

# **AUDITED ANNUAL REPORTS**

**OF**

**AUTUMN BUILDERS PRIVATE LIMITED**

**FOR THE FINANCIAL YEAR 2010-2011**

Auditors:-

***Rakesh Kumar Agrawal***

Chartered Accountants

20, Rly Gate, Ichapur, 24 Pargana (N)

Kolkata 700125

Ph. 97484-63611

Email:- [agrawal.rakesh@ymail.com](mailto:agrawal.rakesh@ymail.com)

# **AUTUMN BUILDERS PRIVATE LIMITED**

*"HMP House" 6<sup>th</sup> Floor, Room No. 608  
4, Fairlie Place, Kolkata 700 001*

## **DIRECTORS' REPORT**

To,  
The Shareholders;

The Directors present herewith Annual Report of the Company together with the audited statement of accounts for the year ended 31st March 2011.

### **FINANCIAL RESULTS**

<b>PARTICULARS</b>	<b>Current Year</b>	<b>Previous Year</b>
Profit before / (Loss) Tax	1,12,371	33,788
Less:-Provisions for Income Tax	20,833	5,644
Deferred Tax	0	0
Profit after Tax	91,538	28,144
Balance as per last account	24,029	(4,115)
<b>Balance Carried to Balance Sheet</b>	<b>1,15,567</b>	<b>24,029</b>

### **DIVIDEND**

Your Directors regret to not recommend any dividend on Equity Shares for the year under review in view of the inadequate profit of the company during the period under review.

### **YEAR IN FUTURE PROSPECTS**

During the year under review the company was unable to attained achievable profit. Your Directors are looking better for year in prospects.

### **STAFF & LABOUR RELATIONS**

None of the employees are covered under section 217(2A) of the Companies Act, 1956. The industrial climate is congenial and relations with the workers, staff and officers of the Company are warm and cordial.

### **ENERGY, TECHNOLOGY & FOREIGN EXCHANGE**

Since there is no Manufacturing activities carried on by the Company, The particulars in respect of conservation of Energy, technology Absorption and Foreign Exchange earnings & outgo as required u/s 217 (1) ( c) of the Companies Act, 1956 are not Furnished.

Contd..2

# **AUTUMN BUILDERS PRIVATE LIMITED**

*"HMP House" 6<sup>th</sup> Floor, Room No. 608  
4, Fairlie Place, Kolkata 700 001*

**:: 2 ::**

## **AUDITORS**

M/s Rakesh Kumar Agarwal, Chartered Accountants, the Auditors of the Company shall be retiring at the conclusion of the ensuing Annual General Meeting and offer himself for re-appointment.

## **DIRECTORS RESPONSIBILITY STATEMENT:-**

Pursuant to Sub Section (2AA) of section 217 of the Companies (Amendment) Act, 2000 . The Board of Directors of the Company hereby state and confirm that :-

- i) In the preparation of the Annual Accounts, The applicable Accounting Standards have been followed along with proper explanation relating to material departures.
- ii) The Directors had selected such accounting Policies and applied them consistently and made judgement and estimates that are reasonable and prudent so as to give a true and fair view of the State Affairs of the company at the end of the Financial Year and of the Profit of the Company for the period.
- iii) The Directors had taken proper and sufficient care for maintenance of adequate accounting records in accordance with the Provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- iv) The Directors had prepared the Annual Accounts on a going concern basis.

## **ACKNOWLEDGEMENTS**

The Directors wish to place on record their appreciation for the co-operation and continued assistance extended by central and State Governments and all others whose continued support has been a source of strength to the Company.

**BY ORDER OF THE BOARD**

**AUTUMN BUILDERS PVT. LTD.**

  
**Director**

**Place:- Kolkata**

**Date:- 1<sup>st</sup> Day of September, 2011**

# **RAKESH KUMAR AGRAWAL**

Chartered Accountants

20, Railway Gate, Ichapur  
24 Parganna (N), Kolkata 700 125  
Ph. No. 97484-63611  
Email:-agrawal.rakesh@ymail.com

## **AUDITORS' REPORT**

**TO,  
THE MEMBERS,  
M/S AUTUMN BUILDERS PVT LTD**

1. We have audited the attached Balance Sheet of **AUTUMN BUILDERS PRIVATE LIMITED** as at March 31, 2011, and also the Profit and Loss Account for the year ended on that date both annexed thereto. These financial statements are the responsibility of the Company's Management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. As required by the Companies (Auditor's Report) Order, 2003 issued by the Central Government of India in terms of sub-section (4A) of Section 227 of the Companies Act, 1956, are not applicable with the Company.
4. Further to our comments in the Annexure referred to in paragraph 3 above, we report that :
  - (i) we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
  - (ii) in our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
  - (iii) the Balance Sheet and Profit and Loss Account dealt with by this report are in agreement with the books of account;

