DEEPREKHA TRACOM PRIVATE LIMITED

STATUTORY AUDIT REPORT

FINANCIAL YEAR 2017-18

Auditors

ARUN SAWALKA & CO

CHARTERED ACCOUNTANTS

1, MULLICK STREET

KOLKATA-700 007

DEEPREKHA TRACOM PRIVATE LIMITED

CIN NO.-U52190WB2011PTC156767

BALANCE SHEET AS AT 31ST MARCH, 2018

	Note No	31ST MARCH , 2018 Amount (₹)	31ST MARCH , 2017 Amount (₹)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	100,000.00	100,000.00
(b) Reserves and Surplus	3	(1,283,706.20)	(283,587.50)
(2) Share Application Money Pending Allotment			
(3) Non Current Liabilities			
(a) Long-term borrowings	4	28,462,865.00	25,294,106.00
(b) Deffered Tax Liabilities		-	-
(c) Other Long Term Liabilities	5	85,496,470.00	36,372,520.00
(d) Long Term Provision		-	-
(4) Current Liabilities			
(a) Short Term Borrowings		-	-
(b) Trade Payables	6	5,794,210.00	-
(c) Other current liabilities	7	508,524.00	1,907,720.00
(d) Short-term provisions		-	-
TOTAL		**119,078,362.80**	**63,390,758.50**
II.Assets			
(1) Fixed Assets			
(a) Tangible Assets	8	86,947.00	76,931.00
(2) Non-current assets			
(a) Non-current investments		-	-
(b) Deffered Tax Assets(net)	9	11,044.00	4,003.00
(c) Long term loans and advances	10	77,657.00	1,091,850.00
(d) Other Non-current assets			
(3) Current assets			
(a) Inventories	11	106,697,454.99	61,878,858.00
(b) Trade Receivables	12	5,512,090.00	179,020.00
(c) Cash and cash equivalents	13	6,442,421.00	160,096.50
(d) Short term loans and advances		-	-
(e) Other current assets	14	250,748.81	-
TOTAL		**119,078,362.80**	**63,390,758.50**
SIGNIFICANT ACCOUNTING POLICIES	1	-	-
OTHER NOTES ON ACCOUNTS	20		

DEEPREKHA TRACOM PVT. LTD

Pradeep Kumar Singh

Director

Pradeep Kumar Singh
DIN No. 00386800
Add:- 89 Salkia School Road , Sadar
Howrah - 711106
Director

DEEPREKHA TRACOM PVT. LTD

Director

Nishchinth Jalan
DIN No.00035774
Add:- Stephen House , Room No. - 47, 3rd Floor 4 B.B.D Bag East ,
Kolkata - 700001
Director

In terms of our report of even date
FOR ARUN SAWALKA & CO
(Chartered Accountants)

Arun Sawalka

(CA. ARUN SAWALKA)

(Partner)
M.No : 062360

Date : 10/08/2018
Place : Kolkata

ARUN SAWALKA & CO. KOLKATA Chartered Accountants

DEEPREKHA TRACOM PRIVATE LIMITED

CIN NO.-U52190WB2011PTC156767

STATEMENT OF PROFIT & LOSS ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH, 2018

		PARTICULARS	Note No	31ST MARCH , 2018 Amount (₹)	31ST MARCH , 2017 Amount (₹)
I		**REVENUE FROM OPERATIONS**			
II		**OTHER INCOME**	15	54,289.78	-
		III TOTAL REVENUE (I + II)		**54,289.78**	**-**
IV		**EXPENSES**			
		Purchases	16	44,818,596.99	9,822,010.00
		(Increase)/Decrease in Inventory	17	(44,818,596.99)	(9,822,010.00)
		Employee Benefit Expenses		-	-
		Finance Cost		-	-
		Depreciation and Amortization Expense		48,984.00	59,810.00
		Other Expenses	18	1,012,465.48	53,842.00
		TOTAL EXPENSES		**1,061,449.48**	**113,652.00**
V		Profit Before Tax		**(1,007,159.70)**	**(113,652.00)**
VI		**TAX EXPENSES**			
	a	Current Tax		-	-
	b	Deffered Tax Assets/ (Liabilty)		7,041.00	7,864.00
VII		**PROFIT / (LOSS) FOR THE PERIOD**		**(1,000,118.70)**	**(105,788.00)**
		Balance Brought forward from Previous Year		(283,587.50)	(177,799.50)
		Balance Carried to Balance Sheet		**(1,283,706.20)**	**(283,587.50)**
VIII		Earning Per Equity Share			
	a	Basic	19	(100.01)	(10.58)
	b	Diluted	19	(100.01)	(10.58)

SIGNIFICANT ACCOUNTING POLICIES	1
OTHER NOTES ON ACCOUNTS	20

DEEPREKHA TRACOM PVT. LTD

Pradeep Kumar Singh

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DIN No. 00386800
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DEEPREKHA TRACOM PVT. LTD

