Exps.	963			
1404754	To Electricity Exps.	1564544			
080875	To Business Promotion & Selling Exps.	356806			
171000	To Donation Paid	208600			
073345	To Security Exps.	443789			
0834011	To Service Tax Exps.	4977518			
85875	To Auditors' Remuneration	75000			
0850912	To Interest Exps.	26613135			
20252	To Bank Charges	11170			
0706235	To Salary & Bonus Exps.	5518606			
89136	To Postgae & Telephone Exps.	96904			
97589	To Printing & Stationery Exps.	101133			
4291820	To Legal & Professional Fees & Exps.	775312			
487544	To Office Exps.	263145			
1016533	To Income Tax Exps.	2426763			
001233	To Depreciation	1869078			
4421754	To Salary to Partners	5493799			
093289	To Interest on partners' Capital	3180204			
078397	To Net Profit transferred to partners' capital A/c.	4770903			
08629	Notes on Accounts "G"				
	TOTAL	351566949	378268629	TOTAL	351566949

AATMIYA REALTY

[Signature]
PARTNER

BARODA

31.10.2017

As per our tax audit report of even date
FOR R. C. DEOPURA & CO.
CHARTERED ACCOUNTANTS



[Signature]
(R. C. DEOPURA)
PARTNER
M. NO. 37130
PLACE : BARODA
DATE : 31.10.2017

AATMIYA REALTY

SCHEDULE FORMING PART OF THE ACCOUNTS:
PARTNERS' CAPITAL ACCOUNTS:

SCHEDULE - A

Partners	Profit Sharing Ratio	Opening Balance As at 01.04.2016	Additions During the Year	Interest for the year Rs.	Salary Rs.	Share of Profit for the year Rs.	Total Rs.	With-DRAWALS Rs.	Balance as on 31.3.2017 Rs.
B. Patel	25.8	764530	0	7164	0	1230893	2002587	1552359	450228
P. Patel	15	26935181	1700000	3004872	1120735	715635	33476423	6851152	26625271
Shen J. Patel	10.8	1962587	800000	308914	0	515258	3586759	188688	3398071
Patel	15	3266904	0	-112821	1120735	715635	4990453	6509203	-1518750
Bhai V Patel	15	4187762	14140789	-440323	2241470	715635	20845333	21331893	-486560
V Patel	5	2926850	1000000	334270	1010859	238545	5510524	1635939	3874585
Satishbhai Patel	13.4	561416	425000	78128	0	639301	1703845	0	1703845
Total	100	40605230	18065789	3180204	5493799	4770903	36636915	38069234	34046691

PARTICULARS

SECURED LOANS:

VIYA DEVELOPERS	0	300000
Shah M Patel	3700000	3700000
Developers	2503786	2689474
Sales Promotion	1189042	1081445
Suppliers Pvt. Ltd.	17623880	16303311
Infrastructure	0	250000
FISCAL SERVICES	9344640	8644441
Manufacturing	816649	755457
Chirag Patel	1000000	1000000
Construction Co.	15138800	20863178
Vaniaya Ltd.	5835608	5398343
Lock Dealers Pvt. Ltd.	18908	18908
Sound Electronics Pvt Ltd.	9810	9810
Developers	200000	200000
REKHA VYAPAAR PRIVATE LIMITED	9769	9769
Ganga Vinimay Limited	9575739	8858223
Infrastructure	27491227	27745545
AR AGENCIES PVT. LTD.	16966	16966
Advisory Services Pvt. Ltd.	6313744	5840651
TOTAL	100768568	103685521

SCHEDULE - B



YA REALTY

MAES FORMING PART OF THE ACCOUNTS:

