

AATMIYA REALTY
BALANCE SHEET AS AT 31.3.2015

AMOUNT AS AT 31.03.2014 Rs.	LIABILITIES	SCH.	AMOUNT AS AT 31.03.2015 Rs.	AMOUNT AS AT 31.03.2014 Rs.	ASSETS	SCH.	AMOUNT AS AT 31.03.2015 Rs.
9725198	PARTNERS' CAPITAL A/Cs	"A"	96379274	2013808	FIXED ASSETS	"E"	4379243
0	SECURED LOANS		0	0	(At Cost less Depreciation)		
70704775	UNSECURED LOANS	"B"	136879041		INVESTMENTS		0
	(From friends, relatives and others)				CURRENT ASSETS, LOANS AND ADVANCES:		
	CURRENT LIABILITIES AND PROVISIONS			9410950	[a] CURRENT ASSETS :		
61203932	[a] CURRENT LIABILITIES:	"C"	61557295		Sundry Debtors	"F"	15556885
	Sundry Creditors for Goods & Exps.				(Unsecured, considered Good)		
56185	Current a/c. with Bank of Baroda-overdrawn		0	86963887	Closing Stocks:		
37486400	Advance from Members	"D"	22720320	129280653	(As taken, Valued and Certified by the partners)		
0	Maintenance Deposits		1425000	845000	-Land		82209039
202053	TDS Payable		961529		-Work in Progress		190722317
62095	VAT Payable		149010		-Raw Materials		950000
177771	Service Tax Payable		791874		Cash at Bank :		
387426	[b] PROVISIONS:		455031	0	Bank of Baroda -Current A/c.		335650
0	For Expenses		0	100000	Fd with Bank of Baroda Auto sweep a/c.		300150
	For Taxation		0	1502895	Cash on Hand		166774
	Notes on Accounts	"G"			[b]LOANS & ADVANCES		
50005835	TOTAL		321318374	250005835	(To be recoverable in cash or kind or for value to be received)		
					Loans:		
				20844	Asian Infra		0
				0	Balaji Infrastructure		50000
				0	Honey Infra		1200000
				19077598	Advances:		
				390515	Advances to Land Owners		24989786
				0	I.T. Refund Due		303326
				81400	Advances to Staff		40000
					Advances to Suppliers		65090
				68000	Prepaid Exps.:		
				209589	-Insurance Prem.		50114
				40696	-Service Tax		0
					-VAT		0
					TOTAL		321318374