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Nishchinth Jalan
DIN No.00035774
Add:- Stephen House , Room No. -
47, 3rd Floor 4 B.B.D Bag East ,
Kolkata - 700001
Director

In terms of our report of even date
FOR ARUN SAWALKA & CO
(Chartered Accountants)

Arun Sawalka

(CA. ARUN SAWALKA)
(Partner)
M.No : 062360

ARUN SAWALKA & CO
KOLKATA
Chartered Accountants

Date : 10/08/2018
Place : Kolkata

DEEPREKHA TRACOM PRIVATE LIMITED

CIN NO.- U52190WB2011PTC156767

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH , 2018

	PARTICULARS	31ST MARCH , 2018	
		Amount (₹)	Amount (₹)
1.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit/(Loss) before Tax (a)		**(1,007,159.70)**
	Add :		
	Preliminary Expenses W/O.	-	
	Depreciation	48,984.00	
	Less	-	
	Interest Received	(289.78)	
	Sub Total - (b)	**48,694.22**	**48,694.22**
	Operating Profit/(Loss) Before Working Capital Changes (A+B)		**(958,465.48)**
	Adjustments :		
	Current Assets - Add Decrease/(Less) Increase		
	Inventories	(44,818,596.99)	
	Trade Receivable	(5,333,070.00)	
	Other Current Assets	(250,748.81)	
	Current Liabilities - Add Increase/(Less) Decrease		
	Trade Payable	5,794,210.00	
	Other Current Liability	(1,399,196.00)	
	Sub Total - (c)	**(46,007,401.80)**	**(46,007,401.80)**
	Net Cash from Operating Activities Before Tax		**(46,965,867.28)**
	Less - Direct Taxes Paid (Net Refund)		-
	Net Cash from Operating Activities After Tax A		**(46,965,867.28)**
2.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Loan Given to Body Corporates	1,014,193.00	
	Interest received	289.78	
	Assets Purchased	(59,000.00)	
	Net Cash from Investing Activities B	**955,482.78**	**955,482.78**
3.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Capital raised during the year	-	
	Profit/(Loss) of Transferor Companies	-	
	Borrowings during the year	3,168,759.00	
	Other long Term Liabilites	49,123,950.00	
	Net Cash from Financing Activities C	**52,292,709.00**	**52,292,709.00**
	Net Increase in Cash/Cash Equivalent		**6,282,324.50**
	Cash/Cash Equivalents (Opening)		**160,096.50**
	Cash/Cash Equivalents (Closing)		**6,442,421.00**

0.00

For and behalf of the Board

DEEPREKHA TRACOM PVT. LTD

Pradeep Kumar Singh

Director

Pradeep Kumar Singh
DIN No. 00386800
Add:- 89 Salkia School Road , Sadar
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Director

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Jalan

Director

Nishchinth Jalan
DIN No.00035774
Add:- Stephen House , Room No. - 47, 3rd Floor 4 B.B.D Bag East ,
Kolkata - 700001
Director

In terms of our report of even date

FOR ARUN SAWALKA & CO

(Chartered Accountants)

Arun Sawalka

(CA. ARUN SAWALKA)

(Partner)

M.No : 062360

ARUN SAWALKA & CO KOLKATA Chartered Accountants

Date : 10/08/2018

Place : Kolkata

NOTE - 1

Significant Accounting Policies :

01 **ACCOUNTING CONVENTIONS**
The Financial Statements are prepared on Historical Cost Convention. Financial Statements are prepared in accordance with relevant presentational requirements of the Companies Act, 2013 and applicable mandatory Accounting Standards.as notified by the Company.

02 **FIXED ASSETS**
All Fixed Assets are stated at cost including incidental expenses theeto less Depriciation.

03 **DEPRECIATION**
Depriciation on fixed assets have beeen provided on Written down Value Method at the rates prescribed in Schedule II of the Companies Act 2013.

As per the Revised Schedule II of the Companies Act 2013, depriciation during the FY 2017-18 is Rs 48,984/- ,for Complete Detail refer Note 9.

04 **INVESTMENTS**
Investments are Long-term, unless stated otherwise and are stated at cost except where there is diminution in value other than temporary, in which case a provision is made to the carrying value to recognise the diminution.

05 **INVENTORIES**
ALL Inventories are valued at lower of cost and net realisable value.