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# **RAKESH KUMAR AGRAWAL**

Chartered Accountants

20, Railway Gate, Ichapur  
24 Parganna (N), Kolkata 700 125  
Ph. No. 97484-63611  
Email:-agrawal.rakesh@ymail.com

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- (iv) in our opinion, the Balance Sheet and Profit and Loss Account dealt with by this report comply with the accounting standards referred to in sub-section (3C) of Section 211 of the Companies Act, 1956;
- (v) on the basis of written representations received from the directors, as on March 31, 2011, and taken on record by the Board of Directors, we report that none of the directors is disqualified as on March 31, 2011 from being appointed as a director in terms of clause (g) of sub-section (1) of Section 274 of the Companies Act, 1956; and
- (vi) in our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by the Companies Act, 1956, in the manner so required and give a true and fair view 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, 2011
- AND
- b. in the case of the Profit and Loss Account, of the profit for the period ended on that date;

**For RAKESH KUMAR AGRAWAL**

Chartered Accountants

*R. K. Agrawal*

**CA Rakesh Kumar Agrawal**

**(Proprietor)**

**M.No.062149**

**Place:-Kolkata**

**Date:-1<sup>st</sup> Day of September, 2011**



**AUTUMN BUILDERS PRIVATE LIMITED**

**Balance Sheet As on 31st March 2011**

	Schedule No.	<u>Amount (Rs.)</u> <u>As on 31.03.2011</u>	<u>Amount (Rs.)</u> <u>As on 31.03.2010</u>
<b>SOURCES OF FUNDS</b>			
(i) <u>Shareholders' Funds</u>			
Capital	1	100,000	100,000
Reserves & Surplus	2	115,567	24,029
Share Application(Pending Allotment)		22,225,000	-
<b>TOTAL</b>		<b>22,440,567</b>	<b>124,029</b>
<b>APPLICATIONS OF FUNDS</b>			
(I) <u>FIXED ASSETS</u>	3		
Gross Block		409,637	127,282
Less:- Depreciation		28,272	5,472
Net Block		<b>381,365</b>	<b>121,810</b>
 <u>INVESTMENTS</u>	4	22,267,500	-
(II) <u>CURRENT ASSETS, LOANS AND ADVANCES</u>			
Sundry Debtors	5	15,352,404	10,989,720
Cash & Bank Balance	6	173,868	152,003
Loans & Advances	7	1,890,396	6,310,280
<b>TOTAL (A)</b>		<b>17,416,668</b>	<b>17,452,003</b>
<u>LESS: CURRENT LIABILITIES &amp; PROVISIONS</u>			
Current Liabilities	8	17,608,809	17,457,900
Provisions	9	26,477	5,644
<b>TOTAL (B)</b>		<b>17,635,287</b>	<b>17,463,544</b>
<b>NET CURRENT ASSETS (A - B)</b>		<b>(218,618)</b>	<b>(11,541)</b>
(III) <u>MISCELLANEOUS EXPENDITURE</u> (To the extent not written off or adjusted)			
Preliminary Expenses		10,320	13,760
<b>TOTAL</b>		<b>22,440,567</b>	<b>124,029</b>

"Notes on Accounts" 12

Schedules referred to above form an integral part of the Balance Sheet  
As per Our Attached Report of even date

**For RAKESH KUMAR AGARWAL**  
**Chartered Accountants**

*R.K. Agarwal*  
**CA Rakesh Kumar Agarwal**  
**(Proprietor)**  
**Membership no.062149**

On Behalf of the Board

**AUTUMN BUILDERS PVT. LTD.**

*[Signature]*  
**Director**

**AUTUMN BUILDERS PVT. LTD.**

**Director**

Date : The 1st Day of September, 2011

Place : Kolkata

**AUTUMN BUILDERS PRIVATE LIMITED**

**Profit & Loss Account for the year ended on 31st March 2011**

	Schedule No.	For the Year ended on	
		31.03.2011 Amount (Rs.)	31.03.2010 Amount (Rs.)
<b><u>INCOME</u></b>			
Sales		4,136,698	262,205
Miscellaneous Income (Gross of TDS Rs.2,16,256 P.Y Rs.2,24,280)		44,604,871	11,214,000
<b>TOTAL</b>	<b>(A)</b>	<b>48,741,569</b>	<b>11,476,205</b>
<b><u>EXPENDITURE</u></b>			
Purchases		4,058,540	247,858
Direct Expenses to Misc. Income		44,049,490	10,856,540
Office & Administrative Expenses	11	494,928	329,107
Depreciation		22,800	5,472
Preliminary Expenses W/Off		3,440	3,440
<b>TOTAL</b>	<b>(B)</b>	<b>48,629,198</b>	<b>11,442,417</b>
Profit/(Loss) before Tax	(A-B)	112,371	33,788
Less : Provision for Income Tax Deferred Tax		20,833	5,644
Profit/(Loss) after Tax		91,538	28,144
Add: Balance as per last account		24,029	(4,115)
Balance Carried to Balance Sheet		<b>115,567</b>	<b>24,029</b>
<b>EARNINGS PER SHARE</b>		9.15	2.81

