

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF DEVAVRAT HOMES PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **DEVAVRAT HOMES PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at **31/03/2019**, the Statement of Profit and Loss, **the cash flow statement** for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated 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 maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting 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 adequate internal financial controls, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

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Opinion

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, of the state of affairs of the Company as at **31/03/2019**, and its **Profit and its cash flows** for the year ended on that date.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. We give in the Annexure A statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

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 it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and **the 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 the written representations received from the directors as on **31/03/2019** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2019** 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, refer to our separate report in "**Annexure B**".
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the 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.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

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Date : 16/08/2019
Place : BHUBANESWAR

FOR KEJRIWAL & ASSOCIATES
(Chartered Accountants)
Reg No. :0324527E



16 AUG 2019

RAMESH K. KEJRIWAL
Partner
M.No. : 060355

“Annexure B” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of DEVAVRAT HOMES PRIVATE LIMITED Company limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of DEVAVRAT HOMES PRIVATE LIMITED Company Limited (“The Company”) as of March 31, 2019 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected

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depend upon on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2016, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issues by the Institute of Chartered Accountants of India.

Date : 16/08/2019

Place : BHUBANESWAR

T 6 AUG 2019



FOR KEJRIWAL & ASSOCIATES

(Chartered Accountants)

Reg No. :0324527E

RAMESH K. KEJRIWAL

Partner

M.No. : 060355

Annexure to the Independent Auditors' Report

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(1) In Respect of Fixed Assets

- (a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- (b) Fixed assets have been physically verified by the management at reasonable intervals;

(2) In Respect of Inventory

- (a) Physical verification of inventory has been conducted at reasonable intervals by the management.
- (b) The procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.
- (c) The company is maintaining proper records of inventory and no material discrepancies were noticed on physical verification carried out at the end of the year.

(3) Loans and advances to parties covered under section 189

No

- (a) N.A.
- (b) N.A.

4) Internal Control in reference to Purchase of Inventory and Fixed Assets and whether there is continue failure of Internal control

In our opinion and according to the information and explanations given to us, there is an adequate internal control system commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods and services. During the course of our audit, no major weakness has been noticed in the internal control system in respect of these areas.

5) Rules followed while accepting Deposits

The company has not accepted any deposits from the public.

6) Maintenance of cost records

The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under sub-section (l) of section 148 of the Companies Act.

7) According to the information and explanations given to us in respect of statutory dues

- (a) N.A.
- (b) N.A.
- (c) N.A.

8) Company which has been registered for a period less than five years and accumulated losses are more than 50% of Net worth, Reporting of cash Losses

N.A.

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(9) Default in Repayment of Loans taken from Bank or Financial Institutions

The company has not defaulted in repayment of dues to financial institution or bank.

(10) Terms for Loans and Advances from Banks or Financial Institutions prejudicial to the interest of the company

On the basis of records examined by us and information provided by the management, we are of the opinion that the company has not given guarantees for loans taken by other from banks or financial institutions.

(11) Application versus purpose for which Loan Granted

The company did not have any term loans outstanding during the year.

(12) Reporting of Fraud During the Year Nature and Amount

During the year, no fraud on or by the Company has been noticed or reported during the course of our audit.

Place : BHUBANESWAR

Date :

16 AUG 2019



FOR KEJRIWAL & ASSOCIATES
(Chartered Accountants)
Reg No. :324527E

SD
RAMESH K. KEJRIWAL
(Partner)
Membership No : 060355



KEJRIWAL & ASSOCIATES CHARTERED ACCOUNTANTS

BHUBANESWAR • BOLANGIR • BARBIL • NAGPUR • ROURKELA

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Date.....
16 AUG 2019

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**

We report that the statutory audit of M/s. DEVAVRAT HOMES PRIVATE LIMITED, PLOT No-209/20, PRAGATI VIHAR, SAILASHREE VIHAR, CHANDRA SEKHAPUR, BHUBANESWAR, ORISSA-751021', PAN - AABCD9148C was conducted by us in pursuance of the provisions of the Companies Act 2013 Act, and We annex hereto a copy of our audit report dated **Auth August , 2019** along with a copy of each of:-

(a) the audited Profit and loss account for the period beginning from **01 April 2018** to ending on **31 March 2019**

(b) the audited balance sheet as at **31 March 2019** ; and

(c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.

- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

S.No	Qualification	Comments
	NIL	NIL

Place : BHUBANESWAR

Date : 16/08/2019

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For **KEJRIWAL & ASSOCIATES**
(Chartered Accountants)
Reg No. :0324527E

RAMESH K. KEJRIWAL
(Partner)

Membership No :060355

Firm PAN : AAMFK5645F



KEJRIWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

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FORM NO. 3CD

[See rule 6 G(2)]

Date **16 AUG 2019**

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| 1. Name of the assessee | DEVAVRAT HOMES PRIVATE LIMITED |
| 2. Address | PLOT No- 209/20, PRAGATI VIHAR, SAILASHREE VIHAR, CHANDRA SEKHAPUR, BHUBAESWAR, ORISSA-751021 |
| 3. Permanent Account Number (PAN) | AABCD9148C |
| 4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same | Yes
Annexure No - 1 |
| 5. Status | Private Limited |
| 6. Previous year | From 01/04/2018 To 31/03/2019 |
| 7. Assessment year | 2019-2020 |
| 8. Indicate the relevant clause of section 44AB under which the audit has been conducted | Clause 44AB(a) |

PART - B

9. (a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	NA
9. (b)	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.	
10. (a)	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)	Annexure No. : 2
10. (b)	If there is any change in the nature of business or profession, the particulars of such change.	
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Annexure No. : 3
11. (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.)	

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11. (c)	List of books of account and nature of relevant documents examined.	
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
13. (a)	Method of accounting employed in the previous year.	Mercantile system
13. (b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13. (c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
13. (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
13. (e)	if answer to (d) above is in the affirmative give details of such adjustments:	
13. (f)	Disclosure as per ICDS	No
14. (a)	Method of valuation of closing stock employed in the previous year.	AT COST PRICE MARKET PRICE WHICH EVER IS LOWER
14. (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
15.	Give the following particulars of the capital assets converted into stock in trade:-	No
15. (a)	Description of capital asset;	
15. (b)	Date of acquisition;	
15. (c)	Cost of acquisition;	
15. (d)	Amount at which the asset is converted into stock-in-trade.	
16.	Amounts not credited to the profit and loss account, being, -	NIL
16. (a)	the items falling within the scope section 28;	
16. (b)	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	NIL
16. (c)	escalation claims accepted during the previous year;	NIL
16. (d)	any other item of income;	NIL
16. (e)	capital receipt, if any.	NIL
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:	No
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 :-	Annexure No. : 4
18. (a)	Description of asset/block of assets.	
18. (b)	Rate of depreciation.	
18. (c)	Actual cost of written down value, as the case may be.	
18. (d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including	