06 **RECOGNITION OF INCOME & EXPENDITURE**
Income and expenditure are accounted for on accrual basis . Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

07 **FOREIGN CURRENCY TRANSACTIONS**
i) Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.
ii) Monetary assets and liabilities related to foreign currency transactions remaining unsettled at the end of the year are translated at year end rates.

iii) The difference in translation of monetary assets and liabilities and realized gains and losses on foreign exchange transactions are recognised in the Profit and Loss Account.
iv) In respect of transactions covered by forward contracts, the difference between the contract rate and the rate on the date of the transaction is charged to the Profit and Loss Account over the period of the contract

08 **EMPLOYEE BENEFITS**
a) Short Term Employee Benefits
All employee Benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits. Benefits such as Salaries, wages, and short term compensated absences etc. is recognised in the period in which the employee renders the related service.

b) Post Employment Benefits
i) Defined Contribution Plans:
Define contribution plans are post employment benefit plans under which the company pays fixed contributions into separate entities (fund) or to financial institutions or state managed benefit schemes. The Company operates defined contribution plans pertaining to Provident Fund, Employees state Insurance, Pension Fund Scheme for eligible employees. The Company contribution to defined contribution plans are recognised in the profit and loss account in the financial year to which they relate.
ii) Defined Benefit Plans:
It includes Exployee Group Gratuity Cash Accumulation Scheme of Life Insurance Corporation of India, Superannuation Scheme& Leave Liability for which company made annual contribution and payable on retirement on the basis of Actuarial Valuation as at the year end and the same is charged to profit and loss account under head Employees Cost.

BORROWING COST
09 Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that takes necessarily substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue

PROVISIONING FOR DEFERRED TAXES :
The Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961.
10 Deferred Tax resulting from " timings difference " between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantially enacted as on the Balance Sheet date . The Deferred Tax Asset is recognized and carried forward only to the extent that there is a reasonable certainty that the assets will be realized in future.

TAXES ON INCOME
Current Tax is determined as the amount of tax payable in respect of taxable income for the year.
11 Deferred Tax is recognised, subject to consideration of prudence, in respect of deferred tax assets / liabilities on timing difference, being the difference between taxable income and accounting income that originated in one period and are capable of reversal in one or more subsequent periods.

EARNING PER SHARE
12 Earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders, by the weighted average number of equity
For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and weighted average number of

PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS
13 Provisions are recognised only when there is a present obligation as a result of past event and when a reliable estimate of the amount of the obligation can be made. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. Contingent liability is disclosed for Possible obligations which will be confirmed only by the future events not wholly within the control of the company. Contingent Assets are not recognised in the financial statements.

DEEPREKHA TRACOM PVT. LTD
Pradeep Kumar Singh
Director

ARUN SAWALKA & CO. KOLKATA Chartered Accountants

DEEPREKHA TRACOM PVT. LTD
Director

DEEPREKHA TRACOM PRIVATE LIMITED

CIN NO.-U52190WB2011PTC156767

NOTE FORMING PART OF THE BALANCE SHEET AS AT & PROFIT & LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
NOTE - 2		
SHARE CAPITAL		
Authorised		
10000 Equity Shares of Rs.10/- each	**100,000**	**100,000**
Issued, Subscribed & Paid up		
10000 Equity Shares of Rs.10/- each	100,000	100,000
	100,000	**100,000**

A.
Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

	31ST MARCH , 2018		31ST MARCH , 2017	
	Nos	Amount	Nos	Amount
Shares outstanding at the beginning of the year	10,000	100,000	10,000	100,000
Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	10,000	100,000	10,000	100,000

B
TERMS/ RIGHTS ATTACHED TO EQUITY SHARES

The Company has only one class of equity share having par value of Rs 10 / per share . Each holder of Equity share is entitled to one vote per share

In the event of liquidation of the Company , the holder of equity shares will be entitled to receive remaining assets of the Company after distribution of all preferential amounts. The Distribution will be in proportion to the number of equity share held by the shareholders

C
Details of shareholders holding more than 5% shares of the Company

NAME OF THE SHAREHOLDER	31ST MARCH , 2018		31ST MARCH , 2017	
(EQUITY SHARES OF RS 10/ EACH FULLY PAID UP)	Nos	%	Nos	%
Sri Nishchinth Jalan	1,250	12.5%	1,250	12.5%
Sri Pabitra Ghosh	2,500	25.0%	2,500	25.0%
Sri Pankaj Singh	2,500	25.0%	2,500	25.0%
Sri Pradeep Kumar Singh	1,000	10.0%	1,000	10.0%
Sri Suresh Kumar Jalan	1,250	12.5%	1,250	12.5%
Sri Usha Singh	1,500	15.0%	1,500	15.0%
	10,000	**100%**	**10,000**	**100%**

As per the records of the Company , including its Register of Members and other declarations received from the shareholders regarding beneficial interest , the above shareholders represents legal ownership of shares

D.
SHARES ISSUED FOR CONSIDERATION OTHER THAN CASH
Out of the above no Equity Shares have been issued for consideration other than cash

ARUN SAWALKA & CO.
KOLKATA
Chartered Accountants

DEEPREKHA TRACOM PVT. LTD
Director

DEEPREKHA TRACOM PVT. LTD
Pradeep Kumar Singh
Director

DEEPREKHA TRACOM PRIVATE LIMITED

CIN NO-U52190WB2011PTC156767

NOTE FORMING PART OF THE BALANCE SHEET AS AT
& PROFIT & LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
NOTE - 3		
RESERVE & SURPLUS		
Share Premium		
Balance as at 1st April	-	-
Additions	-	-
Deductions	-	-
A	-	-
PROFIT & LOSS A/C		
OP. Balance	(283,587.50)	(177,799.50)
Add: Profit/Loss for the year	(1,000,118.70)	(105,788.00)
Add : Income tax for earlier years	-	-
B	(1,283,706.20)	(283,587.50)
TOTAL (A+B)	**(1,283,706.20)**	**(283,587.50)**

Note:-Profit for the year has not been appropiated for the purpose of Distribution of Dividend and its Tax.