AATMIYA REALTY

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

TNER

PARTNER



(R. C. DEOPURA)
PROPRIETOR
M. NO. 37130
PLACE : BARODA
DATE : 30.09.2015

CE : BARODA
TE : 30.09.2015

AATMIYA REALTY
PROFIT & LOSS ACCOUNTS FOR THE PERIOD ENDED 31.3.2015

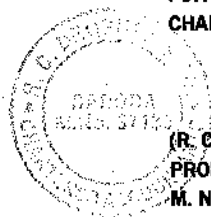
Amount For the 2013-14 Rs.	PARTICULARS	AMOUNT AS AT 2014-15 Rs.	Amount For the 2013-14 Rs.	PARTICULARS	Amount For the 2014-15 Rs.
	To Opening Stocks:		74468920	By Construction Work Done/Sales	81708800
18868173	-Land	86963887			
1917850	-Work in Progress	129280653		By Closing Stock:	
250000	-Raw Materials	845000	86963887	-Land	82209039
			129280653	-Work in Progress	190722317
56408255	To Raw Materials Purchases	48842556	845000	-Raw Materials	950000
7863053	To Freight & Carting Exps.	5885100			
	To Construction/Project Expenses:		3	By Kasar & Discounts Exps.	3028
5068577	-Labour Charges	27605535	8698	By Interest Income	14695
0	-Rent, Rates & Taxes	57600			
79800	-Printing & Design	0	0	By Misc Income	44408
1967394	-Electrical Installations	218737			
4308894	-Development Exps.	17499212			
0	-Architect's Fees	100000			
189661	-Site Exps.	466219			
0	-Garden Exps.	746335			
380594	To VAT Exps.	576583			
10000	To Membership Fees paid	0			
152459	To Staff Welfare Exps.	339551			
15730	To Training & Seminar Exps.	5000			
68720	To Computer Rep. & Maint. Exps.	147728			
371818	To Advertisement Exps.	217817			
0	To Insurance Prem. Exps.	85885			
397608	To Travelling & Conveyance Exps.	96964			
29247	To Entertainment Exps.	12643			
500000	To Brokerage & Commission Exps.	0			
370456	To Electricity Exps.	597191			
650752	To Business Promotion & Selling Exps.	402183			
207201	To Donation Paid	31000			
265206	To Security Exps.	270641			
1859596	To Service Tax Exps.	1943546			
50000	To Auditors' Remuneration	68400			
3903607	To Interest Exps.	11067043			
8136	To Bank Charges	23364			
2689879	To Salary & Bonus Exps.	4480178			
42538	To Postage & Telephone Exps.	53448			
46346	To Printing & Stationery Exps.	99951			
764944	To Legal & Professional Fees & Exps.	1076249			
176404	To Office Exps.	356636			
433665	To Income Tax Exps.	550805			
348864	To Depreciation	611314			
2321531	To Salary to Partners	2700456			
7814683	To Interest on partners' Capital	10243680			
765521	To Net Profit transferred to partners' capital A/cs.	1083197			
	Notes on Accounts "G"				
801640.2	TOTAL	355652287	291567161	TOTAL	355652287

AATMIYA REALTY

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

NER

Partner



(R. C. DEOPURA)
PROPRIETOR
M. NO. 37130
PLACE : BARODA
DATE : 30.09.2015

BARODA
30-09.2015

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

SCHEDULE - A

Partners	Profit Sharing Ratio	Opening Balance As at 01.04.2014	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 31.3.2015 Rs.
S Patel	25.8	3623476	1490000	195695	0	279465	5588636	5085515	503121
P. Patel	15	31202228	1000000	3448480	550893	162480	36364081	4286498	32077583
uben J. Patel	10.8	6873465	0	536062	0	116985	7526512	2691262	4835250
Patel	15	11539874	1100000	1353478	550893	162480	14706725	1077160	13629565
y Bhai V Patel	15	27920611	11850000	3750802	1101786	162480	44785679	5665700	39119979
V Patel	5	8246495	700000	921131	496884	54160	10418670	4698120	5720550
Satishbhai Patel	13.4	319047	380000	38032	0	145148	882227	389000	493227
Total	100	89725196	16520000	10243680	2700456	1083197	78319813	23893255	96379274

PARTICULARS	AS AT 31.03.2015 Rs.	AS AT 31.03.2014 Rs.
SECURED LOANS:		SCHEDULE - B
YA DEVELOPERS	1075000	0
resh M Patel	3700000	0
Developers	3324000	3000000
Sales Promotion	1047942	0
Suppliers Pvt. Ltd.	1705983	0
Infrastructure	2500000	0
FISCAL SERVICES	4884196	4882246
hwar Infra	10054163	0
Construction Co.	46221539	27127775
Stock Dealears Pvt. Ltd.	9121726	4235249
Sound Electronics Pvt Ltd.	6495498	4338240
Developers	200000	200000
HREKHA VYAPAAR PRIVATE LIMITED	6426816	4339631
ganga Vinimay Limited	209003	0
ha Infrastructure	26281273	12514455
TAR AGENCIES PVT. LTD.	7791726	4773993
an Advisory Services Pvt. Ltd.	5840176	5293186
TOTAL	136879041	70704775



YA REALTY

ACCOUNTS FORMING PART OF THE ACCOUNTS:

PARTICULARS	AS AT	AS AT
	31.03.2015	31.03.2014
	Rs.	Rs.
Liabilities :		SCHEDULE C
CREDITORS for Goods & Exps.		
Transport		
M TRANSPORT	485984	25293
Transport	238106	591618
Transport	147558	380598
HAI D NAYAK	92770	161214
M TRANSPORT	1367	30572
ns	229808	1367
Engineers (194-C)	657496	14000
mbhai D. Mistry (194-C)	3991	0
al Suthar (194-C)	36367	919
struction & New Tech Demolition (194-C)	88612	98
hna Security & Labour Service (194-C)	5057	820
ghai M. Pethani (194-C)	790194	5732
HAI C. Mojitra	1000	19546
h L. Alai	34814	1000
on Water Proofing (194-C)	117545	19814
GIN	45090	0
nderi (194-C)	283340	45090
Y S MAHADIK	160000	3
ai M. Bhabhor (194-C)	9157	160000
BHAI RATHVA(194-C)	0	14000
aiswal	2000	19100
ABEN J BHESANIYA	4844	2000
singh Chauhan (194-C)	462719	40500
B. Thakkar	15000	1
PURI TRANSPORT	18200	1500
on Narayandas Sewani	3656	18200
aders & Transport	6572	0
Radio Electronics	67075	6572
JA CEMENTS Limited	20680	0
Associates	21895	132400
CARE INC	15975	18661
ustries	4088	0
Trading	205005	4088
Impex	4424868	97543
STEEL	331304	0
on Engineering	11550	829319
Traders	893	2625
CORPORATION	22958	0
MICA	37264	0
ica Galaxy	1148660	0
ic Gallery	127033	577575
ic Point	34000	1059
u Crafts	48251	40277
on SaLES CORPORATION	7524	525000
ABEN C JOSHI	79	0
Traders & Transport	2574	0
edra Textile	1835	0
mi Automatic Pumps & Controls Pvt. Ltd	70940	0
Patel (194-J)	83	0
Iron	121125	0
Inc.	2367	81193
mering Design Software & Service	1000	235611
Tour And Travels	77642	1000
ay Engineers	79110	77642
TOTAL C/F.	10807045	4183550



JIYA REALTY

ACCOUNTS FORMING PART OF THE ACCOUNTS:

PARTICULARS	AS AT	AS AT
	31.03.2015	31.03.2014
	Rs.	Rs.
Net Liabilities :		
BY CREDITORS for Goods & Exps.		SCHEDULE - C
TOTAL B/P.	10807045	4183550
Drumics	129538	28100
De Plywood	351609	0
SALES CORPORATION	13110	452879
Krishna Trading Co.	6390	0
Electricals Pvt Ltd.	72943	0
KRUPA ENTERPRISE	37820	0
Krupa Transport	44399	0
Lime Product	148629	0
Enterprise	4176	142651
Traders	121827	0
Trading Co.	2772	108969
Hardware	13570	729237
Rel Traders	37027	0
	1800	63495
be Suppliers	172727	1150
le Wire Product	6930	436007
ayan Marble Stone Co.	2011183	0
phai Ramanbhai Patel	14313000	252936
Advertising Agency (194-C)	66147	14313000
SLICITY (194-C)	58901	66147
erprise.	13120	64845
orporation (194-C)	2639	0
Environmental Consultants	3651	0
Enterprise	6104	3651
Jagmohan Enterprise	55962	41000
ighting	18695	0
Traders	267737	0
ncy	56994	2382
Electric Wood Works	143724	0
Enterprise	11560	2633
Polywood	99053	11560
Traders	6491	0
OTOMATION (INDIA)	1932	133550
ommunication Systems Pvt Ltd.	16184	0
omi Premium Tiles	79405	16184
eer Marbles	1056899	0
umurti Conchem Pvt. Ltd.	4485	475883
SHI ENTERPRISE	62600	10264
Sales	39847	0
nc	68959	12090
olutions	1555	23047
n Amin (194-C)	5501	1555
SH SPORTS	7371	8723
IA POWERTRONICS	5893	0
NAL TRADING CORPORATION	88143	0
Gorasiya (194-C)	762454	0
IA P RAY	3000	58212
Electronics & Equipments	17883	0
TOTAL C/F.	31329384	21643700



DIYA REALTY

SCHEDULES FORMING PART OF THE ACCOUNTS:

PARTICULARS	AS AT 31.03.2015 Rs.	AS AT 31.03.2014 Rs.
Current Liabilities :		
PRIMARY CREDITORS for Goods & Exps.	TOTAL B/F 31329384	21643700
Landscape & Gardens	63686	0
Trading Co.	22780	14700
HANT CORPORATION	23966	197950
CERAMIC	223869	0
Corporation	77222	0
FOTECH	3300	209944
Chhai Chaturbhai Prajapati (R.S.NO 13)	917000	0
NBHAI CHATURBHAI PRAJAPATI (R.S.NO 15)	5182600	917000
D KHAN (194-C)	3855	4925
Advertising Agency	152098	0
TILES	31994	152096
Corporation	242746	0
Appura Co.	38160	243242
HAM TRADERS	4735	0
Siddhi Plastics Pvt Ltd.	5292	0
Trading Corporation	1574190	5292
Transport	100319	181850
and Sales	929122	493473
Enterprise	3240	473215
Enterprise	20225	0
NARAYAN SUTHAR	2300	0
Electric Company	216273	0
GLASS CENTRE	35621	0
Fabrication(194-C)	15057	360
ANGA BEVRAGES	2792	0
Sakti Tiles	54929	15750
ASHAPURI PRINTERS	1075	0
Sayatri Traders	685328	162160
Ghanshyam Traders	100328	207578
EJI SALES CORPORATION	132800	0
Kuldevi Wood Industries	527046	0
Laxmi Electric Co.	68968	18584
Path Builder & Traders	126086	333480
E NURSURY	34065	81071
Sai Rolling Shutters	3500	0
Promoter	10460	115112
Corporation	274249	31238
Elevators	528000	0
Electricals	22084	0
Tradewings Pvt Ltd	15878	1651
Chhai Thakorabhai Patel	16042200	0
SH & CO.	5580	16042200
Ply & Veneer	52774	0
RICKS	63954	0
Services	210973	343730
VALUE HARDWARE	515900	0
Steel Furniture (194-C)	6264	271167
ENTERPRISE	10420	0
PRECASTS	29775	4000
DARA PROPERTY CENTRE	128255	29775
NI & SONS	202931	128255
Electricals	468611	222053
Armarsh	7865	890507
umiture	5175	7865
Others	0	7780009
TOTAL	61557295	51203932



AATMIYA REALTY

SCHEDULES FORMING PART OF THE ACCOUNTS:

PARTICULARS	AS AT	AS AT
	31.03.2015	31.03.2014
	Rs.	Rs.
Current Liabilities Contd.:	SCHEDULE - D	
Advance from Members:		
1-2(SHOP) ATUL PATEL-RAKESH PATEL	1200000	1200000
307 - ASHA NARENDRABHAI MEHTA	100000	0
A-307 Sudhirbhai M Pandya	51000	0
A-TOWER,FF-9 OMKARBHAI K PATEL	100000	100000
A-Tower, Flat No 106 Dr.Dhwani R Bhesania	600000	600000
A-Tower, Flat No-210- Jayesh Bharatbhai	500000	500000
A-Tower Flat No 308- Maganbhai	644000	0
B1 - 202 SHASHIKANT RAGWENDRA PANDEY	127511	400111
B1 Tower, Flat No 101, Dharmendra B Patel	1100000	500000
B-1 Tower, Flat No. 104 - Vijay K Chauhan	500000	0
B-1 Tower, Flat No- 106 Kailsahnath J Gupta	900000	500000
B-1 Tower, Flat No- 107 Sunita Ramu Kashyap	1026000	676000
B-1 Tower, Flat No- 108 Anilkumar S. Kashyap	651000	351000
B1-Tower, Flat No 204, Bhargav H Patel	300000	300000
B1-Tower, Flat No 301, Suji Abraham	120750	793350
B-1 Tower, Flat No- 308 Sudhirbhai S Brahman	497472	500000
B1-Tower, Flat No 401, ALPESH JASHBHAI PATEL	970000	720000
B1-Tower, Flat No 404, Manishbhai M Pethani	1001000	551000
B1 TOWER, FLAT NO 502 MANSUK BHAI	50000	50000
B1-Tower, Flat No 601, Neelam M Patel	132111	902111
B1-Tower, Flat No 607, Ambalal C. Patel	950000	950000
B1-Tower, Flat No 608, Alpesh A. Patel	141000	541000
B-203 Patel Binit Ashwinbhai	1000001	0
B-704 PRTH DARJI	500011	0
B -807 -ANKITA MAHESH DARYANI	51000	0
B-Tower, Flat No - 307, Virbahadur R Sresth	100001	500001
B-Tower, Flat No- 402 Sahab Singh Sirohi	30400	30400
B-Tower, Flat No 501, Ashwinbhai Patel	100000	100000
B-Tower,Flat No- 507, Patel Narayanbhai Mansukhbhai	600001	600001
B-TOWER, FLAT NO 604 , Rekhaben	205000	0
B-Tower, Flat No -607 Vinubhai Shankarbhai Patel	750000	750000
B-TOWER, Flat No 701, Jitendra Ramanbhai Patel	350000	0
B-Tower, Flat No - 702, Pritish Nanubhai SHAH	550000	500000
B-Tower, Flat No- 704, Manishbhai K Patel	153000	303000
B TOWER, FLAT NO 706 Kamlesh Upadhaya	250000	250000
B-TOWER FLAT NO 908 Kaushal K Solanki & Kiran C.	300105	300105
TOTAL C/F.	16601363	13468079