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	adjustments on account of-	
18. (d)(i)	Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1 st March, 1994,	
18. (d)(ii)	Change in rate of exchange of currency, and	
18. (d)(iii)	Subsidy or grant or reimbursement, by whatever name called.	
18. (e)	Depreciation allowable.	
18. (f)	Written down value at the end of the year.	
19.	Amounts admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35D, 35DD, 35DDA, 35E :- (a)Debited to Profit and Loss Account and Allowable (b)Not Debited to profit and Loss Account.	NIL
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)]	NIL
20. (b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NIL
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	NIL
21. (b)	Amounts inadmissible under section 40(a):-	NIL
21. (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;	NIL
21. (d)	Disallowance/ deemed income under section 40A(3):	Yes
21. (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:	
21. (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
21. (e)	provision for payment of gratuity not allowable under section 40A(7),	
21. (f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
21. (g)	particulars of any liability of a contingent nature;	NIL
21. (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;	NIL
21. (i)	Amounts inadmissible under the proviso to section 36(1)(iii).	NIL
22.	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	NIL
23.	Particulars of payments made to persons specified under section 40A(2)(b).	No

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24.	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.	NIL
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26.	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:--	NIL
26.(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	
26.(A)(a)	paid during the previous year;	
26.(A)(b)	not paid during the previous year;	
26.(B)	was incurred in the previous year and was	NA
26.(B)(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
26.(B)(b)	not paid on or before the aforesaid date. (State whether sales 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 availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	NIL
27. (b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
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)(viii), if yes, please furnish the details of the same.	No
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.	NA
29.(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	No
29.(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?	No
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
30.(a)	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year	No
30.(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	No
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 :—	None

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31.(a)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;	
31.(a)(ii)	amount of loan or deposit taken or accepted;	
31.(a)(iii)	whether the loan or deposit was squared up during the previous year;	
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	
31.(a)(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(a)(vi)	in case the 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.	
31.(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-	None
31.(b)(i)	name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;	
31.(b)(ii)	amount of specified sum taken or accepted;	
31.(b)(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(b)(iv)	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 bank draft.	
	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
31.(ba)	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	None
31.(bb)	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 occasions 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	None
31.(bc)	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 occasions 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	None
31.(bd)	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 occasions to a person, made by a cheque or bank draft, not being an	None

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	account payee cheque or an account payee bank draft, during the previous year	
31. (c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -	None
31. (c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	
31. (c)(ii)	amount of the repayment;	
31. (c)(iii)	maximum amounts outstanding in the account at any time during the previous year;	
31. (c)(iv)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31. (c)(v)	in case the ewpayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
31.(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:—	None
31.(d)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(d)(ii)	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.	
31.(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:—	None
31.(e)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(e)(ii)	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.	
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)	
32. (a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	No
32. (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
32. (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
32. (d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the	No

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	previous year, if yes, please furnish details of the same.	
32. (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, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NA
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	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:	No
(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details	Annexure No. : 5 Yes
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	NA
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	None
(i)	Opening Stock;	
(ii)	purchases during the previous year;	
(iii)	sales during the previous year;	
(iv)	closing stock;	
(v)	shortage/excess, if any	
35.(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	None
A.	Raw Materials:	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	consumption during the previous year	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	*Yield of finished products;	
(vii)	* Percentage of yield;	
(viii)	*shortage/excess, if any.	
B.	Finished products/by-products :	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	quantity manufactured during the previous year;	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	shortage/excess, if any.	
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-	No



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36. (a)	total amount of distributed profits;	
36. (b)	amount of reduction as referred to in section 115-O(1A)(i);	
36. (c)	amount of reduction as referred to in section 115-O(1A)(ii);	
36. (d)	total tax paid thereon;	
36. (e)	dates of payment with amounts.	
36 (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	No 0.00
37.	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor	NA
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor.	NA
39.	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	NA
40.	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	Annexure No. : 6

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	20,11,99,368.00	23,55,01,742.00
2.	Gross profit/ turnover	0.00	0.00
3.	Net profit/ turnover	4.01	4.26
4.	Stock-in-trade/ turnover	0.00	0.00
5.	Material consumed/ finished goods produced	0.00	0.00

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

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	No
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B	No
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

FOR KEJRIWAL & ASSOCIATES
(Chartered Accountants)
Reg No. :0324527E




RAMESH K. KEJRIWAL
Partner
Membership No 060355
AAMFK5645F

Place: BHUBANESWAR
Date: 16/08/2019

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DEVAVRAT HOMES PRIVATE LIMITED
PLOT No- 209/20, PRAGATI VIHAR, SAILASHREE VIHAR, CHANDRA SEKHAPUR,
BHUBAESWAR, ORISSA-751021

Annexures Forming Part of 3CD For The Period Ended on 31 March 2019

ANNEXURE NO :- 1

Detail of Indirect taxes applicable					
Sno	Nature of Registration	State	Other Indirect Tax/Duty	Description [Not for E-filing]	Reg. No.
1	Goods and Service Tax	ORISSA			21AABCD9148C1Z3

ANNEXURE NO :- 2

Nature of Business & Profession 10 (a)			
Sno	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts civil contractors	06002

ANNEXURE NO :- 3

List of Books								
Books of Account Prescribed U/s 44AA		Books of Account Maintained						Books of Account Examined
Sno	Books Prescribed	Books Maintained	Address 1	Address 2	City/Town/District	State	Pin Code	Books Examined
1	None	CASH LEDGER, BANK LEDGER, ALL LEDGER	209/20, PRAGATI VIHAR	SHAILASHREE VIHAR	BHUBANESWAR	ORISSA	751021	CASH LEDGER, BANK LEDGER, ALL LEDGER

ANNEXURE NO :- 4

TDS Statement Details					
Sno	TAN No.	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contain information about all transaction which are required to be reported
1	BBND01140G	Form 24Q	01/04/2018	31/03/2019	Yes
2	BBND01140G	Form 26Q	01/04/2018	31/03/2019	Yes

ANNEXURE NO :- 5

Accounting Ratios Current Year(Clause 40)			
Sno	Description	Formula	Ratio
1	Total Turnover		20,11,99,368.00
2	Gross Profit Ratio(%)		0 / 201199368 * 100 0 %
3	Net Profit Ratio(%)		8070490 / 201199368 * 100 4.01 %
4	Stock Turnover Ratio(%)		0 / 201199368 * 100 0 %

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DEVAVRAT HOMES PVT LTD
209/20, PRAGATI VIHAR, SHAILASHREE VIHAR
CHANDRA SEKHARPUR, BHUBANESWAR- 751021, ODISHA

BALANCE SHEET AS ON 31ST MARCH 2019.

(Amount in Rs.)