"Notes on Accounts"

12

Schedules referred to above form an integral part of the Profit & Loss Account

As per Our Attached Report of even date  
For **RAKESH KUMAR AGARWAL**  
Chartered Accountants

*R.K. Agarwal*

**CA Rakesh Kumar Agarwal**  
(Proprietor)  
Membership no.062149

On Behalf of the Board

**AUTUMN BUILDERS PVT. LTD.**

*[Signature]*  
Director

**AUTUMN BUILDERS PVT. LTD.**

Director

Date : The 1st Day of September, 2011  
Place : Kolkata

# AUTUMN BUILDERS PRIVATE LIMITED

SCHEDULES ANNEXED TO AND FORMING AN INTEGRAL PART OF THE BALANCE SHEET AS ON  
31ST MARCH, 2011 AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED THAT DATE

	<u>As on 31.03.2011</u> <u>Amount (Rs.)</u>	<u>As on 31.03.2010</u> <u>Amount (Rs.)</u>
<b><u>SCHEDULE - 1</u></b>		
<b><u>CAPITAL :</u></b>		
<b><u>AUTHORISED :</u></b>		
50000 Equity Share of Rs. 10/- each.	500,000	500,000
	500,000	500,000
 <b><u>ISSUED, SUBSCRIBED &amp; PAID UP</u></b>		
10000 Equity Shares of Rs. 10/- each fully paid up in cash	100,000	100,000
	100,000	100,000
 <b><u>SCHEDULE - 2</u></b>		
<b><u>RESERVES &amp; SURPLUS</u></b>		
Profit & Loss Account	115,567	24,029
	115,567	24,029
 <b><u>SCHEDULE - 4</u></b>		
<b><u>Investment</u></b>		
( Valued and Certified by Management, Valued at Cost Face Value of Rs. 10/- each) In unquoted equity shares	22,267,500	-
	22,267,500	-
 <b><u>SCHEDULE- 5</u></b>		
<b><u>SUNDRY DEBTORS</u></b>		
( Unsecured, Considered Good) Debts Outstanding for a period exceeding Six Months Other Debts	15,352,404	10,989,720
	15,352,404	10,989,720
 <b><u>SCHEDULE- 6</u></b>		
<b><u>CASH &amp; BANK BALANCES</u></b>		
Cash in hand (As certified by the Management) Balance with Scheduled Bank in Current Accounts	163,933 9,935	6,230 145,773
	173,868	152,003
 <b><u>SCHEDULE- 7</u></b>		
<b><u>LOANS &amp; ADVANCES</u></b>		
(Unsecured, considered good) Loans Advance (Recoverable in cash or in kind or for 'value to be received) Deposits Tax Deducted At Sources	1,450,000 - - 440,396	1,450,000 4,625,000 11,000 224,280
	1,890,396	6,310,280

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**AUTUMN BUILDERS PVT. LTD.**

*(Signature)*  
Director

**AUTUMN BUILDERS PVT. LTD.**

Director



# AUTUMN BUILDERS PRIVATE LIMITED

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**SCHEDULE - 3**

**FIXED ASSETS**

Description	Gross Block				Depreciation			Net Block		
	As on 01.04.10	Addition.	Deduction	Total as on 31.3.11	As on 31.3.10	For the year	Adjt.	Total as on 31.3.11	as on 31.03.11	as on 31.03.10
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Computer Hardware	56,244	282,355	-	338,599	3,452	20,780	-	24,232	314,367	52,792
Air Conditioner	23,000	-	-	23,000	543	543	-	1,086	21,914	22,457
Furniture & Fixture	48,038	-	-	48,038	1,477	1,477	-	2,954	45,084	46,561
<b>TOTAL</b>	<b>127,282</b>	<b>282,355</b>	<b>-</b>	<b>409,637</b>	<b>5,472</b>	<b>22,800</b>	<b>-</b>	<b>28,272</b>	<b>381,365</b>	<b>121,810</b>
<b>PREVIOUS YEAR</b>	<b>127,282</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,472</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**AUTUMN BUILDERS PVT. LTD.**

**AUTUMN BUILDERS PVT. LTD.**

*[Signature]*  
Director

(DIRECTOR)

*[Signature]*  
Director

(DIRECTOR)

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# AUTUMN BUILDERS PRIVATE LIMITED

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As on 31.03.2011      As on 31.03.2010  
Amount (Rs.)              Amount (Rs.)