AATMIYA REALTY

SCHEDULES FORMING PART OF THE ACCOUNTS:

PARTICULARS	AS AT	AS AT
	31.03.2015	31.03.2014
	Rs.	Rs.
Current Liabilities Contd.: D- cond. TOTAL B/F.	16601363	13468079
Advance from Members:		
D-1/502 Vinodkumar Singh	1000001	0
D-1 801 Kailash K Panchal	1001	0
D-1,TOWER, FLAT NO- 101, SANJAYBHAI K PATEL	600000	600000
D-1 Tower, Flat No- 102,Anant Bhai Kiritbhai Patel	1300000	1000000
D1 TOWER FLAT NO 301 JASMINE VICTOR DCRUZ	280000	280000
D1-Tower, Flat No- 601, Amardeep Kumar	55555	55555
FF - 15 Sudhirbhai Patel	400000	400000
FF-2(SHOP) NEETU SINGH	63000	0
SUSPENCE A/C DEBTORS	50000	0
Tower A, Flat No. 201 - Chimanbhai D. Thakor	100000	0
Tower A, Flat No. 205 - Maniben D. Thakor	100000	0
Tower A, Flat No. 206 - Shailesh C. Thakor	100000	0
Tower A, Flat No. 210 - Champaben R. Thakor	100000	0
Tower B-1, Flat No. 102 - Mangalbhai D Thakor	100000	0
Tower B1, Flat No 201 Nitiben P Gupta	669400	500000
Tower B-1, Flat No. 203 - Jayaben V. Thakor	100000	0
Tower B-1, Flat No. 303 - Gopalbhai D Thakor	100000	0
Tower-D 1, Flat No- 801, Gautam Vaidhya	1000000	0
MISC OTHERS	0	21182766
TOTAL	22720320	37486400



AATMIYA REALTY

SCHEDULES FORMING PART OF THE ACCOUNTS:

FIXED ASSETS

SCHEDULE - E

PARTICULARS	WDV As at 01.04.2014 [Rs.]	Addition During The		Total As at 31.3.2015 [Rs.]	Rate of Dp. [%]	Dep. [Rs.]	WDV As at 31.03.2015 [Rs.]
		More Than 180 DAYS [Rs.]	Less Than 180 DAYS [Rs.]				
Office Building	335671	0	2409532	2745203	10/5	154044	2591159
Office Equipments	50944	31115	19879	101938	15/7.5	13800	88138
Telephone Instruments	13511	0	0	13511	15	2027	11484
Air Conditioners	140573	0	0	140573	15	21086	119487
CTV Camera	30368	0	0	30368	15	4555	25813
Computers	92835	228098	170761	491694	60/30	243788	247906
Fences, Boardings & Hordings	253507	0	0	253507	15	38026	215481
Plant & Machinery	10195	55650	56540	122385	15/7.5	14117	108268
Television	42437	0	0	42437	15	6366	36071
Electric Instalations	120440	0	0	120440	15	18066	102374
Wastewater Treatment Equipment	56971	0	0	56971	15	8546	48425
Furniture & Fixtures	866355	0	5175	871530	10/5	86894	784636
TOTAL	2013807	314863	2661887	4990557		611314	4379243