Particulars	Note No	Figures as at the end of current reporting period 2018-2019	Figures as at the end of previous reporting period 2017-2018
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	80,000,000.00	80,000,000.00
(b) Reserves and Surplus	2	31,293,492.32	25,378,329.20
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings	3	36,992,636.00	9,100,362.00
(b) Trade payables	4	25,013,778.59	29,627,313.59
(c) Other current liabilities		-	-
(d) Short-term provisions	5	2,155,327.00	2,809,573.00
Total		175,455,233.91	146,915,577.79
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	6	955,989.99	1,163,915.61
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables	7	14,871,202.49	25,342,415.51
(d) Cash and cash equivalents	8	3,545,198.97	1,689,140.44
(e) Short-term loans and advances		-	-
(f) Other current assets	9	156,082,842.45	118,720,106.23
Total		175,455,233.91	146,915,577.79
Significant Accounting policies & Notes forming part of the Account		0.00	0.00

(As per our notes on even date annexed)

For and on behalf of the Board of Directors
of M/s Devavrat Homes Pvt. Ltd.

Sehondhary
Managing Director
Managing Director
Director
16 AUG 2019
Bhubaneswar
Dt.

Director



FOR KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

(RAMESH K KEJRIWAL)
FCA, FICWA, LLB, DISA (ICAI)
Chartered Accountant

OK

DEVAVRAT HOMES PVT LTD
209/20, PRAGATI VIHAR, SHAILASHREE VIHAR
CHANDRA SEKHARPUR, BHUBANESWAR- 751021, ODISHA

PAN NO. :- AABCD9148C	ASSESSMET YEAR	:- 2019-2020
CIRCLE :- CIRCLE-2(1) BBSR	PREVIOUS YEAR	:-2018-2019
STATUS :- COMPANY (13)	Date of Incorporation	:- 15.07.1999

Computation of Total Income & Tax there on As per Income Tax Act 1961.

	<u>Amount(Rs.)</u>
A Income Under the head "Business & Profession"	
Net Profit as per Profit & Loss Account Attached herewith	8,070,490.12
Add : Disallowance U/S. 43 B	
i) Depreciation debited in Profit & Loss Account (To be treated separately)	612,538.18
	8,683,028.30
Less : i) Depreciation as per I. Tax Act (Separate Computation chart attached herewith)	393,306.71
Profit for the year as per Income Tax Act.	8,289,721.59
Less:Carriedforward Loss of Earlier Year	-
Gross Total Income	8,289,721.59
Less :- Deduction under chapter VI-A	NIL
Total Income	8,289,721.59
Toptal Income r/off u/s 288A	8,289,720.00
Tax on Above	2,072,430.00
Add :- Surcharges @ 7%	-
Total Tax & Surcharge	2,072,430.00
Add :- Health, Education & Higher cess @ 4%	82,897.20
Total Tax & Surcharge	2,155,327.20
Add: Interest u/s 234	-
Total Tax Payable	2,155,327.20
Total Tax Payable r/off u/s 288B	2,155,327.00
Less :- Advance Tax/TDS	1,800,000.00
Tax Deducted at Sources	38,423.20
Self Assessment tax Paid u/s 140A	316,903.80
TAX PAYABLE / (REFUNDABLE)	-

BHUBANESWAR
DATE

16 AUG 2019

For and on behalf of the Board of Directors
of ~~M. Devavrat Homes Pvt Ltd.~~

Seloudhary
Managing Director

Managing Director

DEVAVRAT HOMES PVT LTD
209/20, PRAGATI VIHAR, SHAILASHREE VIHAR
CHANDRA SEKHARPUR, BHUBANESWAR- 751021, ODISHA

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019.

Sl. No	Particulars	Note No	Figures as at the end of current reporting period 2018-2019	Figures as at the end of previous reporting period 2017-2018
I.	Revenue from operations	10	201,199,367.99	234,598,438.77
II.	Other Income	11	430,631.44	903,303.00
	III. Total Revenue (I + II)		201,629,999.43	235,501,741.77
IV.	Expenses:			
	Cost of materials consumed	12	164,507,671.11	177,563,636.81
	Purchase of Stock-in-Trade		-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-
	Employee benefit expense	13	13,919,854.00	12,195,246.00
	Financial costs	14	3,481,064.00	664,051.00
	Depreciation and amortization expense	6	612,538.18	495,603.52
	Other expenses	15	11,038,382.02	34,544,094.83
	IV. Total Expenses		193,559,509.31	225,462,632.16
V.	Profit before exceptional and extraordinary items and tax.	(III - IV)	8,070,490.12	10,039,109.61
VI.	Exceptional Items		-	-
VII.	Profit before extraordinary items and tax	(V - VI)	8,070,490.12	10,039,109.61
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII - VIII)		8,070,490.12	10,039,109.61
X.	Tax expense:			
	(1) Current tax		2,155,327.00	2,809,573.00
	(2) Deferred tax		-	-
XI.	Profit(Loss) from the period from continuing operations	(VII-VIII)	8,070,490.12	10,039,109.61
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expense of discontinuing operations		-	-
XIV.	Profit/(Loss) from Discontinuing operations	(XII - XIII)	-	-
XV.	Profit/(Loss) for the period	(XI + XIV)	8,070,490.12	10,039,109.61
XVI.	Earning per equity share:			
	(1) Basic		0.74	0.90
	(2) Diluted		-	-
	Significant Accounting policies & Notes forming part of the Account			

(As per our notes on even date annexed)

For and on behalf of the Board of Directors
of M/s Devavrat Homes Pvt.Ltd.

Devavrat Homes Pvt. Ltd.

Schoudhary

Managing Director

Managing Director

Director

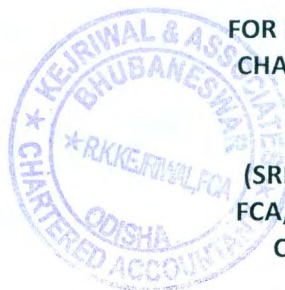
Bhubaneswar

Dt.

15 AUG 2019
Devavrat Homes Pvt.Ltd.

Schoudhary

Director



FOR KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
(SRI RAMESH K. KEJRIWAL)
FCA, FICWA, LLB, DISA (ICAI)
Chartered Accountant

DEVAVRAT HOMES PVT LTD
209/20, PRAGATI VIHAR, SHAILASHREE VIHAR
CHANDRA SEKHARPUR, BHUBANESWAR- 751021, ODISHA

NOTE NO - 6 (IT)

FIXED ASSETS AS ON 31.03.2019.