**SCHEDULE - 8**

**CURRENT LIABILITIES**

Sundry Creditors	17,328,809	12,551,000
Advances	280,000	4,906,900
	<b>17,608,809</b>	<b>17,457,900</b>

**SCHEDULE - 9**

**PROVISIONS**

For Income Tax	26,477	5,644
	<b>26,477</b>	<b>5,644</b>

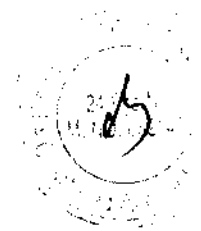
**SCHEDULE - 11**

**OFFICE & ADMINISTRATIVE EXPENSES**

Salary & Bonus	336,000	132,500
Travelling & Conveyance	-	16,540
General Expenses	48,940	79,996
Audit Fees	10,000	10,000
Repair & Maintenance	10,566	-
Staff Welfare	-	18,907
Bank Charges	2,580	765
Printing & Stationery	1,634	5,643
Telephone Expenses	23,208	26,756
Rent & Maintenance	24,000	24,000
Professional Charges	38,000	14,000
	<b>494,928</b>	<b>329,107</b>

**AUTUMN BUILDERS PVT. LTD.**

  
 Director



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**AUTUMN BUILDERS PVT. LTD.**

Director

# AUTUMN BUILDERS PRIVATE LIMITED

## SCHEDULE-12

Page :-4

### 1 Significant Accounting Policies :

#### a) **Basis of Accounting :**

The accounts has been prepared in accordance with historical cost basis as a going concern and are consistent with generally accepted accounting principals and Accounting Standards issued by The Institute of Chartered Accountants of India. The Company follows the Mercantile System of accounting & recognise Income & Expenditure on accrual basis unless otherwise stated.

#### b) **Fixed Assets :**

All fixed assets are stated at acquisition cost less depreciation.

#### c) **Depreciation :-**

Depreciation on fixed assets has been provided on Written Down Value method at the rates prescribed under the schedule XIV to the Companies Act, 1956.

#### d) **Invenstments:-**

Investment are made in the unqupted Equity shares of the Company and all are valued at cost.

#### e) **Deferred Taxation :** Deferred tax resulting from timing differences

between books and tax profit is not accounted for at the current rate of tax , to the extent that the timing differences are expected to crystalise as deferred tax charged / benefit in the profit and loss account and as the deferred tax asset /liabilites in the balance sheet.

#### f) **Impairment of Assets:**

In accordance with Accounting Standard -28 " Impairment of Assets" issued by the Institute of Chartered Accountants of India, fixed assets are reviewed for impairment whenever events or chnges in circumstances warrant that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by comparison of the carrying amount of the asset to the future net discounted cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognised is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets.

#### g) **Size of Company:** The Company is Small and Medium size Company (SMC)

as defined in the general instruction in respect of Accounting Standard Notified under the Companies Act, 1956. Accordingly to the Company has complied with the Accounting Standard as applicable to the Small and Medium size Company( SMC)

#### h) **Employee's Benefit:** In view of the management the Company is not required

to provide for any amount for Employee Benefit except amount paid/ provided in the books of Accounts as per the terms with past / continue employee as envisaged by the Accounting Standard-15 " Employee's Benefit" issued by the Institute of Chartred Accountants of India

#### i) **Related Party Disclosure:-** Related Party Disclosure as required under

Accounting Standard-18 " Related Party Disclosure" issued by the Institute of Chartred Accountants of India are as under-

- a) Transaction during the year with related Party- Nil and
- b) amount due from / to related parties at the end of the year- Nil

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AUTUMN BUILDERS PVT. LTD.

  
Director

AUTUMN BUILDERS PVT. LTD.

Director

# AUTUMN BUILDERS PRIVATE LIMITED

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- 2 Particulars in respect of Opening Stock, Purchases, Sales, & Closing Stock are in amount.

	2010-2011		2009-2010		Amount Rs.
	Quantity Nos.	Amount Rs.	Quantity Nos.	Amount Rs.	
Opening Stock	N.A	Nil	N.A	Nil	
Purchase	N.A	4,058,540	N.A		247,858
Sales	N.A	4,136,698	N.A		262,205
Closing Stock	N.A	Nil	N.A	Nil	

Purchase and Sales Quantities are in small parts and different items, hence quantitative details are not given.

- 3 **Earning Per Shares** : As required by Accounting Standard 20 issued by the Institute of Chartered Accountants of India:-

	<u>As on 31.03.11</u>	<u>As on 31.03.10</u>
a) Net Profit/(Loss) available for Equity Share holders (Rs.)	91,538	28,144
b) Outstanding Equity Shares of Rs. each opening and closing (Nos)	10000	10000
c) Earning Per Shares (basic/diluted) (a/b) (Rs.)	9.15	2.81

- 4 There is no undisputed amount payable to SSI units as on 31.3.2011
- 5 Previous Year figures have been rearranged/regrouped, wherever considered necessary.
- 6 Additional information required under Part IV of Schedule VI to the Companies Act, 1956 is annexed as Annexure - I.

