

**ASHIANA AMAR DEVELOPERS
BALANCE SHEET
F.Y. 2017 - 2018**

AUDITOR'S REPORT

To,
The Partners of M/s Ashiana Amar Developers (Regd.)

We have audited (for Income Tax purpose) the accompanying financial statements of M/s Ashiana Amar Developers (Regd.), which comprise the Balance Sheet as at March 31, 2018, the Statement of Profit & Loss, Cash Flow Statement for the year ended on that date annexed thereto and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that 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 conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 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 control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, 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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements are prepared, in all material aspects, in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2018; and
- (b) in the case of the Statement of Profit and Loss, of the Loss for the year ended on that date;
- (c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

For B. Chhawchharia & Co.
Firm Registration No. 305123E
Chartered Accountants

Abhishek Gupta
Partner
Membership No. 529082

Place: New Delhi
Date: 28th May, 2018



ASHIANA AMAR DEVELOPERS (REGD.)
BALANCE SHEET AS AT 31ST MARCH, 2018

Particulars	Notes	AS AT 31.03.2018 ₹	AS AT 31.03.2017 ₹
ASSETS			
Current assets			
Financial assets	3.1		
- Trade receivables	3.1.1	4,76,329	19,07,382
- Cash and cash equivalents	3.1.2	29,60,639	15,97,514
Current tax Assets (net)	3.2	56,64,102	56,64,102
Total Assets		91,01,070	91,68,998
EQUITY AND LIABILITIES			
Equity			
Partners Capital Account	4.1	90,70,070	91,16,618
LIABILITIES			
Current liabilities			
Financial liabilities	5.1		
- Trade Payable	5.1.1	22,500	51,748
Other current liabilities	5.2	8,500	632
Total Equity and Liability		91,01,070	91,68,998

Firm's Information & Significant Accounting Policies

1 & 2

Accompanying notes to the financial statements

1 to 11

For B. Chhawchharia & Co.
Chartered Accountants
Firm Registration No.: 305123E



Abhishek Gupta
Partner

Membership No.: 529082

Place: New Delhi

Date: - 28-05-2018



Ashiana Housing Ltd



Ashiana Maintenance Services LLP

Partners



ASHIANA AMAR DEVELOPERS (REGD.)
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2018

Particulars	Notes	2017-2018	2016-2017
		₹	₹
Other Income	6.1	47,200	84,966
Total revenue		<u>47,200</u>	<u>84,966</u>
Expenses			
Legal and Professional expenses		2,52,374	3,67,603
Auditors' Remuneration :			
For Audit		25,000	28,750
Miscellaneous expenses		80,125	2,14,971
Total expenses		<u>3,57,499</u>	<u>6,11,324</u>
Profit/ (loss) before tax		<u>(3,10,299)</u>	<u>(5,26,358)</u>
Tax Expense			
a) Current tax		-	-
b) Deferred tax		-	-
Profit/ (loss) for the year		<u>(3,10,299)</u>	<u>(5,26,358)</u>
Other comprehensive income			
- Items that may be reclassified to profit or Loss		-	-
- Items that will not be reclassified to profit or Loss		-	-
Other comprehensive Income for the year		<u>-</u>	<u>-</u>
Total comprehensive income for the year		<u>(3,10,299)</u>	<u>(5,26,358)</u>
Appropriation of total comprehensive income			
Ashiana Housing Limited	95%	(2,94,784)	(5,00,040)
Ashiana Maintenance Services LLP	5%	(15,515)	(26,318)
		<u>(3,10,299)</u>	<u>(5,26,358)</u>
Firm's Information & Significant Accounting Policies	1 & 2		
Accompanying notes to the financial statements	1 to 11		

For B. Chhawchharia & Co.
Chartered Accountants
Firm Registration No.: 305123E

Abhishek Gupta

Abhishek Gupta
Partner
Membership No.: 529082

Place: New Delhi
Date: - 28-05-2018



Sanjay

Ashiana Housing Ltd

Sanjay

Ashiana Maintenance Services LLP

Partners

ASHIANA AMAR DEVELOPERS
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2018

PARTNER'S CAPITAL	Note	Ashiana Housing Ltd.	Ashiana Maintenance Services LLP	Total
		₹	₹	₹
As at 1st April, 2017		86,07,085	5,09,533	91,16,618
Changes in capital	4.1	(31,033)	(15,515)	(46,548)
As at 31st March, 2018		85,76,052	4,94,018	90,70,070

For **B. CHHAWCHHARIA & CO.**
Chartered Accountants
Firm Registration No: 305123E

Gupta

Abhishek Gupta
Partner

Membership No: 529082

Place: New Delhi

Date: - 28-05-2018

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Ashiana Housing Ltd

[Signature]