(AS PER INCOME TAX ACT'1961)

Particulars	Gross Block				Depreciation		WDV	
	WDV as on 01-04-18	Addition for the year	Deduction for the year	Total as on 31.03.19	Rate of Depre.	Depreciation for the year	W.D.V as on 31.03.19	W.D.V as on 31.03.18
1. Furniture & Fixture (230 days)	457,414.37	2,000.00	-	459,414.37	10%	45,941.44	413,472.93	457,414.37
2. Computer & peripherals	277,051.86	181,304.34	-	458,356.20	40%	173,172.99	285,183.21	277,051.86
3. AC	147,035.35	-	-	147,035.35	15%	22,055.30	124,980.05	147,035.35
3. Refregerator (310 days)	21,434.95	10,400.00	-	31,834.95	15%	4,775.24	27,059.70	21,434.95
4. Mobile Phone	352,209.93	151,780.00	-	503,989.93	15%	69,628.49	434,361.44	352,209.93
5. Inverter, Battery etc	3,780.81	-	-	3,780.81	15%	567.12	3,213.69	3,780.81
6. Lamination Machine	3,548.91	-	-	3,548.91	15%	532.34	3,016.57	3,548.91
7. Cycle	1,230.02	-	-	1,230.02	15%	184.50	1,045.52	1,230.02
8. Car	14,367.82	-	-	14,367.82	15%	2,155.17	12,212.65	14,367.82
9. Electric Appliances / Equipement	42,330.60	32,328.22	-	74,658.82	15%	10,404.33	64,254.49	42,330.60
10. Xerox Machine	14,530.16	-	-	14,530.16	15%	2,179.52	12,350.63	14,530.16
11. TV (252 days)	23,018.37	10,800.00	-	33,818.37	15%	5,072.76	28,745.61	23,018.37
12. Fire Extinuiser	2,590.31	-	-	2,590.31	15%	388.55	2,201.77	2,590.31
13. Battery (new 233 days)	138,243.44	16,000.00	-	154,243.44	15%	23,136.52	131,106.93	138,243.44
14. Pump Set	26,517.92	-	-	26,517.92	15%	3,977.69	22,540.23	26,517.92
15. 3 KVA UPS System	51,586.50	-	-	51,586.50	15%	7,737.98	43,848.53	51,586.50
16. Motor Cycles	94,545.18	-	-	94,545.18	15%	14,181.78	80,363.40	94,545.18
17. Waste to compost	48,100.00	-	-	48,100.00	15%	7,215.00	40,885.00	48,100.00
Grand Total	1,719,536.49	404,612.56	-	2,124,149.05		393,306.71	1,730,842.34	1,719,536.49

02. Computer Peripherals

Opening WDV	277,051.86	3/31/2019
Add :- Addition during the yr	7,000.00	4/1/2018
	116,084.00	9/3/2018
	50,847.46	2/16/2019
	7,372.88	5/4/2018
	<u>458,356.20</u>	

365 days	110,820.74
364	2,800.00
209	46,433.60
43	10,169.49
331	2,949.15
	<u>173,172.99</u>

09. Electrical Appliances /Equipement

Opening WDV	42,330.60	3/31/2019
Add :- Addition during the yr	5,312.50	5/29/2018
	8,437.50	7/22/2018
	7,985.00	8/21/2018
	10,593.22	11/5/2018
	<u>74,658.82</u>	

365 days	6,349.59
306	796.88
252	1,265.63
222	1,197.75
146	794.49
	<u>10,404.33</u>

04. Mobile Phone

Opening WDV	352,209.93	3/31/2019
Add :- Addition during the yr	6,500.00	4/21/2018
	22,990.00	4/23/2018
	15,500.00	7/11/2018
	27,190.00	8/6/2018
	25,500.00	10/13/2018
	25,500.00	12/2/2018
	28,600.00	3/14/2019
	<u>503,989.93</u>	

365 days	52,831.49
344	975.00
342	3,448.50
263	2,325.00
237	4,078.50
169	1,912.50
119	1,912.50
17	2,145.00
	<u>69,628.49</u>

Devavrat Homes Pvt. Ltd.

Schoudhary
Managing Director

Devavrat Homes Pvt.Ltd.

Schoudhary
Director

16 AUG 2019



NOTE NO - 6

FIXED ASSETS AS ON 31.03.2019.

(AS PER COMPANIES ACT'2013)

Particulars	Useful life in years	Gross Block				Depreciation			Net block		
		Opening as on 01-04-18	Addition for the year	Deduction for the year	Total as on 31.03.19	Rate of Depre.	Depreciation upto 01.04.18	Depreciation for the year	Depreciation upto 31.03.2019	W.D.V as on 31.03.19	W.D.V as on 31.03.18
1. Furniture & Fixture (230 days)	10	602,170.00	2,000.00	-	604,170.00	25.89%	248,233.19	91,634.24	339,867.43	264,302.57	353,936.81
2. Computer & peripherals	3	1,605,155.00	181,304.34	-	1,786,459.34	63.16%	1,318,869.21	235,216.03	1,554,085.24	232,374.10	286,285.79
3. AC	5	359,900.00	-	-	359,900.00	45.07%	324,616.16	15,902.43	340,518.59	19,381.41	35,283.84
3. Refregerator (310 days)	5	46,090.00	10,400.00	-	56,490.00	45.07%	40,924.45	6,309.09	47,233.54	9,256.46	5,165.55
4. Mobile Phone	5	732,616.00	151,780.00	-	884,396.00	45.07%	562,783.33	111,672.64	674,455.96	209,940.04	169,832.67
5. Inverter, Battery etc	5	15,000.00	-	-	15,000.00	45.07%	14,058.26	424.44	14,482.70	517.30	941.74
6. Lamination Machine	5	6,370.00	-	-	6,370.00	45.07%	4,226.00	966.30	5,192.30	1,177.70	2,144.00
7. Cycle	5	4,880.00	-	-	4,880.00	45.07%	4,689.18	86.00	4,775.18	104.82	190.82
8. Motor Car	8	57,003.00	-	-	57,003.00	31.23%	54,329.07	835.07	55,164.14	1,838.86	2,673.93
9. Electric Appliances / Equipement	5	78,679.00	32,328.22	-	111,007.22	45.07%	58,871.96	17,658.46	76,530.42	34,476.80	19,807.04
10. Xerox Machine	5	49,000.00	-	-	49,000.00	45.07%	45,426.60	1,610.53	47,037.13	1,962.87	3,573.40
11. TV (252 days)	5	129,390.00	10,800.00	-	140,190.00	45.07%	101,275.95	16,031.62	117,307.57	22,882.43	28,114.05
12. Fire Extinguisher	5	7,425.00	-	-	7,425.00	45.07%	6,783.79	288.99	7,072.79	352.21	641.21
13. Battery (new 233 days)	5	218,400.00	16,000.00	-	234,400.00	45.07%	141,862.24	39,098.88	180,961.12	53,438.88	76,537.76
14. Pump Set	15	50,800.00	-	-	50,800.00	18.10%	29,384.18	3,876.26	33,260.44	17,539.56	21,415.82
15. 3 KVA UPS System	5	71,400.00	-	-	71,400.00	45.07%	47,531.87	10,757.37	58,289.23	13,110.77	23,868.13
16. Motor Cycles	5	102,211.00	-	-	102,211.00	45.07%	15,699.62	38,990.68	54,690.30	47,520.70	86,511.38
17. Waste to compost	5	52,000.00	-	-	52,000.00	45.07%	5,008.33	21,179.15	26,187.47	25,812.53	46,991.67
Grand Total		4,188,489.00	404,612.56	-	4,593,101.56		3,024,573.39	612,538.18	3,637,111.57	955,989.99	1,163,915.61