As per our attached Report of even date  
For **RAKESH KUMAR AGARWAL**  
Chartered Accountants

*R.K. Agarwal*

CA Rakesh Kumar Agarwal  
(Proprietor)  
Membership no.062149

Place : Kolkata  
Date : The 1st Day of September, 2011

On Behalf of the Board

**AUTUMN BUILDERS PVT. LTD.**

*[Signature]*  
Director

**AUTUMN BUILDERS PVT. LTD.**

Director



# AUTUMN BUILDERS PRIVATE LIMITED

## Annexure-I

**BALANCE SHEET ABSTRACT AND COMPANIES GENERAL BUSINESS PROFILE**  
 Additional information as required under part IV of Schedule VI to the Companies Act, 1956.

### 1. Registration Details:

Registration Number: U14299WB2009PTC133130  
 State Code: 21  
 Balance Sheet Date: 31.03.2011

### 2. Capital raised during the year:

	(Rs. In '000')	
Public Issue	Nil	Nil
Private Placement	Nil	Nil
Right Issue	Nil	Nil
Bonus Issue	Nil	Nil

### 3. Position of Mobilisation and deployment of funds:

Total Liabilities	40,076	17,588
Total Assets	40,076	17,588

### Sources of Funds:

Paid up Capital	100	100
Reserves & Surplus	116	24
Secured Loans	Nil	Nil
Unsecured Loans	Nil	Nil

### Application of Funds:

Net Fixed Assets	381	122
Investments	22,268	-
Net Current Assets	(219)	(12)
Miscellaneous Expenditure	10	14
Profit & Loss Account	Nil	Nil

### 4. Performance of the Company:

Turnover	48,742	11,476
Total Expenditure	48,629	11,442
Profit / (Loss) before Tax	112	34
Profit / (Loss) after Tax	92	28
Earning/Loss per Equity Share (Rs.)	9.15	2.81
Dividend Rate	0	0

### 5. Generic Name & Principal product of the Company:

(As per Monetary Term)

Item Code Number (ITC Code )

Finance & Investment

Product Description

**AUTUMN BUILDERS PVT. LTD.**

**AUTUMN BUILDERS PVT. LTD.**

  
Director

Director

DIRECTOR

DIRECTOR



# **RAKESH KUMAR AGRAWAL**

Chartered Accountants

20, Railway Gate, Ichapur  
24 Parganna (N), Kolkata 700 125

Ph. No. 97484-63611

Email.: -agrawal.rakesh@ymail.com

## **FORM NO 3CA**

See Rule 6G(1)(a)

**AUDIT REPORT UNDER SECTION 44AB OF THE INCOME TAX ACT 1961, IN  
CASE WHERE THE ACCOUNTS OF THE BUSINESS OF A PERSON HAVE  
BEEN AUDITED UNDER ANY OTHER LAW.**

1. We have to report that the Statutory Audit of **Autumn Builders Private Limited** of "HMP House" 6<sup>th</sup> Floor, Room No. 608, 4 Fairlie Place, Kolkata 700 001, PAN AAHCA5662Q has conducted by us in pursuant to provisions of the Companies Act, 1956 and we Annexed hereto a copy of our Audit report dated 1<sup>st</sup> September, 2011 along with a copy of Audited Balance Sheet as at 31<sup>st</sup> March, 2011 and Profit & Loss Account for the Year ended on that date along with the document declared by the said Act to be part of or annexed to the Profit & Loss Account and Balance Sheet.
2. The Statement of Particulars required being furnished u/s 44AB are annexed here with in Form No 3CD.
3. In our opinion and to best of our information and according to the explanations given to us, the particulars given in Form No 3CD are true and correct.

**For RAKESH KUMAR AGRAWAL**

Chartered Accountants

*R. K. Agrawal*

**CA Rakesh Kumar Agrawal**

(Proprietor)