PARTICULARS		
Liabilities :		SCHEDULE C
CREDITORS for Goods & Exps.		
TRANSPORT	288601	105526
Transport	58819	25376
Transport	3261	0
HAI D NAYAK	13858	13858
Enterprises (194-C)	2453	0
Suthar (194-C)	36387	36387
Vadodara (194-C)	1979	0
Corporation (194-C)	12546	12546
R Bamaniya (194-C)	43064	1188
SH SAHANI (194-C)	23277	22992
Yadav (194-C)	0	16977
Rajput 194-C	270091	223782
Fabrication- 194-C	0	3
M. Pethani (194-C)	592195	792195
L. Atal	34814	34814
J Mistry- 194 C	18852	15680
Water Proofing (194-C)	79273	79274
ADIN	45090	45090
R Sharma 194-C	35233	35253
deri (194-C)	280883	280885
S MAHADIK	160000	160000
Yadav (194-C)	45127	0
Jaiswal	0	2000
ya (194-C)	8288	5320
Singh Chauhan (194-C)	450279	450279
R Solanki (194-C)	8076	89035
TORS FOR PROF FEES	15000	15000
TORS FOR SALARY	3000	10500
ya	436000	436000
APURI TRANSPORT	18200	18200
Narayandas Sewani	3656	3656
aders & Transport	6572	6572
IA CEMENTS Limited	0	20680
Associates	0	7166
Industries	4088	4088
Trading	6955	0
TOTAL C/D.	3005917	2970322



VA REALTY

LES FORMING PART OF THE ACCOUNTS:

PARTICULARS		
Liabilities :		SCHEDULE C
CREDITORS for Goods & Exps.	TOTAL B/F.	3005917 2970322
Impex	4024868	4024868
Engineering	11550	11550
CORPORATION	8824	23245
Provision Stores	15587	15587
ndra Rathwa	639	0
AIN DISPLAY	345548	0
MICA	37264	37264
nica Galaxy	458640	0
nic Point	34000	34000
u Crafts	48251	48251
Enterprise	5100	0
nt System	22726	22726
Traders & Transport	2574	2574
ndra Textile	28210	0
Iron	12968	39016
STEEL	88334	0
Security Services	8500	8500
Inc.	2367	2367
194 C	54	0
CH SALES & SERVICE	10693	0
Tour And Travels	88792	69592
Lime Product	16800	0
Traders	95277	65452
Hardware	13570	13570
Steel Traders	3791	3791
are	1800	1800
abhai Patel	3000	0
AGAR TRADING	1875	0
hole Wire Product	2100	0
hamunda Traders	3307	0
arayan Marble Stone Co.	1010246	224635
abhai Ramabhai Patel	14313000	14313000
Advertising Agency (194-C)	219761	102300
UBLICITY (194-C)	74552	82534
Corporation (194-C)	2639	2639
Decorators (194-C)	3849	3849
Environmental Consultants	3650	3650
Enterprise	6104	6104
Traders	92779	7143
R Patel	42413	0
hai Patel 194-C	1188	1188
Electronics	1412	0
Electric Wood Works	22878	193536
Traders	3491	3491
Consultant	117732	0
Communication Systems Pvt Ltd.	16164	16184
Copy Centere	5538	0
Marbles	269258	797113
Marketing	1943	1943
Crockery & Gift	5970	0
UTI ENTERPRISE	29500	0
Sales	7839	41245
HA ELECTRONICS	1900	1900
TOTAL C/F.	24854752	23196929



RYA REALTY

ULES FORMING PART OF THE ACCOUNTS:

PARTICULARS		
Liabilities :		SCHEDULE C
MY CREDITORS for Goods & Exps.	TOTAL B/F.	23198929
Arc	17795	0
Prefab Pvt Ltd.	51000	0
Solutions	1555	1555
HA POWERTRONICS	5893	5893
ONAL TRADING CORPORATION	21560	162885
II. Gorasiya (194-C)	782454	762454
h Traders	37388	0
h Transport	2318	0
HA P RAY	3000	3000
Marketing	1580	35554
Landscape & Gardens	63686	63686
FURNITURE	7200	7200
Stone	3362	88068
Trading Co.	9822	0
INTERPRISE	21736	128885
Mukh Metal Quarry	64481	0
Mukh Transport	68369	0
YA CERAMIC	1848	24675
Corporation	13394	13394
pa M Parmar 194-C	210	0
h Electrical	5198	5198
rbhai Chaturbhai Prajapati (R.S.NO 13)	917000	917000
ANBHAI CHATURBHAI PRAJAPATI (R.S.NO 15)	5182600	5182600
ev Plastic Products	5145	0
et A Mahiti 194-C	2653	38628
HID KHAN (194-C)	3855	3855
AN S'KUMAVAT	18909	18909
Advertising Agency	152096	152096
Deppura -Co.	1092	60991
m 93.5	16832	15832
DHAM TRADERS	4735	4735
h Siddhi Plastics Pvt Ltd.	5292	5292
Trading Corporation	1000000	1000000
Interprise	20225	20225
pen Mahendrabhai Sidhpura	267300	0
LESH A PARMAR	9240	0
KTI GLASS CENTRE	5544	5544
ITAL PAPER MART	2402	0
m Enterprise	7770	0
m Fabrication(194-C)	15054	15054
GANGA BEVRAGES	5022	4788
File	3654	2808
Gayatri Traders	27649	520820
Stationary Mart	8998	0
Kuldevi Wood Industries	9180	0
Laxmi Electric Co.	68968	68968
h Traders	4284	218571
E NURSURY	34085	34085
Promoter	10460	10460
Elevators	1545700	0
Advertisers Pvt Ltd.	2020	2020
HEART TILES	2119	2119
TOTAL C/F.	35175443	32804524



YA REALTY

FILES FORMING PART OF THE ACCOUNTS:

PARTICULARS		
Liabilities :		SCHEDULE C
CREDITORS for Goods & Exps.		
	TOTAL B/F.	35175443
Tradewings Pvt Ltd	15876	82057
Abhai Thakorhai Patel	16042200	16042200
H & CO.	5580	5580
Prints.	8030	1100
Trading Co. (194C)	27621	0
Services	210973	210973
Value Hardware	7630	227772
Steel Furniture (194-C)	5795	52815
ENTERPRISE	3520	3520
Sales & Services	13613	13613
PRECASTS	29775	29775
ODARA PROPERTY CENTRE	128255	128255
NI & SONS	58023	0
Electricals	6706	90938
Paramarsh	7865	7865
Others	0	2121977
	TOTAL	51744905
		51822764



AATMIYA REALTY

SCHEDULES FORMING PART OF THE ACCOUNTS:

PARTICULARS

Current Liabilities Contd.:

SCHEDULE - D

Advance from Members:

A-203 Anju	30000.00	0
B1-506 RAHULKUMAR SATYARAI (LOAN)	21000.00	0
B1-702-Vishal V Vadi	100001.00	0
B1-802-Narendra Singh Negi	51000.00	0
B-1- BHAVINBHAI PATEL	100001.00	0
B-Tower, Flat No-108, Kokilaben S Patel	158500.00	158500
B-TOWER, Flat No 701, Jitendra Ramanbhai Patel	350000.00	350000
B-Tower, Flat No - 702, Pritish Nanubhai SHAH	50000.00	50000
D-102-Tejalben Parehbhai Lakhtariya	100000.00	0
D1-Tower, Flat No- 601, Amardeep Kumar	55555.00	55555
D-402-BHAVINI V SONI	114500.00	0
D-602-SAMEEP	270100.00	0
D-702-Kavita Acharya Ashok	759500.00	0
E-1/A- 401- PATEL BIPINCHANDRA PRABHUDAS	1285000.00	0
E1/A-404- PATEL SANATHBHAI PRABHUDAS	1285000.00	0
FF-2(SHOP) NEETU SINGH	63000.00	63000
Tower A, Flat No. 201 - Chimanbhai D. Thakor	100000.00	100000
Tower A, Flat No. 205 - Maniben D. Thakor	100000.00	100000
Tower A, Flat No. 206 - Shailesh C. Thakor	100000.00	100000
Tower A, Flat No. 210 - Champaben R. Thakor	100000.00	100000
Tower B-1, Flat No. 102 - Mangalbhai D Thakor	100000.00	100000
Tower B-1, Flat No. 203 - Jayaben V. Thakor	100000.00	100000
Tower B-1, Flat No. 303 - Gopalbhai D Thakor	100000.00	100000
Tower B Flat No. 901& 902 Hardik J Patel	967342.00	967342
Misc Others	0.00	8856302