02. Computer Peripherals

Opening WDV	286,285.79	3/31/2019
Add :- Addition during the yr	7,000.00	4/1/2018
	116,084.00	9/3/2018
	50,847.46	2/16/2019
	7,372.88	5/4/2018
	<u>467,590.13</u>	

09. Electrical Appliances /Equipement

Opening WDV	19,807.04	3/31/2019
Add :- Addition during the yr	5,312.50	5/29/2018
	8,437.50	7/22/2018
	7,985.00	8/21/2018
	10,593.22	11/5/2018
	<u>52,135.26</u>	

04. Mobile Phone

Opening WDV	169,832.67	3/31/2019
Add :- Addition during the yr	6,500.00	4/21/2018
	22,990.00	4/23/2018
	15,500.00	7/11/2018
	27,190.00	8/6/2018
	25,500.00	10/13/2018
	25,500.00	12/2/2018
	28,600.00	3/14/2019
	<u>321,612.67</u>	

Devavrat Homes Pvt. Ltd.

Schoudhary
Managing Director

Devavrat Homes Pvt.Ltd.

Schoudhary
Director

16 AUG 2019



Depreciation allowable as per Income Tax Act for the period ended on 31/3/2019

S.No	Description/Block of asset	Opening WDV	Rate	---ADDITIONS---		---DEDUCTIONS---		Capital Gain	Total	Depreciation	Add. Depreciation	Total Depreciation	Closing WDV	Block Nil(Y/N)
				180 Days OR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days							
1	Machinery and plant	985070.00	15 %	131115.00	90193.00	0.00	0.00	0.00	1206378.00	174192.23	0.00	174192.23	1032185.77	N
2	Machinery and plant	277052.00	40 %	130457.00	50847.00	0.00	0.00	0.00	458356.00	173173.00	0.00	173173.00	285183.00	N
3	Furniture and fittings	457413.00	10 %	2000.00	0.00	0.00	0.00	0.00	459413.00	45941.30	0.00	45941.30	413471.70	N
	Total	1719535.00		263572.00	141040.00	0.00	0.00	0.00	2124147.00	393306.53	0.00	393306.53	1730840.47	

As Per Audit Report of Even Date

FOR DEVAVRAT HOMES PRIVATE
LIMITED

Devavrat Homes Pvt. Ltd.

(Director)

Sehondhary
Managing Director

Place : BHUBANESWAR

Date : 16/08/2019

16 AUG 2019

Devavrat Homes Pvt.Ltd.

Sehondhary
DirectorFOR KEJRIWAL & ASSOCIATES
(Chartered Accountants)
Reg No. :0324527E*Ramesh K. Kejriwal*
RAMESH K. KEJRIWAL
Partner
Membership No 060355
AAMFK5645F

DEVAVRAT HOMES PVT LTD
209/20, PRAGATI VIHAR, SHAILASHREE VIHAR
CHANDRA SEKHARPUR, BHUBANESWAR- 751021, ODISHA

NOTES FORMING PART OF BALANCE SHEET FOR THE YEAR 2018-2019.

SL NO	Particulars	Amount (Rs.) As on 31.03.2019	Amount (Rs.) As on 31.03.2018
Note No. - 1 (Share Holders Fund)			
A) Share Capital			
	a) Authorised Capital		
	80,00,000 Equity Shares of Rs. 10/- each.	80,000,000.00	80,000,000.00
B) Issued, Subscribed & Paid up			
	1 Sunita Choudhary. 40,14,748@10/-each equity shares	40,147,480.00	40,147,480.00
	2 Devavrat Devesh. 4,88,600@10/- each equity shares	4,886,000.00	4,886,000.00
	3 Yamuna Prasad Singh 400@10/- Each equity shares	4,000.00	4,000.00
	4 Kaushalya Devi. 2,77,214@10/- each equity shares	2,772,140.00	2,772,140.00
	5 R. N. Choudhary. 31,58,438@10/- each equity shares	31,584,380.00	31,584,380.00
	6 Kajal Satyavrati Devesh.60,600@10/- each equity shares	606,000.00	606,000.00
	Total	80,000,000.00	80,000,000.00
Note No.- 2 (Reserve & Surplus)			
	Opening Balance (Profit & Loss A/c)	25,378,329.20	18,148,792.59
	Add :- Net Profit / Loss During the year	8,070,490.12	10,039,109.61
		33,448,819.32	28,187,902.20
	Less :- Provision for Taxation	2,155,327.00	2,809,573.00
	Total	31,293,492.32	25,378,329.20
Note No.- 3 (Short Term Borrowings)			
SECURED LOAN			
	SBI OD A/c 37203383159	36,992,636.00	9,100,362.00
	Total	36,992,636.00	9,100,362.00
Note No.- 4 (Trade Payable)			
A Loans & Advances / Sundry Creditors			
1 Advances for Projects			
	Kaushalya Devi	5,232,560.00	4,792,560.00
	R.N Choudhary HUF	2,729,390.00	2,729,390.00
	YP Singh	2,676,500.00	2,184,500.00
	Kajal Satyavrati devesh	2,906,889.00	1,706,889.00
2 Sundry Creditors & RNC			
		8,298,059.59	13,298,059.59
B Outstanding Expenses Payable			
	Audit Fees Payable	980,000.00	880,000.00
	Income Tax consultancy & filling fees payable	490,000.00	440,000.00
	VAT & Service Tax GST consultancy and filling fees payable	490,000.00	440,000.00
	Labour & Wages Payable	1,210,380.00	3,090,580.00
	TDS Payable	-	65,335.00
	Total	25,013,778.59	29,627,313.59
Note No.- 5 (Short term Provisions)			
	Provision for Income Tax	2,155,327.00	2,809,573.00
	Total	2,155,327.00	2,809,573.00

Devavrat Homes Pvt. Ltd.
Schoudhary
Managing Director

16 AUG 2019

Devavrat Homes Pvt.Ltd.

