

RAJESH SRIVASTAVA & Co.

Chartered Accountants

FRN: 012000C

'Kamayani', H.No.143/2,
Balihar Road,(Opp.Doon Public School)
Morabadi,Ranchi-834008
Ph: 0651-2552105, (M) 94311-14505
Email: rajeshfca91@gmail.com

Independent Auditors' Report

TO THE MEMBERS OF OMKARA BUILDERS AND DEVELOPERS PRIVATE LIMITED

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying Standalone financial statements of **OMKARA BUILDERS AND DEVELOPERS PRIVATE LIMITED**, which comprise the Balance Sheet as at March 31, 2016 and the Statement of Profit and Loss and Cash Flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS

The management and Board of Directors of the Company are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the act') with respect to the preparation of these Standalone 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 Companies (Accounts) Rules, 2014. This responsibility includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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; design, implementation and maintenance of adequate internal financial controls, that are 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

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these Standalone 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 there under.

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.



FRN: 012000C

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 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 accounting policies used and the reasonableness of the accounting estimates made by Company's management and Board of 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 Standalone financial statements

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone 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 31st March 2016 and its Loss and its cash flows for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, the reporting requirement under the said Order is not applicable to the said Company.
2. 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 purpose of our audit;
 - b. 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
 - c. the Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
 - d. in our opinion, the aforesaid Standalone financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014



RAJESH SRIVASTAVA & Co.
Chartered Accountants

'Kamayani', H.No.143/2,
Balihar Road,(Opp.Doon Public School)
Morabadi,Ranchi-834008
Ph: 0651-2552105, (M) 94311-14505
Email: rajeshfca91@gmail.com

FRN: 012000C

- e. on the basis of written representations received from the directors as on March 31, 2016, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2016, 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 A".
- 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 does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For and on behalf of
M/s Rajesh Srivastava & Co.
Chartered Accountants
(Firm Registration No. 012000C)

(CA Rajesh Srivastava)
Partner
Membership No.: 074792

Ranchi
Date : 04.09.2016



RAJESH SRIVASTAVA & Co.
Chartered Accountants

'Kamayani', H.No.143/2,
Balihar Road,(Opp.Doon Public School)
Morabadi,Ranchi-834008
Ph: 0651-2552105, (M) 94311-14505
Email: rajeshfca91@gmail.com

FRN: 012000C

"Annexure A" to the Independent Auditor's Report of even date on the Standalone Financial Statements of OMKARA BUILDERS AND DEVELOPERS PRIVATE 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 OMKARA BUILDERS AND DEVELOPERS PRIVATE LIMITED ("the Company") as of March 31, 2016 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.



RAJESH SRIVASTAVA & Co.
Chartered Accountants

'Kamayani', H.No.143/2,
Balihar Road,(Opp.Doon Public School)
Morabadi,Ranchi-834008
Ph: 0651-2552105, (M) 94311-14505
Email: rajeshfca91@gmail.com

FRN: 012000C

"Annexure A" to the Independent Auditor's Report of even date on the Standalone Financial Statements of OMKARA BUILDERS AND DEVELOPERS PRIVATE 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 OMKAREA BUILDERS AND DEVELOPERS PRIVATE LIMITED ("the Company") as of March 31, 2016 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.



RAJESH SRIVASTAVA & Co.
Chartered Accountants

'Kamayani', H.No.143/2,
Balihar Road,(Opp.Doon Public School)
Morabadi,Ranchi-834008
Ph: 0651-2552105, (M) 94311-14505
Email: rajeshfca91@gmail.com

FRN: 012000C

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, 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.



RAJESH SRIVASTAVA & Co.
Chartered Accountants

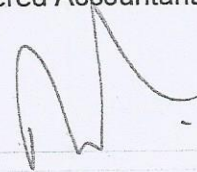
'Kamayani', H.No.143/2,
Balihar Road,(Opp.Doon Public School)
Morabadi,Ranchi-834008
Ph: 0651-2552105, (M) 94311-14505
Email: rajeshfca91@gmail.com

FRN: 012000C

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 issued by the Institute of Chartered Accountants of India.

For and on behalf of
M/s Rajesh Srivastava & Co.
Chartered Accountants



(CA Rajesh Srivastava)
Partner
Membership No.: 074792

Ranchi
Date : 04.09.2016

OMKARA BUILDERS AND DEVELOPERS PRIVATE LIMITED
RANCHI
CIN: U45201JH2009PTC013469

Balance sheet as at 31st March, 2016.