TOTAL

6460499.00 11200699.00



AATMIYA REALTY

SCHEDULES FORMING PART OF THE ACCOUNTS:

FIXED ASSETS

SCHEDULE - E

PARTICULARS	WDV As at 01.04.2016 [Rs.]	Addition During The		Total As at 31.3.2017 [Rs.]	Rate of Dp. [%]	Dep. [Rs.]	WDV As at 31.03.2017 [Rs.]
		More Than 180 DAYS [Rs.]	Less Than 180 DAYS [Rs.]				
Office Building	2332043	0	0	2332043	10	233204	2098839
Office Equipments	149639	29000	0	178639	15	26796	151843
Motor Car	1164853	0	0	1164853	15	174728	990125
Electric Golf Car	1994824	0	0	1994824	15	299224	1695600
Telephone Instruments	9761	0	0	9761	15	1464	8297
Air Conditioners	101564	0	0	101564	15	15235	86329
CCTV Camera	48100	0	0	48100	15	7215	40885
Computers	141643	0	232148	373791	40/20	103087	270704
Signs, Boardings & Hordings	183159	0	0	183159	15	27474	155685
Plant & Machinery	92028	0	0	92028	15	13804	78224
Television	30660	0	0	30660	15	4599	26061
Electric Instalations	116455	0	0	116455	15	17468	98987
Wastewater Treatment Equipment	41161	0	0	41161	15	6174	34987
Furniture & Fixtures	739520	0	10867	750387	10/5	74495	675892
Motor Car	5760739	0	0	5760739	15	864111	4896628
TOTAL	12906149	29000	243015	13178164		1869078	11309086



AATMIYA REALTY

SCHEDULES FORMING PART OF THE ACCOUNTS:

PARTICULARS		SCHEDULE - F	
Sundry Debtors			
A-104 JANARDAN BHATT- DR	65000	65000	
A-TOWER- SHOP NO FF-05 HIMANSU PATEL	110000	110000	
B-202 MOHANBHAI PATEL	190000	190000	
B-205 MAHESH BHAI PATEL-DR	99000	99000	
B-304 MEENABEN D NAYAK	17000	17000	
B-406 SUKDEV MOHAPATRA-DR	27000	27000	
B-606 MITESH THAKOR BHAI PATEL-DR	20000	225000	
D1-204- Ankur Patel- Dr	438935	523135	
GF-16 Varsaben Bhesania- Dr	100000	100000	
GF-17-18 Rajendra Kabara-Dr	215000	215000	
GF-2 Shop- Atul Patel-Rakesh PATEL- DR	1042875	1400000	
GF-7 SAMIR DAVE- DR	100000	100000	
B-101 - Chandanaben Pateri- Dr	87500	87500	
B1-107- Sunita Kashyap-Dr	700000	0	
B1-204 Sunil K Bhatia- Dr	25200	500000	
B1-301-Suji Abraham- Dr	43950	800000	
B1-302- Pinkal Panchal- Dr	117500	300000	
B1-307-SANJAY R PATEL-DR	1800000	0	
B1-308- Sudhirbhai Brahman- Dr	400000	400000	
B1308-Sudhir Brahman-Dr	300000	0	
B1-502-Patel Bhavikaben-Dr	325000	0	
B1-503-Jitendra Wagh-Dr	350000	0	
B1-504-Wagh Lalchand-Dr	350000	0	
B1-601- Neelam Patel-Dr	230620	400000	
B1-602-INDIRABEN PATEL- DR	1400000	0	
B1-603-T D Roy-Dr	350000	0	
B1-604-Rekha Rai-Dr	350000	0	
B1-605-Nisha Rai-Dr	350000	0	
B1-606-Sanjay Rai-Dr	350000	0	
B1-708-Vinod Sahu-Dr	900000	0	
B1-804-Richa Singh-Dr	600000	0	
B1-Vijay K Chauhan-Dr	300000	300000	
D1-102- ANANTBHAI PATEL- DR	76783	250000	
D1-104-ASHWINBHAI R PATEL	652710	700000	
D1-301- Jasmin D'CROZ	500000	500000	
D-202-Jaimin Patel- Dr	1400000	0	
D-303-Vinod Odera-Dr	1500000	0	
D-401-Prakash Bhabderi-Dr	1750000	0	
MISC Others	0	8696000	
TOTAL	17634073	16004635	