Schoudhary
Director



Note No.- 7 (Trade Receivables)**Sundry Debtors (Rangamatia-3)**

Revenue Recognised Till 2018-19	749,453,467.25		
Less :- Advance Received Till 2017-18	532,932,423.63		
Less:- Advance Received during 2018-19	202,066,385.00	14,454,658.62	24,658,195.51

Sundry Debtors (Ghatikia)

Revenue Recognised Till 2018-19	9,336,519.87		
Less :- Advance Received Till 2018-19	8,919,976.00	416,543.87	

Debtor for land Sale Devavrat Devesh

	-	684,220.00
Total	14,871,202.49	25,342,415.51

Note No.- 8 (Cash & Cash Equivalent)

SBI Current A/c	982,222.27	460,308.45
UCO Current A/c	1,000.00	1,000.00
Andhra Bank A/c	28,405.07	72,533.92
Union Bank A/c	60,892.66	19,393.61
ICICI Bank Current A/c (2)	14,510.33	46,522.83
Axis Bank Current A/c	82,662.59	908,534.86
HDFC Bank Current A/c	1,736,156.74	37,649.34
Indusind Bank A/c	105,891.25	73,782.25
IDBI Current A/c	51,674.00	
Cash in hand	481,784.06	69,415.18

Total	3,545,198.97	1,689,140.44
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Note No.- 9 (Other Current Assets)**01. Stock of Land (As Certify by the Management)**

Opening Stock of Land including Conversion & Development	38,790,297.50	38,790,297.50
----------------------------------------------------------	---------------	---------------

Add :- Land (POA) during the year including expenses

Total (01)	38,790,297.50	38,790,297.50
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02. Badajharilo Project (POA)

Opening Balance Badajharilo Project (POA)	3,704,496.15	3,704,496.15
-------------------------------------------	--------------	--------------

Purchases Material

Labour Charges

Other Project Expenses

Total (02)	3,704,496.15	3,704,496.15
-------------------	---------------------	---------------------

03. Gohala Project

Opening Balance Gohal Project (Including Land Cost)	27,159,334.35	27,146,614.35
-----------------------------------------------------	---------------	---------------

Labour Charges

Plan Approval

Other Project Expenses

Total (03)	30,013,649.35	27,159,334.35
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04 Pada Sahi Project

Opening Balance	233,002.00	227,352.00
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Labour Charges

Other Project Expenses

Total (04)	583,002.00	233,002.00
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05 Kalarahnga Project

Opening Balance	27,520,649.87	22,979,794.87
-----------------	---------------	---------------

Labour Charges

Material Purchases

Land Conversion

Plan Approval

CESU Security Deposit

Land Development

Other Project Expenses

Total (05)	37,343,752.87	27,520,649.87
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06 Raghunathpur Project

Opening Balance	9,260,163.36	9,163,603.36
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Labour Charges

Material Purchases

Other Project Expenses

Total (06)	10,383,414.36	9,260,163.36
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Devavrat Homes Pvt. Ltd.

Sekondhary
Managing Director

Devavrat Homes Pvt.Ltd.

Director

07	Puri Project		
	Opening balance	3,630,224.00	-
	Labour Charges	100,000.00	2,104,594.00
	Material Purchases	-	10,630.00
	Other Project Expenses	-	1,515,000.00
	Total (07)	3,730,224.00	3,630,224.00
08	Pipli Project		
	Opening balance	528,799.00	-
	Labour Charges	115,000.00	-
	Material Purchases	183,735.00	390,919.00
	Other Project Expenses	-	137,880.00
	Total (08)	827,534.00	528,799.00
09	Patia Project		
	Opening balance	445,200.00	-
	Labour Charges	6,757,051.00	-
	Material Purchases	-	-
	Plan Approval	3,328,571.00	-
	Other Project Expenses	-	445,200.00
	Total (09)	10,530,822.00	445,200.00
10	Ghatikia Project		
	Opening balance	-	-
	Labour Charges	-	-
	Security Deposit (CESU)-Ghatikia	-	60,098.00
	Material Purchases	-	56,034.00
	Plan Approval	-	-
	Other Project Expenses	-	389,003.00
	Total (10)	-	505,135.00
11	JNP Project		
	Opening balance	2,000.00	-
	Labour Charges	-	-
	Material Purchases	-	-
	Other Project Expenses	-	2,000.00
	Total (11)	2,000.00	2,000.00
12	Rudrapur Project		
	Labour Charges	163,995.00	-
	Material Purchases	7,591,876.62	-
	Plan Approval	3,609,604.00	-
	Other Project Expenses	-	-
	Total (12)	11,365,475.62	-
13	Security Deposits		
	Security Deposit (VAT)	10,000.00	10,000.00
	Other Current Assets		
	FDR with Bank	2,670,000.00	4,470,000.00
	Advance Income Tax	1,800,000.00	2,400,000.00
	TDS (IT)	38,423.20	60,805.00
	GST INPUT C/f	4,289,751.40	-
	Total (13)	8,808,174.60	6,940,805.00
	GRAND TOTAL (1+2+3+4+5+6+7+8+9+10+11+12+13)	156,082,842.45	118,720,106.23

Devavrat Homes Pvt. Ltd.

Sehondhary
Managing Director

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Devavrat Homes Pvt.Ltd.

Sehondhary
Director

Note No- 10 (Revenue From Operation)**1 Sales Recognised during the year (RANGAMATIA-3)**

Total Super Builtup Area of the Project	4,07,135 sq.ft		
Less :- Land Owners Share	1,27,981 sq.ft		
Sales Value of the Total Project (2,79,154 sq.ft @ Rs.2,900.00- per sq.ft)		809,546,600.00	809,546,600.00
Cost of the Total Project (4,07,135 sq.ft @ Rs. 1,915.98 per sq.ft)		780,062,517.30	780,062,517.30
Cost Incurred for the Project up to previous year		537,282,896.36	314,809,520.80
Cost Incurred for the Project during the year 18-19		184,875,109.45	222,473,375.56
Total Cost Incurred till 2018-19		722,158,005.81	537,282,896.36
% of Cost Incurred till 2018-19		92.58	68.88
% of Sales to be Recognised till 2018-19		92.58	68.88
Sales To be Recognised till 2018-19		749,453,467.25	557,590,619.14
Sales Recognised till 2017-18		557,590,619.14	326,708,400.36
Sales to be recognised in 2018-19		191,862,848.12	230,882,218.77

2 Sales Recognised during the year (GHATIKIA)

Total Super Builtup Area of the Project	11,999 sq.ft		
Less :- Land Owners Share	5,203 sq.ft		
Sales Value of the Total Project (6,796 sq.ft @ Rs.3,676.00- per sq.ft)		24,982,096.00	
Cost of the Total Project (11,999 sqft @ Rs. 1800.00 per sq.ft)		21,598,200.00	
Cost Incurred for the Project up to previous year		-	
Cost Incurred for the Project during the year 18-19		8,071,861.68	
Total Cost Incurred till 2018-19		8,071,861.68	
% of Cost Incurred till 2018-19		37.37	
% of Sales to be Recognised till 2018-19		37.37	
Sales To be Recognised till 2018-19		9,336,519.87	
Sales Recognised till 2017-18		-	
Sales to be recognised in 2018-19		9,336,519.87	-