Ashiana Maintenance Services LLP



ASHIANA AMAR DEVELOPERS (REGD.)
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2018

	2017-18	2016-17
	₹	₹
CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit before tax and extraordinary items	(3,10,299)	(5,26,358)
Adjusted for :		
Depreciation	-	-
Loss on Sale of Fixed Assets	-	-
Interest Income (other than from customers)	-	-
Interest Paid	-	116
Fixed assets written off	-	-
(Profit) / Loss on sale of Fixed Assets	-	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(3,10,299)	(5,26,242)
Adjusted for :		
Trade and other receivables	1431053	1486620
Inventories	-	-
Trade Payables and other liabilities	(21,380)	(18,220)
CASH GENERATED FROM OPERATIONS	10,99,374	9,42,158
Direct Taxes paid / adjusted	-	-
Cash flow before extra ordinary items	10,99,374	9,42,158
Extra Ordinary items	-	-
Net cash from Operating activities (A)	10,99,374	9,42,158
CASH FLOW FROM INVESTING ACTIVITIES :		
Net Cash from investing activities (B)	-	-
CASH FLOW FROM FINANCING ACTIVITIES :		
Contribution/(withdrawals) from partners	2,63,751	(8,74,187)
Interest Paid	-	(116)
Net Cash from Financing activities (C)	2,63,751	(8,74,303)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+ B+ C)	13,63,125	67,855
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	15,97,514	15,29,659
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	29,60,639	15,97,514

01. Cash and Cash equivalents represent cash and bank balances only.

In terms of our report of even date attached herewith

B. CHHAWCHHARIA & CO.

Chartered Accountants

Firm Registration No: 305123E

Gupta

Abhishek Gupta

Partner

Membership No: 529082

Place: New Delhi

Date: - 28-05-2018



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Ashiana Housing Ltd

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Ashiana Maintenance Services LLP

Partners

NOTES TO THE FINANCIAL STATEMENTS

1. FIRM'S INFORMATION

Ashiana Amar Developers ("the Firm") is a Partnership Firm registered under the Partnership Act, 1932. The registered office of the firm is situated at 5F Everest, 46/C, Chowringhee Road, Kolkata - 700071 and the branch office is situated at 604, Apex Mall, Tonk Road, Jaipur, Rajasthan-302015.

The principal business activity of the firm is Real Estate Development. The firm has its presence in the state of Rajasthan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

The financial statements have been prepared on accrual basis in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015.

The financial statements have been prepared on a historical cost basis, except for certain financial assets and liabilities which have been measured at fair value (refer accounting policy regarding financial instruments).

2.2 Estimates and Judgements

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions effect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions in these financial statements have been disclosed in note 2.15. Accounting estimates could change from period to period. Actual results may differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

2.3 Current versus non-current classification

The Firm presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

The normal operating cycle, in the context of the firm, is the time between the acquisition of land for a real estate project and its realisation in cash and cash equivalents by way of sale of developed units.



2.4 Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

The cost of an item of property, plant and equipment comprises of its purchase price, any costs directly attributable to its acquisition and an initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which the firm incurs when the item is acquired. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the firm and the cost of the item can be measured reliably. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation on property, plant and equipment is calculated by written down value method using the rate prescribed under the Income tax rules.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset is included in the statement of profit and loss when the asset is derecognised.

2.5 Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated depreciation.

Intangible assets are depreciated by the written down value method using the rate prescribed under the income tax rules.

2.6 Inventories

Construction material are valued at lower of cost and net realisable value. However, materials and other items are not written down below cost if the constructed units in which they are used are expected to be sold at or above cost. Cost is determined on first in, first out (FIFO) basis.

Land is valued at lower of cost and net realisable value.

Completed units and project development forming part of work in progress are valued at lower of cost and net realisable value. Cost includes direct materials, labour, project specific direct and indirect expenses, borrowing costs.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

2.7 Cash and Cash Equivalent

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits maturing within twelve months from the date of balance Sheet, which are subject to an insignificant risk of changes in value. Bank overdrafts are shown under borrowings in the balance sheet.

2.8 Financial Instruments

A. Financial Instruments - Initial recognition and measurement

Financial assets and financial liabilities are recognised in the firm's statement of financial position when the firm becomes a party to the contractual provisions of the instrument. The firm determines the classification of its financial assets and liabilities at initial recognition. All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.