M.No.062149



Place:-Kolkata

Date:-1<sup>st</sup> Day of September, 2011

**FORM NO.3CD**  
[See rule 6G(2)]

Autumn Builders Pvt Ltd

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

PART - A	
1	Name of the assessee : M/s Autumn Builders Private Limited
2	Address : "HMP House", 6th Floor, Room No. 608 4, Fairlie Place, Kolkata 700 001
3	Permanent Account No. : AAHCA5662Q
4	Status : Private Limited Company
5	Previous year ended : 31.03.2011
6	Assessment Year : 2011-2012
PART - B	
7	a If firm or Association of Persons, indicate names of the partners/members and their profit sharing ratios. : N A
	b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceeding year, the particulars of such change. : N A
	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) : TRADING & INVESTMENTS
	b If there is any change in the nature of business or profession, the particulars of such change. : NO
9	a Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. : NO
	b Books of account maintained. (In case books of account are maintained in a computerised system, mention the books of account generated by such computer system.) : CASH BOOK, BANK BOOK, LEDGER & JOURNAL BOOKS
	c List of books of account examined. : AS STATED ABOVE
10	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 or any other relevant section). : NO
11	a Method of accounting employed in the previous year. : MERCANTILE
	b Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : NO
	c If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. : N A
	d Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss. : N A
12	a Method of valuation of closing stock employed in the previous year. : At Cost or Net Realisable Value whichever is lower

Rakesh Kumar Agarwal, Chartered Accountants

**AUTUMN BUILDERS PVT. LTD.**

**AUTUMN BUILDERS PVT. LTD.**

*[Signature]*  
Director

Director



	b	Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss.	N A
12A		Give the following particulars of the capital assets converted into stock -in- trade	
	a	Description of capital assets	
	b	Date of acquisition	
	c	Cost of acquisition	NIL
	d	Amount at which the asset is converted into stock -in- trade	
13		Amounts not credited to the profit and loss account, being :-	
	a	the items falling within the scope of section 28.	NIL
	b	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	NIL
	c	escalation claims accepted during the previous year;	NIL
	d	any other item of income;	NIL
	e	capital receipt, if any.	NIL
14		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 :-	As per Annexure
	a	Description of asset/block of assets	
	b	Rate of depreciation.	
	c	Actual cost or written down value, as the case may be.	
	d	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of :-	
	i	Modified Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired after 1st March, 1994.	
	ii	change in rate of exchange of currency, and	
	iii	subsidy or grant or reimbursement, by whatever name called.	
	e	Depreciation allowable.	
	f	Written down value at the end of the year.	
15		Amounts admissible under section	
		33AB	N A
		33ABA	N A
		33AC (wherever applicable)	N A
		35	N A
		35ABB	N A
		35AC	N A

AUTUMN BUILDERS PVT. LTD.


  
Director

AUTUMN BUILDERS PVT. LTD.

Director

Rakesh Kumar Agarwal, Chartered Accountants



	35CCA	:	N A
	35CCB	:	N A
	35D	:	N A
	35DD	:	N A
	35DDA	:	N A
	35E	:	N A
	a debited to the profit and loss account (showing the amount debited and deduction allowable under each section separately);	:	N A
	b not debited to the profit and loss account	:	N A
16	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
	b Any sum received from employees towards contributions to any provident fund or superannuation fund or any other fund mentioned in section 2(24)(x); and due date for payment and the actual date of payment to the concerned authorities under section 36(1)(va)	:	NIL
17	Amounts debited to the profit and loss account, being:-	:	
	a expenditure of capital nature;	:	NIL
	b expenditure of personal nature;	:	NIL
	c expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	:	NIL
	d expenditure incurred at clubs:-	:	NIL
	i as entrance fees and subscriptions;	:	NIL
	ii as cost for club services and facilities used;	:	NIL
	e	:	
	i expenditure by way of penalty or fine for violation of any law for the time being in force;	:	NIL
	ii any other penalty or fine;	:	NIL
	iii expenditure incurred for any purpose which is an offence or which is prohibited by law;	:	NIL
	f amounts inadmissible under section 40(a);	:	
	g interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof	:	
	h (A) Whether a certificate has been obtained from the assessee regarding payments relating to any expenditure covered under section 40A(3) that the payments were made by account payee cheques drawn on a bank or account payee bank draft, as the case may be. [Yes/No]	:	Yes
	(B) amount inadmissible under section 40A(3) read with rule 6DD and computation thereof;	:	NIL

*NOTE :- According to the information & explanations given to us, no personal expenses of assessee have been charged to revenue account other than those payable under contractual obligation or in accordance with the general accepted business practice.*



**AUTUMN BUILDERS PVT. LTD.**

*[Signature]*  
Director

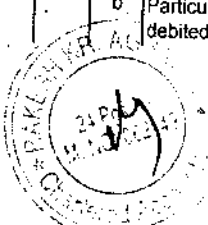
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**AUTUMN BUILDERS PVT. LTD.**