3 Sale of Land (Kalarahanga)

3,716,220.00

Total Sales Revenue (1+2)**201,199,367.99 234,598,438.77****Note No.- 11 (Other Income)**

Discount Received		46,425.44	100.00
Interest on FDR & SDs(26AS)		384,206.00	684,110.00
Other Receipts		-	219,093.00
Total		430,631.44	903,303.00

Note No- 12 (Cost of material Consumed)**A Construction Cost (Rangamatia-3)**

Labour Charges (TDS)		37,220,250.77	77,611,260.00
Material Purchases & Wages		-	86,636,366.62
Material Purchases	86,146,671.42		
Less :- Allocated to Ghatikia project (Sqft. Basis)	<u>2,466,213.46</u>	83,680,457.96	
Wages & Daily Labour Expenses	35,637,769.92		
Less :- Allocated to Ghatikia project (Sqft. Basis)	<u>1,020,240.79</u>	34,617,529.13	
Project Expenses		-	9,049,300.79
Cesu Expenses		-	1,338,588.32
Project Plan Approval		1,731,734.00	419,128.00
Land Conversion		-	15,340.00
Cost of Land at Kalarahanga		-	283,433.08
Land Development		-	2,210,220.00
Total		157,249,971.87	177,563,636.81

B. Construction Cost (Ghatikia)

Opening balance		505,135.00	
Labour Charges	2,588,654.00		
Add :- Transferred from R-3 Project (Sqft. Basis)	<u>1,020,240.79</u>	3,608,894.79	
Material Purchases	181,806.00		
Add :- Transferred from R-3 Project (Sqft. Basis)	<u>2,466,213.46</u>	2,648,019.46	
Plan Approval		495,650.00	
Other Project Expenses		-	
Total		7,257,699.24	-

GRAND TOTAL**164,507,671.11 177,563,636.81**

Devavrat Homes Pvt.Ltd.
Director

Devavrat Homes Pvt. Ltd.
Managing Director



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Note No- 13 (Employee benefit expenses)

Staff Salary & Allowances	3,827,854.00	2,103,246.00
Management Staff Salary	4,092,000.00	4,092,000.00
Directors Remuneration	6,000,000.00	6,000,000.00
Total	13,919,854.00	12,195,246.00

Note No- 14 (Financial Cost)

Interest on OD	3,481,064.00	664,051.00
Total	3,481,064.00	664,051.00

Note No.- 15 (Other Expenses)

A Administrative Expenses

1 Printing & Stationary	67,087.58	62,253.62
2 Newspaper & Periodicals	5,338.00	7,521.00
3 Advertisement, Printing & Marketing Expenses	1,418,570.00	465,141.00
4 Computers & Office Equip Repair & Maintainance	-	10,928.82
5 Office Rent	1,800,000.00	1,800,000.00
6 Office Misc exp, Wages & Travelling & Conveyance etc.	4,634,618.74	4,196,558.93
7 Vehicle Rent	1,594,000.00	2,174,000.00
8 Travelling & Conveyance Expense	699,057.00	614,006.91
9 Training Expenses	-	710.00
10 Audit Fees	100,000.00	100,000.00
11 Income Tax Consultancy & Filling Fees	50,000.00	50,000.00
12 VAT, Service Tax & GST Consultancy & Filling Fees	50,000.00	50,000.00
13 Bank Charges & commission	64,685.70	641,086.09
14 Electricity Expenses	-	14,266.00
15 Memembrship Fees / Subscription	60,560.00	77,987.00
16 Input Tax Credit (VAT) & GST	-	15,094,585.46
17 GST Paid	-	6,316,446.00
18 ROC Expenses	3,540.00	-
19 Consultancy Fees Paid	31,200.00	73,550.00
20 Company Govt. Fees Cess	-	-
21 Service Tax Paid on Turnover/Receipt	-	2,578,337.00
22 Repair & maintainance	18,379.00	-
23 Telephone Expenes	10,580.00	66,717.00
24 Vehicle Repairs	114,840.00	-
25 Vehicle Insurance	93,506.00	-
26 Insurance of Office	222,420.00	150,000.00
Total	11,038,382.02	34,544,094.83

Devavrat Homes Pvt. Ltd.

Schardhan
Managing Director

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Devavrat Homes Pvt.Ltd.

Schardhan
Director

DEVAVRAT HOMES PRIVATE LIMITED

PLOT No- 209/20, PRAGATI VIHAR, SAILASHREE VIHAR,
CHANDRA SEKHAPUR, BHUBAESWAR-751021, ODISHA

NOTES TO ACCOUNTS

Note No	PARTICULARS	Amount (Rs) As at Dt. 31/03/2019	Amount (Rs.) As at Dt.31/03/2018
01.	<u>SHARE CAPITAL</u>		
	a) Authorised Share Capital 80,00,000 Equity Shares of Rs.10/- each.	8,00,00,000.00	8,00,00,000.00
	b) Issued Subscribed & paid up: 80,00,000 Equity Shares of Rs.10/- each.	8,00,00,000.00	8,00,00,000.00
	c) Reconciliation of Shares: 1. No. of Equity Shares 2. No. of Shares issued 3. No. of Equity Shares	80,00,000 Nil 80,00,000	80,00,000 Nil 80,00,000
	d) Share holders holding more than 5% of shares: <u>Name of the Share Holder & No. of Shares.</u> 1. Sunita Choudhary 2. Rajiv Nayan Choudhary 3. Devavrat Devesh	40,14,748 31,58,438 4,88,600	40,14,748 31,58,438 4,88,600
02.	<u>Reserve & Surplus</u> Profit & Loss Account Add :- Profit During the year Total	2,53,98,815.20 80,70,490.12 3,12,93,492.32	1,81,48,792.59 72,29,536.61 2,53,98,815.20
03.	<u>Share application money pending allotment</u> Balance as at 31/03/2016 Share Application received during the year	Nil Nil	Nil Nil
04.	<u>Non Current Liabilities</u>	Nil	Nil
05.	<u>Current Liabilities</u> a) Short Term Borrowings b) Trade Payable c) Provision for IT	3,69,92,636.00 2,50,13,778.59 21,55,327.00	91,00,362.00 2,96,27,313.59 28,09,573.00
06.	<u>Non Current Assets</u> a) Tangible Assets b) Preliminary Expenses	9,55,989.99 Nil	11,63,915.61 Nil
07.	<u>Current Assets</u> a) Inventories b) Trade Receivables c) Other Current Assets d) Cash & Cash Equivalent	Nil 1,48,71,202.49 15,60,82,842.45 35,45,198.97	Nil 2,53,42,415.51 11,87,20,106.23 16,89,140.44