NOTE-4:-LONG-TERM BORROWINGS

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
Secured	-	-
Unsecured		
(Loans from Directors or related Parties)		
Anubhav Fincom Private Limited	10,645.00	277,878.00
Nishchinta Holdings Private Limited	5,784,419.00	1,883,628.00
Shivmangal Tower Private Limited	1,917,841.00	1,527,871.00
Swastik Projects Pvt. Ltd.	9,012,727.00	10,382,839.00
Pradeep Kuamr Singh	1,557,595.00	749,839.00
Pabitra Ghosh	-	4,852,535.00
Bharat Singh	1,380,557.00	1,188,087.00
Suresh Kumar Jalan HUF	2,212,153.00	-
Others		
Meet Investment Consult Pvt Ltd	-	891,859.00
Alishan Tower Private Limited	2,414,506.00	801,184.00
Supriya Transtel System Pvt Ltd	1,447,187.00	1,833,924.00
Anubhav Nirman Pvt. Ltd.	948,233.00	541,130.00
Rohit Merchant LLp	1,384,240.00	
Outstrip Multi Service Pvt Ltd	392,762.00	363,332.00
	28,462,865.00	**25,294,106.00**

NOTE-5-OTHER LONG TERM LIABILITIES

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
Advance against sale of Property 215000	84,185,774.00	35,061,824.00
B.S.Construction & Infrastructure Pvt Ltd (Advance against Joint Develpoment agreement)	1,310,696.00	1,310,696.00
	85,496,470.00	**36,372,520.00**

DEEPREKHA TRACOM PVT. LTD
Pradeep Kumar Singh
Director

DEEPREKHA TRACOM PVT. LTD
Director

ARUN SAWALKA & CO
KOLKATA
Chartered Accountants

NOTE 6:-TRADE PAYABLES

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
Sundry Creditors	5,794,210.00	-
	5,794,210.00	-

NOTE-7:-OHTER CURRENT LIABILITY

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
Audit Fees Payable	25,000.00	12,500.00
Filing Fees Payable	7,200.00	3,600.00
Liabilities For Expenses(Mishra Enterprise)	-	633,909.00
Liabilities For Expenses(Mishra Construction)	-	488,237.00
Liabilities For Expenses(Mayabious Arts LLP)	-	238,750.00
Electricity Charges of Site Office Payable	-	660.00
Electricity Charges Payable	-	2,440.00
Liabilities For Expenses(Minute Book)	7,500.00	7,500.00
Duties & Taxes	-	182,180.00
P.Tax on salary payable	4,220.00	-
TDS Payable	464,604.00	337,944.00
	508,524.00	**1,907,720.00**

NOTE- 9:-DEFFERED TAX ASSETS

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
Deffered Tax Assets	4,003.00	(3,861.00)
Add: During the year	7,041.00	7,864.00
	11,044.00	**4,003.00**

NOTE-10:-LOANS & ADVANCES

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
Advance Against Salary		
Syed Tanzim Ahmed	24,000.00	12,000.00
Ramesh Kumar Singh	31,000.00	-
Other		
CM Construction	-	1,030,250.00
Security Deposit with CESC Ltd.	12,657.00	39,600.00
Security Deposit with Krishna Sinha	10,000.00	10,000.00
	77,657.00	**1,091,850.00**

NOTE- 11:-INVENTORY

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
Construction Work-in-Progress (as per Annexure-1)		
Opening	61,878,858.00	52,056,848.00
Additions During the Year	44,818,596.99	9,822,010.00
Sale Proceeds	-	-
Closing	106,697,454.99	61,878,858.00
	106,697,454.99	**61,878,858.00**

DEEPREKHA TRACOM PVT. LTD
Pradeep Kumar Singh
Director

DEEPREKHA TRACOM PVT. LTD
Director

ARUN SAWALKA & CO
KOLKATA
Chartered Accountants

DEEPREKHA TRADECOM PVT LTD

CIN NO.- U52190WB2011PTC156767

NOTE - 8

Depreciation as per Company Act.