Director

	i	provision for payment of gratuity not allowable under section 40A(7);	NIL
	j	any sum paid by the assessee as an employer not allowable u/s 40A(9);	NIL
	k	particulars of any liability of a contingent nature.	NIL
	l	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
17A	m	Amount inadmissible under the proviso to section 36(1) (iii)	NIL
		Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	NIL
18		Particulars of payments made to persons specified under section 40A(2)(b).	NIL
19		Amounts deemed to be profits and gains u/s 33AB or 33ABA or 33AC.	NIL
20		Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
21	i	In respect of any sum referred to in clause (a),(c),(d) or (e) of section 43B, the liability for which:-	
	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	NIL
	a	paid during the previous year.	NIL
	b	not paid during the previous year.	NIL
	B	was incurred in the previous year and was	
	a	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
	b	not paid on or before the aforesaid date	NIL
	B	was incurred in the previous year:	NIL
	a	nature of liability;	N.A
	b	due date of payment under second proviso of section 43B;	N.A
	c	actual date of payment;	N.A
	d	if paid otherwise than in cash, whether the sum has been realised within fifteen days of the aforesaid due date.	N.A
		*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
22	a	Amount of Modified 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 Modified Value Added Tax credits in the accounts.	N.A
	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL

*NOTE :- According to the information & explanations given to us, all the statutory liability has been paid out by the company within due date and in accordance with the general accepted business practice.*



**AUTUMN BUILDERS PVT. LTD.**

Director

Rakesh Kumar Agarwal, Chartered Accountants

**AUTUMN BUILDERS PVT. LTD.**

Director

23	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]	NIL
24	a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	NIL
	i name, address and permanent account number (if available with the assessee) of the lender or depositor;	
	ii amount of loan or deposit taken or accepted;	
	iii whether the loan or deposit was squared up during the previous year;	
	iv maximum amount outstanding in the account at any time during the previous year;	
	v whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	
	*(These particulars need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)	
	b Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -	NIL
	i name, address and permanent account number (if available with the assessee) of the payee;	
	ii amount of the repayment;	
	iii maximum amount outstanding in the account at any time during the previous year;	
	iv whether the repayment was made otherwise than by account payee cheque or account payee bank draft.	
	c whether a certificate has been obtained from the assessee regarding taking or accepting loan or deposit, or repayment of the same through an account payee cheque or an account payee bank draft. [Yes/No]	Yes, Certificate has been obtained and there is no such transaction
25	a Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	NIL
	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.	N A
26	Section-wise details of deductions, if any, admissible under Chapter VI-A.	N A
27	a Whether the assessee has complied with the provisions of chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government. [Yes/No]	YES
	b If the provisions of chapter XVII-B have not been complied with please give the following details, namely:-	

Rakesh Kumar Agarwal, Chartered Accountants

AUTUMN BUILDERS PVT. LTD. AUTUMN BUILDERS PVT. LTD.


  
Director


- (i) Tax deductible and not deducted at all  
(ii) Shortfall on account of lesser deduction than required to be deducted  
(iii) tax deducted late  
(iv) tax deducted but not paid to the credit of the Central Government  
Please give details of cases covered in (i) to (iv) above.

NIL

NIL

NIL

NIL

Provisions governing TDS, wherever applicable under the Income Tax Act, 1961, are applied to the best of our knowledge.

28

In the case of a trading concern, give quantitative details of principal items of goods traded :

Separate Sheet attached

- I Opening Stock  
ii Purchases during the previous year;  
iii Sales during the previous year;  
iv Closing stock;  
v Shortage/excess, if any.  
b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :
- 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.

N A

N A

N A

N A

N A

N A

N A

N A

N A

N A

N A

N A

N A

N A

N A

N A

N A

\*Information may be given to the extent available.

29

In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-

N A

- a total amount of distributed profits;  
b total tax paid thereon;

N A

N A



AUTUMN BUILDERS PVT. LTD.

AUTUMN BUILDERS PVT. LTD.

*Rakesh Kumar Agarwal*  
Director

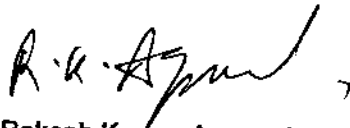
Director

Rakesh Kumar Agarwal, Chartered Accountants

	c	dates of payment with amounts	:	N A	Autumn Builders Pvt Ltd
30		Whether any cost audit was carried out, if yes, enclose a copy of the report of such audit [see section 139(9)].	:	NO	
31		Whether any audit was conducted under the Central Excise Act, 1944, if yes, enclose a copy of the report of such audit.	:	NO	
32		Accounting ratios with calculations as follows: -	:		
	a	Gross profit/Turnover;	:	1.30	
	b	Net profit/Turnover;	:	0.23	
	c	Stock-in-trade/Turnover;	:	N A	
	d	Material consumed/Finished goods produced.	:	N A	

As per Our Attached Report of even date

For **Rakesh Kumar Agarwal**  
Chartered Accountants



Ca Rakesh Kumar Agarwal  
Proprietor

Membership no.062149



**AUTUMN BUILDERS PVT. LTD.**



Director.