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Note No	PARTICULARS	Amount (Rs) As at Dt.31/03/2019	Amount (Rs.) As at Dt.31/03/2018
08.	<u>REVENUE FROM OPERATION:</u>		
	a) Sales Recognised during the year	20,11,99,367.99	23,45,98,438.77
	b) Other Operating revenue	Nil	Nil
	Less : Excise duty	Nil	Nil
	Total	20,11,99,367.99	23,45,98,438.77
09.	<u>FINANCE COST:</u>		
	a) Interest Expenses	34,81,064.00	6,64,051.00
	b) Other borrowing costs	Nil	Nil
	c) Applicable net gain/loss on foreign currency transactions.	Nil	Nil
10.	<u>OTHER INCOME:</u>		
	a) Interest Income	4,30,631.44	6,84,110.00
	b) Dividend Income	Nil	Nil
	c) Net gain/loss on sale of investments	Nil	Nil
	d) Other no operating income	Nil	2,19,193.00
11.	<u>EMPLOYEES BENEFITS:</u>		
	a) Salaries & Wages	1,39,19,854.00	1,21,95,246.00
	b) Contribution to provident fund or other fund.	Nil	Nil
	c) Expenses on employees stock options.	Nil	Nil
	d) Staff welfare expenses	Nil	Nil
	TOTAL	1,39,19,854.00	1,21,95,246.00
12.	<u>OTHER EXPENSES INCLUDING PAYMENTS TO AUDITORS:</u>		
	a) Auditors	1,00,000.00	1,00,000.00
	b) For taxation matters	50,000.00	50,000.00
	c) For company law matters	Nil	Nil
	d) For management services	Nil	Nil
	e) For other services	50,000.00	50,000.00
	<u>MISCELLANEOUS EXPENSES:</u>		
	a) Consumables & stores	Nil	Nil
	b) Power & fuel	Nil	14,266.00
	c) Rent	18,00,000.00	18,00,000.00
	d) Repair to building	Nil	Nil
	e) Repair to machineries	Nil	Nil
	f) Insurance	Nil	Nil
	g) Rates & Taxes	Nil	Nil
	h) Other miscellaneous expenses	46,34,618.74	41,96,558.93
	i) Dividend from subsidiary	Nil	Nil
	j) Provision for losses of subsidiary company	Nil	Nil
13.	<u>VALUE OF IMPORT ON C.I.F BASIS:</u>	NA	NA
	a) Raw material	Nil	Nil
	b) Components & spare parts	Nil	Nil
	c) Capital goods	Nil	Nil



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14.	EXPENDITURE IN FOREIGN CURRENCY: a) Royalty b) Know-how c) Professional & consultancy fees d) Interest e) Other matters	NA Nil Nil Nil Nil Nil	NA Nil Nil Nil Nil Nil
15.	RAW MATERIAL CONSUMPTIONS & PERCENTAGE i. IMPORTED a) Raw material & %. b) Spare Parts & %. c) Components & % ii. INDIGENOUS a) Raw material & %. b) Spare Parts & %. c) Components & %	NA NA NA As per P&L As per P&L As per P&L	NA NA NA As per P&L As per P&L As per P&L
16.	REMITTANCE IN FOREIGN CURRENCY TOWARDS DIVIDEND a) Total Amount b) Total No. of non-resident share holders. c) Total no. of shares held by them	Nil Nil Nil	Nil Nil Nil
17.	EARNING IN FOREIGN EXCHANGES a) Export of goods calculated on FOB basis. b) Royalty, know-how, professional & consultancy fees. c) Interest & Dividend. d) Other income indicating nature thereof.	NA Nil Nil Nil Nil	NA Nil Nil Nil Nil

For M/s Devavrat Homes Pvt. Ltd.
Devavrat Homes Pvt. Ltd.

Schoudhary
Managing Director

Managing Director Director

BHUBANESWAR

DATE:- 16 AUG 2019

Devavrat Homes Pvt.Ltd.

Buonelly
Director

For KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS



[Signature]
CA RAMESH K KEJRIWAL
FCA, ACMA, LLB, DISA (ICAI)
CHARTERED ACCOUNTANT

DEVAVRAT HOMES PVT LTD.
209/20, PRAGATI VIHAR
CHANDRA SEKHARPUR, BHUBANESWAR- 751021, ODISHA

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2019.
(All Amounts in Indian Rupees unless otherwise stated)

	Year Ended March 31, 2019	Year Ended March 31, 2018
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit / Loss after Tax	5,915,163	7,229,537
Adjustments for :		
Depreciation	612,538	495,604
Prov for Taxation	2,155,327	2,809,573
Provision for Expenses	-	
Provision for leave encashment	-	
Prior Period Expenses Written Back	-	
	<u>2,767,865</u>	<u>3,305,177</u>
Operating Profit / Loss before Working Capital Changes	8,683,028	10,534,713
Adjustments for :		
(Increase) / Decrease in Loans & Advances	(26,891,523)	1,541,913
Increase /(Decrease) in Working Capital	<u>22,624,493</u>	<u>(8,449,126)</u>
	(4,267,030)	(6,907,213)
	4,415,998	3,627,500
Taxes Paid	(2,155,327)	(2,809,573)
Net Cash used in operating activities	2,260,671	817,927
B. CASH FLOW FROM INVESTMENT ACTIVITIES :		
Purchase of Fixed Assets	(404,613)	(1,035,069)
Development of Intangible assets	-	-
Net Cash used in Investment activities	(404,613)	(1,035,069)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from issue of Share Capital	-	-
Share Application Money Received/(Refunded)	-	-
Net Cash from financing activities	-	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	1,856,059	(217,142)
Closing Balance	3,545,199	1,689,140
Opening Balance	1,689,140	1,906,283
NET DECREASE IN CASH AND CASH EQUIVALENTS	1,856,059	(217,143)
Note : Figures in brackets denote outflows.		
Components of Cash and Cash Equivalents		
Cash and Cheques on hand	481,784	69,415
With Banks :		
On Current Account	3,063,415	1,619,725
On FD Account	-	-
	<u>3,545,199</u>	<u>1,689,140</u>

The accompanying notes are an integral part of the Financial Statements

As per our report of even date
For KEJRWAL & ASSOCIATES
Firm Registration Number : 324527E
Chartered Accountants

For and on behalf of the Board of Directors of
Devavrat Homes Pvt Ltd


RAMESH K KEJRIWAL
Partner
Membership No. 060355
Place : Bhubaneswar
Date :



Devavrat Homes Pvt. Ltd.
Director

Managing Director

Devavrat Homes Pvt. Ltd.
Director

Director

16 OCT 2019