1 Tangible Assets

Description		GROSS BLOCK						DEPRECIATION						NET BLOCK AS ON	
Particulars	Rate of Depreciation	As at 1.4.2017	Date of Purchase	Addition >180 days	Addition <180 days	Sold during the year	TOTAL	Upto 31.3.2017	For the additions >180 days	for additions <180 days	For the year	Sale/Adjustment during the year	TOTAL	As at 31.3.2018	As at 31.3.2017
Owned Assets															
Computer	70.84%	41,433.00		-	-	-	41,433.00	31,110.00	-	-	7,313.00	-	38,423.00	3,010.00	10,323.00
Furniture & Fixture	46.11%	17,338.00		-	-	-	17,338.00	10,308.00	-	-	3,242.00	-	13,550.00	3,788.00	7,030.00
Furniture & Fixture	45.88%	34,808.00		-	-	-	34,808.00	18,954.00	-	-	7,274.00	-	26,228.00	8,580.00	15,854.00
Sofa Set	28.41%		5/23/2017	23,500.00			23,500.00	-	5,707.00		5,707.00		5,707.00	17,793.00	-
Air Conditioner	46.10%	41,000.00		-	-	-	41,000.00	9,994.00	-	-	14,294.00	-	24,288.00	16,712.00	31,006.00
Tally ERP9 Software	39.82%	18,000.00		-	-	-	18,000.00	5,282.00	-	-	5,064.00	-	10,346.00	7,654.00	12,718.00
TV(LED)	19.29%		5/8/2017	28,500.00			28,500.00	-	4,925.00		4,925.00		4,925.00	23,575.00	-
Refrigrator	19.29%		5/20/2017	7,000.00			7,000.00	-	1,165.00		1,165.00		1,165.00	5,835.00	-
SUBTOTAL (A)		**152,579.00**		**59,000.00**	-	-	**211,579.00**	**75,648.00**	**11,797.00**	-	**48,984.00**	-	**124,632.00**	**86,947.00**	**76,931.00**
2 **Intangible Assets**		-		-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL (B)		-		-	-	-	-	-	-	-	-	-	-	-	-
3 **Capital Work-in-Progress**		-		-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL (C)		-		-	-	-	-	-	-	-	-	-	-	-	-
4 **Intangible Assets under Developmer**		-		-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL (D)		-		-	-	-	-	-	-	-	-	-	-	-	-
Total [A + B + C + D] (Current Year)		152,579.00		59,000.00	-	-	211,579.00	75,648.00	11,797.00	-	48,984.00	-	124,632.00	86,947.00	76,931.00
(Previous Year)		-		-	-	-	-	-	-	-	-	-	-	-	-
		152,579.00		**59,000.00**	-	-	**211,579.00**	**75,648.00**	**11,797.00**	-	**48,984.00**	-	**124,632.00**	**86,947.00**	**76,931.00**

Depreciation as per Income Tax Act.

1 Tangible Assets

Description		GROSS BLOCK						DEPRECIATION						NET BLOCK AS ON	
Particulars	Rate of Depreciation	As at 1.4.2017	Date of Purchase	Addition >180 days	Addition <180 days	Sold during the year	TOTAL	Upto 31.3.2017	For the additions >180 days	for additions <180 days	For the year	Sale/Adjustment during the year	TOTAL	As at 31.3.2018	As at 31.3.2017
Owned Assets															
Computer	40.00%	41,433.00		-	-	-	41,433.00	34,804.00	-	-	2,652.00	-	37,456.00	3,977.00	6,629.00
Furniture & Fixture	10.00%	17,338.00		-	-	-	17,338.00	3,294.00	-	-	1,404.00	-	4,698.00	12,640.00	14,044.00
Furniture & Fixture	10.00%	34,808.00		-	-	-	34,808.00	5,047.00	-	-	2,976.00	-	8,023.00	26,785.00	29,761.00
Furniture & Fixture	10.00%	-		23,500.00	-	-	23,500.00	-	2,350.00		2,350.00		2,350.00	21,150.00	-
Air Conditioner	15.00%	41,000.00		-	-	-	41,000.00	6,150.00	-	-	5,227.00	-	11,377.00	29,623.00	34,850.00
Tally ERP9 Software	40.00%	18,000.00		-	-	-	18,000.00	10,800.00	-	-	2,880.00	-	13,680.00	4,320.00	7,200.00
TV(LED)	15.00%	-		28,500.00	-	-	28,500.00	-	4,275.00		4,275.00		4,275.00	24,225.00	-
Refrigrator	15.00%	-		7,000.00	-	-	7,000.00	-	1,050.00		1,050.00		1,050.00	5,950.00	-
SUBTOTAL (A)		**152,579.00**		**59,000.00**	-	-	**211,579.00**	**60,095.00**	**7,675.00**	-	**22,814.00**	-	**82,909.00**	**128,670.00**	**92,484.00**

ARUN SAWALKA & CO. KOLKATA Chartered Accountants

DEEPREKHA TRACOM PVT. LTD.
Pradeep Kumar Singh
Director

DEEPREKHA TRACOM PVT. LTD.
Director

NOTE- 12:-TRADE RECEIVABLE

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
Sundry Debtors for Booking	5,511,810.00	179,020.00
Others(Supreme Adv & Marketing Agency)	280.00	
	5,512,090.00	**179,020.00**

NOTE- 13:-CASH & CASH EQUIVALENTS

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
Cash in hand (As certified)	130,733.00	22,877.50
Balances with Bank in Current Account		
Fedral bank- A/c No. 12000200078489	6,311,688.00	137,219.00
	6,442,421.00	**160,096.50**