**AUTUMN BUILDERS PVT. LTD.**

Director

Date: The 1st Day of September, 2011

Place: Kolkata

**ANNEXURE - I**

**PART - A**

1	Name of the assessee	M/s Autumn Builders Private Limited
2	Address	"HMP House", 6th Floor, Room No. 608 4, Fairlie Place, Kolkata 700 001
3	Permanent Account Number	AAHCA5662Q
4	Status	Private Limited Company
5	Previous year ended	31st March, 2011
6	Assessment year	2011 -2012

**PART - B**

Nature of business or profession in respect of every business or profession carried on during the previous year

0204

Sl. No.	Parameters	Current year (Rs.)	Preceding Year (Rs.)
1	Paid-up share capital	100,000	100,000
2	Share Application Money	22,225,000	-
3	Reserves and Surplus	115,567	24,029
4	Secured loans	-	-
5	Unsecured loans	-	-
6	Current liabilities and provisions	17,635,287	17,463,544
7	Total of Balance Sheet	40,075,853	17,587,573
8	Gross turnover / <u>gross receipts</u>	48,741,569	11,476,205
9	Gross profit	633,539	371,807
10	Commission received	NIL	NIL
11	Commission paid	NIL	NIL
12	Interest received	NIL	NIL
13	Interest paid	NIL	NIL
14	Depreciation as per books of account	22,800	5,472
15	Net Profit (or loss) before tax <u>as per Profit and Loss Account</u>	112,371	33,788
16	Taxes on income paid/provided for in the books	20,833	5,644

As per Our Attached Report of even date

For **Rakesh Kumar Agarwal**

Chartered Accountants

*R.K. Agarwal*

Ca Rakesh Kumar Agarwal

Proprietor

Membership no. 062149



**AUTUMN BUILDERS PVT. LTD.**

*[Signature]*  
Director

**AUTUMN BUILDERS PVT. LTD.**

Director

Date: The 1st Day of September, 2011

Place: Kolkata

# AUTUMN BUILDERS PRIVATE LIMITED

## ANNEXURE-A

FIN . YEAR 2010-2011

ASST. YEAR 2011-2012

### BLOCK A - COMPUTER & HARDWARE ( RATE 60%)

PARTICULARS	AMOUNT(RS)
WDV AS ON 01.04.2010	39,371
ADD: ADDITION DURING THE YEAR (1/2 Year)	282,355
LESS: DISPOSAL DURING THE YEAR	-
	321,726
LESS: DEPRECIATION	108,329
<b>WDV AS ON 31.03.2010</b>	<b>213,397</b>

### BLOCK B - AIR CONDITIONER ( RATE 15%)

PARTICULARS	AMOUNT(RS)
WDV AS ON 01.04.2010	21,275
ADD: ADDITION DURING THE YEAR	-
LESS: DISPOSAL DURING THE YEAR	-
	21,275
LESS: DEPRECIATION	3,191
<b>WDV AS ON 31.03.2010</b>	<b>18,084</b>

### BLOCK C - FURNITURE & FIXTURE ( RATE 10%)

PARTICULARS	AMOUNT(RS)
WDV AS ON 01.04.2010	45,636
ADD: ADDITION DURING THE YEAR	-
LESS: DISPOSAL DURING THE YEAR	-
	45,636
LESS: DEPRECIATION	4,564
<b>WDV AS ON 31.03.2010</b>	<b>41,072</b>

TOTAL DEPRECIATION  
TOTAL CLOSING WDV

116,084  
272,553



AUTUMN BUILDERS PVT. LTD. AUTUMN BUILDERS PVT. LTD.

*[Signature]*  
Director

Director

# AUTUMN BUILDERS PRIVATE LIMITED

FIN . YEAR 2010-2011

STATUS:- Company

ASST. YEAR 2011-2012

PAN:- AAHCA5662Q

## COMPUTATION OF TOTAL INCOME

Particulars	Amount (Rs.)	Amount (Rs.)
Profit as per Profit & Loss Account	112,371	
Add:- Depreciation as per Co's Act	22,800	
	135,171	
Depreciation as per Income Tax	116,084	
<b>NET TOTAL INCOME</b>		19,087
Total Income Rounded off U/s 288A		19,090
Tax on above		5,727
Add:- Education and Higher Education Cess		173
<b>Total Tax Payable under Normal Tax</b>		<b>5,900</b>
<b>Computation of Tax under MAT (115JB)</b>		
<b>Book Profit</b>	112,371	
Total Income Rounded off U/s 288A	112,370	
<b>Tax @ 18%</b>	20,227	
Add:- Education and Higher Education Cess	607	
<b>Total Tax Payable under MAT</b>		<b>20,833</b>
<b>MAT is higher than Normal Tax</b>		<b>20,833</b>
<b>Less:- Tax Deducted at Source</b>		216,256
<b>TOTAL TAX REFUNDABLE</b>		<b>195,423</b>

**AUTUMN BUILDERS PVT. LTD.**

  
Director

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Director