AATMIYA REALTY

SCHEDULES FORMING PART OF THE ACCOUNTS:

PARTICULARS	AS AT 31.03.2015 Rs.	AS AT 31.03.2014 Rs.
Sundry Debtors	SCHEDULE - F	
A-101- Bhibhuti Bhusan Naik	564000	0
A-104 JANARDAN BHATT- DR	65000	345000
A-105-Sudhir Bhaio Patel	800000	0
A-209 Nitin K Patel- Dr	450000	450000
A-212- Bipin Bhai- Dr	700000	0
A-308-Maganbhai-Dr	504000	504000
A-506 Kalpesh Thakkar- Dr	224000	324000
A-TOWER- SHOP NO FF-05 HIMANSU PATEL	162000	162000
B-104 Sashi B Tiwari-Dr	133000	233000
B-107 R NAGRAJAN-DR	167000	167000
B-108 KOKILABEN S PATEL- DR	77000	277000
B-202 MOHANBHAI PATEL	390000	377000
B-205 MAHESH BHAI PATEL-DR	434000	135000
B-206 SHAILESHBHAI M PATEL- DR	317000	467000
B-303- B K'SING	275000	0
B-304 MEENABEN D NAYAK	477000	477000
B-403- Bharatsingh Shivrathsingh	250000	0
B-406 SUKDEV MOHAPATRA-DR	227000	227000
B-505 RAVINDRA SINGH JUNEJA- DR	322000	322000
B-506 AVINASH KUMAR-DR	431950	431950
B-602-Arun Bhatt- Dr	550000	0
B-606 MITESH THAKOR BHAI PATEL-DR	225000	225000
B-802 SUJATA GOSWAMI-DR	41000	241000
D1-104- Ashwin R Patel- Dr	496000	0
D1-204- Ankur Patel- Dr	523135	0
D1-301-Dipak Master	600000	0
D1-601- Vivek Sanganai	750000	0
D-201-N P Patel- Dr	248900	0
D-202- Hansa Patel- Dr	439000	0
D-302-Dinesh Tiwari-Dr	500000	0
FF-17 DHAWANI BHESANIA- DR	270000	270000
FF-18 DHAWANI BHESANIA-DR	270000	270000
GF-1-2 Shop- Atul Patel-Rakesh PATEL- DR	1400000	1400000
GF-16 Varsaben Bhesania- Dr	100000	100000
GF-17-18 Rajendra Kabara-Dr	215000	215000
GF-7 SAMIR DAVE- DR	100000	100000
A-211 - Dharmesh Amin	800000	0
A-310- Kanchan K Patel- Dr	250000	0
A- 312 Madhav Singh- Dr	500000	0
B-101 - Chandanaben Paterl- Dr	190000	0
B-203- Sajal Sarkar-Dr	118900	0
MISC OTHERS	0	1691000
TOTAL	15556885	9410950



M/s. AATMIYA REALTY

ITEMS 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, 2015)

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.

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 valued at cost. Inventories of work-in-progress for civil construction work are valued at estimated cost which include direct construction expenditure/overheads also.

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.



Cont....2

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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'

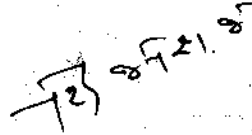
As per our Tax Audit report of even date

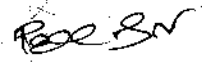
FOR R. C. DEOPURA & CO.
CHARTERED ACCOUNTANTS

FOR M/S. AATMIYA REALTY


(R. C. DEOPURA)
PROPRIETOR
M. NO. 37130
PLACE: BARODA
DATE: 30.09.2015




PARTNER


PARTNER