B.1. Financial assets –Subsequent measurement

The Subsequent measurement of financial assets depends on their classification which is as follows:

- a. Financial assets at fair value through profit or loss
Financial assets at fair value through profit and loss include financial assets held for sale in the near term and those designated upon initial recognition at fair value through profit or loss.
- b. Financial assets measured at amortised cost
Loans and receivables are non derivative financial assets with fixed or determinable payments that are not quoted in an active market. Trade receivables do not carry any interest and are stated at their nominal value as reduced by appropriate allowance for estimated irrecoverable amounts based on the ageing of the receivables balance and historical experience. Additionally, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. Individual trade receivables are written off when management deems them not to be collectible.
- c. Financial assets at fair value through OCI
All equity investments, except investments in subsidiaries, joint ventures and associates, falling within the scope of Ind AS 109, are measured at fair value through Other Comprehensive Income (OCI). The firm makes an irrevocable election on an instrument by instrument basis to present in other comprehensive income subsequent changes in the fair value. The classification is made on initial recognition and is irrevocable.

If the firm decides to designate an equity instrument at fair value through OCI , then all fair value changes on the instrument, excluding dividends, are recognized in the OCI.

B.2. Financial assets –Derecognition

The firm derecognises a financial asset when the contractual rights to the cash flows from the assets expire or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset.

Upon derecognition of equity instruments designated at fair value through OCI, the associated fair value changes of that equity instrument is transferred from OCI to Retained Earnings.

C.1. Financial liabilities –Subsequent measurement

The Subsequent measurement of financial liabilities depends on their classification which is as follows:

- a. Financial liabilities at fair value through profit or loss
Financial liabilities at fair value through profit or loss include financial liabilities held for trading, if any.
- b. Financial liabilities measured at amortised cost
Interest bearing loans and borrowings are subsequently measured at amortised cost using the effective interest rate method (EIR). Amortised cost is calculated by taking into account any discount or premium on acquisition and fee or costs that are integral part of the EIR. The EIR amortised is included in finance costs in the statement of profit and loss.

C.2. Financial liabilities –Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or expires.

D. Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the statement of financial position, if and only if, there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.



E. Fair value measurement

The firm measures certain financial instruments at fair value at each reporting date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the assets or liability or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible to the firm.

The firm uses valuation technique that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

2.9 Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the firm and the revenue can be reliably measured, regardless of when the payment is received. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes, duties or other charges collected on behalf of the government/authorities.

The specific recognition criteria for the various types of the firm's activities are described below:

Real estate projects

In accordance with the Guidance Note on Accounting for Real Estate Transactions issued by the Institute of Chartered Accountants of India, the firm applies the principles of Ind AS 18 in respect of sale of goods, for recognising revenue, costs and profits from real estate projects at the time when revenue recognition process is completed, as defined below.

The completion of the revenue recognition process is usually identified when the following conditions are satisfied:

- (a) the firm has transferred to the buyer the significant risks and rewards of ownership of the real estate;
- (b) the firm retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the real estate sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the firm; and
- (e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

The significant risks and rewards of ownership of a real estate unit and the control thereof is transferred from the firm to the buyer upon possession or upon expiry of thirty days from the issue of letter for offer of possession ("deemed date of possession"), whichever is earlier.

Delayed payment charges

Delayed payment charges claimed to expedite recoveries are accounted for on realisation.

Other Income

Other Income is accounted for on accrual basis except, where the receipt of income is uncertain.

2.10 Selling Costs

Selling expenses related to specific projects/units are being charged to statement of profit and loss in the year in which the revenue thereof is accounted. Such costs are carried forward till such charge off as unaccrued selling expenses under the head Other Current Assets.



2.11 Taxes

Current Tax

The current tax expense for the period is determined as the amount of tax payable in respect of taxable income for the period, based on the applicable income tax rates.

2.12 Provisions, Contingent Liabilities and Contingent Assets

A provision is recognised when the firm has present determined obligations as a result of past events an outflow of resources embodying economic benefits will be required to settle the obligations. Provisions are recognised at the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

If the effect of the time value of money is material, provisions are discounted using a current pre tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

A Contingent liability is not recognised but disclosed in the notes to the accounts, unless the probability of an outflow of resources is remote.

A contingent asset is generally neither recognised nor disclosed.

2.13 Impairment of assets

The firm assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the firm estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss.

2.14 Exceptional items

Exceptional items refer to items of income or expense within statement of profit and loss from ordinary activities which are non-recurring and are of such size, nature or incidence that their separate disclosure is considered necessary to explain the performance of the firm.

2.15 Critical Accounting Estimates

Property, Plant & Equipment

Property, Plant & Equipment represent a significant proportion of the asset base of the Firm. The

charge in respect of periodic depreciation is derived after determining as estimate of an asset's expected residual value at the end of its life. The useful life and residual values of firm's assets are determined by management at the time the asset is acquired and reviewed periodically, including



at each financial year end. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as change in technology.