NOTE- 14:-OTHER CURRENT ASSETS

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
GST	82,572.14	-
TDS FY 2017-18	167,010.00	-
Deffered Revenue Exps	1,166.67	-
	250,748.81	-

NOTE- 15:- OTHER INCOMES

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
Cancellation Charges Income	54,000.00	
Interest Income	289.78	
	54,289.78	-

NOTE- 16:-PURCHASES (Construction work in progress)

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
Expenses Incurred During the year **Refer to Annx-1**	44,818,596.99	9,822,010.00
	44,818,596.99	**9,822,010.00**

NOTE- 17:-CHANGE IN INVENTORY

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
Construction Work In Progress		
Opening WIP	61,878,858.00	52,056,848.00
Closing WIP	106,697,454.99	61,878,858.00
Refer to Annx-1		
(Increase)/Decrease in Inventory	**(44,818,596.99)**	**(9,822,010.00)**

ARUN SAWALKA & CO. KOLKATA Chartered Accountants

DEEPREKHA TRACOM PVT. LTD.
Pradeep Kumar Singh
Director

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Director

NOTE- 18:-OTHER EXPENSES

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
Audit Fees	25,000.00	12,500.00
Bank Charges	1,273.00	1,405.00
Computer Maintence	400.00	-
Conveyance	9,910.00	3,187.00
Directors Remuneration	600,000.00	-
Filing Fees	9,204.00	3,600.00
General Expenses	28,750.20	4,389.00
Interest on Late Payment Of CGST	2,807.00	-
Interest on Late Payment Of SGST	2,807.00	-
Interest on Late Payment Of Corporation Tax	8,602.25	-
Interest on Late Payment Of Krishi Kalyan Cess	1,358.00	-
Interest on Late Payment Of Swass Bharat Cess	1,358.00	-
Interest on Late Payment Of Service Tax	38,008.00	-
Interest on Late Payment Of TDS	25,553.00	6,713.00
Interest paid on P. Tax On Salary	243.00	198.00
Late Filing Fees of P.Tax on salary	100.00	300.00
Late Filing Fees of Service Tax Return	29,550.00	-
Penalty for Corporation Tax	34,409.70	-
Printing & Stationary	13,855.00	-
Professional Fees	156,500.00	7,210.00
Postage & Stamp Expenses	1,160.00	100.00
Professional Tax	2,500.00	2,500.00
Repairs & Manintence	2,633.33	-
Staff Welfair Exp	300.00	61.00
Telephone Charges	14,034.00	9,779.00
Trade Licence Fees	2,150.00	1,900.00
	1,012,465.48	**53,842.00**

NOTE- 19:- EARNING PER SHARE

PARTICULARS	31ST MARCH , 2018	31ST MARCH , 2017
	Amount (₹)	Amount (₹)
Net Profit after tax as per Statement of Profit and Loss (A)	(1,000,118.70)	(105,788.00)
weighted Average number of equity shares outstanding (B)	10,000.00	10,000.00
Basic and Diluted Earnings per share (`) [A/B]	(100.01)	(10.58)
Face value per equity share (`)	10.00	10.00

DEEPREKHA TRACOM PVT. LTD

Pradeep Kumar Singh

Director

Pradeep Kumar Singh
DIN No. 00386800
Add:- 89 Salkia School Road , Sadar
Howrah - 711106
Director

DEEPREKHA TRACOM PVT. LTD.

Director

Nishchinth Jalan
DIN No.00035774
Add:- Stephen House , Room No. -
47, 3rd Floor 4 B.B.D Bag East ,
Kolkata - 700001
Director

ARUN SAWALKA & CO
KOLKATA
Chartered Accountants

NOTE 20 **OTHER NOTES ON ACCOUNTS**

1 Based on the information / documents available with the Company, no creditor is covered under Micro, Small and Medium Enterprise Development Act, 2006. As a result, no interest provision/payments have been made by the Company to such creditors, if any, and no disclosures thereof are made in these accounts.

2 Loans, advances and sundry debtors and sundry creditors balances are subject to confirmation by the respective parties

3 The management has assessed that there is no impairment of Fixed Assets requiring provision in the Accounts. Accordingly, there is no debit to the Profit & Loss Account for the impairment of Assets.

4 Contingent Liability not provided Rs.NIL

5 Earning/Expenditure in forgein currency Rs.NIL

6 Service Tax has not been paid and accounted for advace received against sale of property to Pranish Realors LLP for the FY 2013-14 & Dhrubajyoti Banerjee of Rs 500000/- for last year.