M/s. AATMIYA REALTY

NOTES FORMING PART OF THE ACCOUNTS

SCHEDULE - G

A. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES AND PRACTICES:

(Annexed to and forming part of the Accounts for the year ended 31st March, 2017)

I. BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statements have been prepared under the historical cost convention and as a going concern.

Also, Accounting policies not specifically referred to otherwise are consistent with generally accepted accounting principles.

II. RECOGNITION OF INCOME AND EXPENDITURE:

Revenue/Income and Costs/Expenditure are generally accounted for on accrual system of accounting. i.e. the income from construction work completed for units booked by customers, is recognized on percentage completion basis.

III. FIXED ASSETS AND DEPRECIATION:

Fixed Assets are stated at cost less depreciation. Depreciation on fixed assets has been provided on Written Down value Method at the rates specified in the second column of the Table in Appendix I to Rule 5 of the Income Tax Rules, 1962. In the case of additions during the year, if the additions are for a period of more than 180 days, depreciation is charged at the full rates and in otherwise cases it is charged at half of the above rates.

In the year of sale/disposal of the assets, no depreciation is charged on such assets.

IV. VALUATION OF STOCKS:

Inventories of Raw Materials are value at cost. Cost of Purchase of Raw Materials is consists of purchase price including duties and taxes ascertained on FIFO basis.

Inventories of work in progress for civil construction work are valued at estimated cost (ascertained on weighted average basis) which includes proportionate cost of Raw Materials consumed and other direct construction expenditure/overheads.

Inventory of land Rights and other finished goods is valued at cost or NRV whichever is less.



Cont....2

B. NOTES ON ACCOUNTS:

1. The firm is engaged in the business of dealing in Land and to act as property developers/ Builders.
2. As it is not the practice of the Concern to obtain confirmations in all the cases of current assets, current liabilities, loans and advances, unsecured loans etc., the balances of the same are reflected in the Balance sheet as appearing in the Books of Accounts. Such balances are subject to necessary adjustments on receipt of confirmations.
3. Figures of previous year have been regrouped/recast wherever necessary to make them comparable with figures of the current year.
4. In the opinion of partners, the construction activity involves number of items of Raw materials and issues for consumption is also very frequent. In view of this maintenance of day to day stock records for purchases and consumption of raw material is not practically possible for such a small firm. However, it is explained that physical inventory is taken by the partners at the end of the year. It is considered in the Balance Sheet as taken, valued and certified by the partners.

SIGNATURES TO SCHEDULES 'A' TO 'G'

As per our Tax Audit report of even date

FOR R. C. DEOPURA & CO.**FOR M/S. AATMIYA REALTY****CHARTERED ACCOUNTANTS****(R. C. DEOPURA)****PARTNER****M. NO. 37130****PLACE: BARODA****DATE: 31.10.2017****PARTNER****PARTNER**