Intangible Assets

The firm tests whether intangible assets have suffered any impairment on an annual basis. The recoverable amount of a cash generating unit is determined based on value in use calculation which require the use of assumptions.



NOTES TO THE ACCOUNTS

	AS AT 31.03.2018	AS AT 31.03.2017
	₹	₹
3.1 FINANCIAL ASSETS		
3.1.1 TRADE RECEIVABLES		
(Unsecured, Considered Good)		
Due for more than six months	<u>4,76,329</u>	<u>19,07,382</u>
	<u>4,76,329</u>	<u>19,07,382</u>
3.1.2 CASH AND CASH EQUIVALENTS		
Cash-in-hand	38	38
Balances with Scheduled Banks :		
In Current Account	<u>29,60,601</u>	<u>15,97,476</u>
	<u>29,60,639</u>	<u>15,97,514</u>
<p>All the above items of financial assets are carried at amortised cost and have a fair value equal to that of the carrying value.</p>		
3.2 CURRENT TAX ASSETS (NET)		
Taxation (Net of Advance)	<u>56,64,102</u>	<u>56,64,102</u>
	<u>56,64,102</u>	<u>56,64,102</u>



NOTES TO THE ACCOUNTS

4.1 PARTNERS' CAPITAL ACCOUNT

	As at		As at	
	31.03.2018		31.03.2017	
	₹		₹	
Ashiana Housing Ltd.				
Balance B/F	86,07,085		99,81,312	
Net (Dr.)/ Cr. during the year	263751		(8,74,187)	
Add: Share of profit	<u>(294784)</u>	85,76,052	<u>(5,00,040)</u>	86,07,085
Ashiana Maintenance Services LLP				
Balance B/F	5,09,533		5,35,851	
Net (Dr.)/ Cr. during the year	-		-	
Add: Share of profit	<u>(15515)</u>	4,94,018	<u>(26,318)</u>	5,09,533
		<u>90,70,070</u>		<u>91,16,618</u>



NOTES TO THE ACCOUNTS

	AS AT 31.03.2018	AS AT 31.03.2017
	₹	₹
5.1 FINANCIAL LIABILITIES		
5.1.1 TRADE PAYABLES		
Sundry Creditors	<u>22,500</u>	<u>51,748</u>
	<u><u>22,500</u></u>	<u><u>51,748</u></u>

All the above items of financial liabilities are carried at amortised cost and have a fair value equal to that of the carrying value.

5.2 OTHER CURRENT LIABILITIES

Statutory dues payable

<u>8,500</u>	<u>632</u>
<u><u>8,500</u></u>	<u><u>632</u></u>



NOTES TO THE ACCOUNTS

	<u>2017-18</u>	<u>2016-2017</u>
	₹	₹
6.1 <u>OTHER INCOME</u>		
Miscellaneous Income	47,200	84,966
	<u>47,200</u>	<u>84,966</u>



7. FINANCIAL RISK MANAGEMENT

The firm's principal financial liabilities comprises trade and other payables. The main purpose of these financial liabilities is to finance the firm's operations. The firm's principal financial assets include trade and other receivables, cash and cash equivalents that derive directly from its operations and other current assets.

The firm's activities expose it to various financial risks: market risk, credit risk and liquidity risk. The firm tries to foresee the unpredictable nature of financial markets and seek to minimise potential adverse impact on its financial performance. The partner of the firm oversees the management of these risks.

8. CAPITAL MANAGEMENT

The following are the objectives of Capital management policy of the firm:

- (i) Safeguard its ability to continue as a going concern, so that it can continue to provide returns and benefits to stakeholders, and
- (ii) Maintain an optimal capital structure to reduce the cost of capital

9. SEGMENT INFORMATION


In accordance with Indian Accounting Standard 108 "Operating Segments" prescribed by Companies (Accounting Standards) Rules, 2015, the firm has determined its primary business segment as a single segment of Real Estate Business. Since there are no other business segments in which the firm operates, there are no other primary reportable segments. Therefore, the segment revenue, segment results, segment assets, segment liabilities, total cost incurred to acquire segment assets, depreciation charge are all as is reflected in the financial statements.

10. Contingent liability (not provided for) in respect of claims against the firm not acknowledged as debts

Income tax ₹ 199.47 Lacs (P.Y ₹ 199.47 Lacs)

11. Previous year figures have been regrouped/rearranged, wherever found necessary.

For **B. CHHAWCHHARIA & CO.**
Chartered Accountants
Firm Registration No: 305123E


Abhishek Gupta
Partner
Membership No: 529082

Place: New Delhi
Date: - 28-05-2018







Partners