7 **RELATED PARTY DISCLOSURES:-**

Disclosure as required under related party disclosure (AS- 18) issued by The Institute of Chartered Accountants of India are as Below:-

A.List of Related Parties:

Key management personnel:

Sl No.	Name	Nature Of Relation
1	Pabitra Ghosh	Director
2	Sri Nishchinth Jalan	Director
3	Pradeep Kumar Singh	Director
4	Bharat Singh	Director

Related to Key Management Personeel

Sl No.	Name
1	Alishan Realtor (P) Ltd
2	Pranish Realtors LLP
3	Anubhav Nirman (P) Ltd
4	Infrastructure (P) Ltd
5	Alishan Tower (P) Ltd
6	Swastik Projects Pvt Ltd
7	Pradeep Kumar Singh
8	Anubhav Fincom Private Limited
9	Nishchinta Holdings Private Limited
10	Shivmangal Tower Private Limited
11	Suresh Kumar Jalan

B. Trasactions carried out with Key management personnel, their relatives and their enterprises where transactions have taken place,in ordinary course of business

Loans Taken

Nature of Transactions	Related Parties	Transaction during the year	Closing Balance
Unsecured loan taken- Repaid	Swastik Projects Pvt Ltd	2000000 Dr	9,012,727.00
Unsecured loan Taken	Pradeep Kumar Singh	600000 Cr	1,557,595.00
Unsecured loan Taken	Pabitra Ghosh	5584803 Dr	-
Unsecured loan Taken	Anubhav Fincom (P) Ltd	275000 Dr	10,645.00
Unsecured loan Taken	Bharat Singh	-	1,380,557.00
Unsecured loan Taken	Nishchinta Holdings Private Limited	3400000 Cr	5,784,419.00
Unsecured loan Taken	Shivmangal Tower Private Limited	150000 Cr	1,917,841.00
Unsecured loan Taken	Suresh Kumar Jalan HUF	2000000 Cr	2,212,153.00
Advance Against Joint Develpoment Agreement -Taken	B.S. Construction & Infracity (P) Ltd		1,310,696.00
Advance against Sale of Flat	Pranish Realtors LLP	3,404,800.00	38,101,824.00
Director Remuneration	Pabitra Ghosh	150,000.00	-
Director Remuneration	Sri Nishchinth Jalan	150,000.00	-
Director Remuneration	Pradeep Kumar Singh	150,000.00	-
Director Remuneration	Bharat Singh	150,000.00	-

8 **GRATUITY**

i) The Company has Temporary/ Casual Employees only ,as such no provision has been made in respect of any liability under the gratuity act and other emplyees benefits, as the same is not applicable.

ii) As the company has not separately invested any of its liability of gratuity in any specific Govt. Bond/ Secruities.Hence the changes in Assets is not there.

iii) Disclosures as required by Revised AS-15 have also been not given in view of noties (i) & (ii) above.

DEEPREKHA TRACOM PVT. LTD
Pradeep Kumar Singh
Director

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ARUN SAWALKA & CO
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9 The company is constructing a project at 20, Rajdanga Main Road, P.S - Kasba, Kolkata - 700107 under Joint Development Agreement with the owners of the property.

Since the contract cost is not able to be measured reliably, hence the Management decided that entire cost related to project has to be transferred to Work in Progress_Kasba Account. The Income and expenses would be recognised when the sale of the flat would be registered with respective Government Bodies and risk and reward related to the same has been legally transferred.

In the current year no property was registered hence no revenue and related cost was booked.

10 **Calculation of Deferred Tax Liability/Assets**

Deferred Tax Assets

Particulars	Amount
Opening Balnace	4,003.00
Add:- Charged During the Year	7,041.00
Closing Balance	11,044.00

11 Schedule 1 to 19 annexed herewith are forming part of the Balance Sheet and Profit & Loss Account.

12 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

For and behalf of the Board

DEEPREKHA TRACOM PVT. LTD

Pradeep Kumar Singh

Director

Pradeep Kumar Singh
DIN No. 00386800
Add:- 89 Salkia School Road , Sadar Howrah - 711106
Director

DEEPREKHA TRACOM PVT. LTD

Director

Nishchinth Jalan
DIN No.00035774
Add:- Stephen House , Room No. - 47, 3rd Floor 4 B.B.D Bag East , Kolkata - 700001
Director

In terms of our report of even date

FOR ARUN SAWALKA & CO
(Chartered Accountants)

Arun Sawalka

(CA. ARUN SAWALKA)
(Partner)
M.No : 062360

Date : 10/08/2018
Place : Kolkata

ARUN SAWALKA & CO
KOLKATA
Chartered Accountants

Annexure - 1
Construction Work In Progress(Land Development)

Particulars	F.Y. 2017-18 Opening as on 01.04.2017	F.Y. 2017-18 Additions During the Year 2017-18	F.Y. 2017-18 Closing as on 31.03.2018	F.Y. 2016-17 Opening as on 01.04.2016	F.Y. 2016-17 Additions During the Year 2016-17	F.Y. 2016-17 Closing as on 31.03.2017
Work In Progress (Land Development)						
Advance against Rajdanga Property	30,027,752.00	5,500,000.00	35,527,752.00	30,027,752.00	-	30,027,752.00
Architect Fees	2,214,250.00	-	2,214,250.00	1,300,000.00	914,250.00	2,214,250.00
Bamboo purchased	1,140.00	-	1,140.00	1,140.00	-	1,140.00
Bank Charges	22,012.00	-	22,012.00	22,012.00	-	22,012.00
Banners and Advertisement	53,703.00	1,240,100.00	1,293,803.00	43,893.00	9,810.00	53,703.00
Block & Centerline Layout Checking Charge	23,000.00	-	23,000.00	20,000.00	3,000.00	23,000.00
Boundary Wall Expenses	65,661.00	-	65,661.00	65,661.00	-	65,661.00
Brochure Printing	64,587.00	170,100.00	234,687.00	64,587.00	-	64,587.00
Building Sanction Plan & Others Charges KMC	87,223.00	-	87,223.00	87,223.00	-	87,223.00
Building Materials Purchased	-	* 6,504,923.81	6,504,923.81			
Commission Charges	5,000.00	1,544,553.00	1,549,553.00	5,000.00	-	5,000.00
Consultancy for Tenancy Settlement	75,000.00	-	75,000.00	75,000.00	-	75,000.00
Corporation Tax	1,276,714.00	774,402.05	2,051,116.05	944,087.00	332,627.00	1,276,714.00
Cube Testing Charges	960.00	9,000.00	9,960.00	960.00	-	960.00
Door Accessories Purchased	1,508.00	-	1,508.00	-	1,508.00	1,508.00
Dusting Cloth Purchased	216.00	500.00	716.00	125.00	91.00	216.00
Electrical Goods & Fittings	24,628.00	* 41,691.29	66,319.29	1,975.00	22,653.00	24,628.00
Electricity Charges	74,318.00	93,664.78	167,982.78	24,368.00	49,950.00	74,318.00
Electricity Charges of Site Office	9,555.00	-	9,555.00	6,875.00	2,680.00	9,555.00
Fire Protection Fees	21,805.00	-	21,805.00	21,805.00	-	21,805.00
G I Sheet	3,265.00	-	3,265.00	3,265.00	-	3,265.00
Glowsine Board Fitting Expenses	15,000.00	-	15,000.00	15,000.00	-	15,000.00
Hardware Accessories Purchased	444.00	-	444.00	-	444.00	444.00
Interest on Loan	5,638,870.00	3,705,712.00	9,344,582.00	2,836,418.00	2,802,452.00	5,638,870.00
Interest on Corporation Tax	63,887.00	-	63,887.00	63,887.00	-	63,887.00
Labour Charges (6)	3,318,668.00	* 23,302,234.06	26,620,902.06	1,876,267.00	1,442,401.00	3,318,668.00
Landlord Shifting Rent	420,000.00	435,000.00	855,000.00	-	420,000.00	420,000.00
Legal Charges	71,053.00	14,240.50	85,293.50	47,053.00	24,000.00	71,053.00
Machinery Rent Charges	16,000.00	-	16,000.00	16,000.00	-	16,000.00
New Water Supply Connection	37,575.00	-	37,575.00	28,585.00	8,990.00	37,575.00
Paint Material	6,299.00	-	6,299.00	-	6,299.00	6,299.00
Physical & Chemical Test	23,000.00	-	23,000.00	-	23,000.00	23,000.00
Plan Sanction Fees	5,105,732.00	-	5,105,732.00	5,105,732.00	-	5,105,732.00
Plumbing & Santiary Goods	2,439.00	-	2,439.00	1,584.00	855.00	2,439.00
Printing and Stationary	11,538.00	-	11,538.00	-	11,538.00	11,538.00
Raw Material Purchased	8,823,562.00	-	8,823,562.00	5,542,833.00	3,280,729.00	8,823,562.00
Registration Charges	220,537.00	-	220,537.00	220,537.00	-	220,537.00
Salary	983,691.00	643,499.00	1,627,190.00	590,958.00	392,733.00	983,691.00
Security Charges	148,139.00	-	148,139.00	148,139.00	-	148,139.00
Service Charge of CESC on Extension of Load	20,086.00	-	20,086.00	20,086.00	-	20,086.00
Site Office Rent	114,000.00	75,500.00	189,500.00	42,000.00	72,000.00	114,000.00
Soil testing Charges	95,222.00	-	95,222.00	95,222.00	-	95,222.00
Stamp Charges	161,319.00	-	161,319.00	161,319.00	-	161,319.00
Tenants Compensation Expenses 656532 + 60000	2,529,000.00	* 716,532.00	3,245,532.00	2,529,000.00	-	2,529,000.00
Trasportation Expenses 6214.50 + 13230	-	* 19,444.50	19,444.50			
Vibrator Rolling Exps		27,500.00	27,500.00			
Weightment Charges	500.00	-	500.00	500.00	-	500.00
Total	61,878,858.00	44,818,596.99	106,697,454.99	52,056,848.00	9,822,010.00	61,878,858.00

ARUN SAWALKA & CO. KOLKATA Chartered Accountants

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