Particulars	Note No.	As at 31st March, 2016 Rs.	As at 31st March, 2015 Rs.
EQUITY AND LIABILITIES			
Shereholders' Funds			
(a) Share Capital	2.1	3,25,000.00	3,25,000.00
(b) Reserves and Surplus		-	-
(c) Money Received against Share Warrants		-	-
Share Application Money pending allotment	2.2	-	-
Non-Current Liabilities			
(a) Long- Term Borrowings	2.3	13,72,500.00	13,97,500.00
(b) Deferred Tax Liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
Current Liabilities			
(a) Short Term Borrowings		-	-
(b) Trade Payable		-	-
(c) Other Current Liabilities	2.4	55,88,747.00	31,84,540.00
(d) Short- Term Provisions		-	-
TOTAL		72,86,247.00	49,07,040.00
ASSETS			
Non-Current Assets			
(a) Fixed Assets	2.5	-	-
(i) Tangible Assets		-	-
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets under development		-	-
(v) Fixed Assets held for sales		-	-
(b) Non Current Investment		-	-
(c) Deferred Tax Assets (net)	2.6	11,01,000.00	11,01,000.00
(d) Long- Term Loans and Advances		-	-
(e) Other Non- Current Assets		-	-
Current Assets			
(a) Current Investments	2.7	55,32,827.41	37,00,371.79
(b) Inventories	2.8	-	-
(c) Trade Receivables	2.9	6,39,610.08	80,049.50
(d) Cash and Cash Equivallent	2.10	12,809.51	25,618.71
(e) Other Current Assets		-	-
TOTAL		72,86,247.00	49,07,040.00

Notes On Accounts

1 & 2

Signed in terms of our separate report of even date annexed

For & On Behalf of Board

Omkara Builders & Developers Pvt. Ltd.

Place: Ranchi
Date :04/09/2016

Director

FOR RAJESH SRIVASTAVA & Co.
Chartered Accountants

(CA RAJESH SRIVASTAVA)
Partner
M.No.074792



OMKARA BUILDERS AND DEVELOPERS PRIVATE LIMITED

RANCHI

Statement of Profit and Loss for the year ended 31st March, 2016

Particulars	Note No.	For the year ended	For the year ended
		31st March, 2016	31st March, 2015
		Rs.	Rs.
CONTINUING OPERATION			
Revenue from Operations (gross)	2.11	-	-
Less : Excise Duty		-	-
Revenue from Operations (net)		-	-
Change in Inventories of Finished Goods, Work-In-Progress, and Stock-in Trade	2.7	18,32,455.62	17,49,590.20
Other Income		-	-
Total Revenue		18,32,455.62	17,49,590.20
Expenses			
(a) Cost of Materials Consumed		-	-
(b) Purchases of Stock-in-Trade		-	-
(c) Change in Inventories of Finished Goods, Work-In-Progress, and Stock-in Trade		-	-
(d) Employee Benefits Expenses		-	-
(e) Finance Costs		-	-
(f) Depreciation and Amortisation Expenses		-	-
(g) Other Expenses	2.12	18,32,455.62	17,49,590.20
Total Expenses		18,32,455.62	17,49,590.20
Profit before Exceptional and Extraordinary Items and Taxes		-	-
Exceptional Items		-	-
Profit/ (Loss) before Extraordinary Items and Tax(5+6)		-	-
Extraordinary Items (Loss on Sale of assets)		-	-
Profit/ (Loss) before Tax		-	-
Tax Expense			
Current Tax Expense for Current Year		-	-
Less : MAT Credit		-	-
Current Tax Expense relating to Prior Year		-	-
Net Current Tax Expenses		-	-
Deferred Tax		-	-
Profit from Continuing Operation		-	-
B DISCONTINUING OPERATIONS			
Profit from Discontinuing Operation (before tax)		-	-
Gain on disposal of Assets/ settlement of Liabilities attributable to the Discontinuing Operations		-	-
Less : Tax Expense of Discontinuing Operations		-	-
On Ordinary Activities attributable to the Discontinuing Operations		-	-
On Gain on disposal of Assets/ settlement of Liabilities		-	-
Profit/ (Loss) from Discontinuing Operations		-	-
C TOTAL OPERATIONS			
Profit for the year		-	-
EARNINGS PER EQUITY SHARE :			
(1) Basic		-	-
(2) Diluted		-	-

Notes On Accounts

1 & 2

Signed in terms of our separate report of even date annexed

For & On Behalf of Board OMKARA Builders Pvt. Ltd.

(Signature)

Director

FOR RAJESH SRIVASTAVA & Co.
Chartered Accountants

(Signature)



(CA RAJESH SRIVASTAVA)
Partner
M.No.074792

Place : Ranchi

Date : 04/09/2016

M/S OMKARA BUILDERS & DEVELOPERS PVT .LTD.
RANCHI

NOTE - 1 : SIGNIFICANT ACCOUNTING POLICIES:

A. GENERAL:

- a) These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2006, the provisions of the Companies Act, 1956 and guidelines issued by the Securities and Exchange Board of India (SEBI). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

B. FIXED ASSETS AND DEPRECIATION :

- b) Fixed Assets are stated at cost and depreciation has been transferred to depreciation reserve.
- c) Depreciation has been charged at the rates specified in Schedule II of the Companies Act, 2013 on Useful Life method.
- d) The residual value of each asset has been fixed at Re.1.00.

C. PRELIMINARY EXPENSES

Preliminary Expenses & preoperative expenses is written off over a period of 5 years from the commencement of the business.

INVENTORIES

Inventories are valued at cost or market price whichever is lower.



2. NOTES ON ACCOUNTS :

- i. Cash in hand has been taken as per books of accounts and as certified by the management.
- ii. Stock-in hand has been taken as per books of account and as certified by the management.
- iii. Information on employees in receipt of remuneration and perquisites aggregating Rs 60,00,000/- or more per year where employed for the full year or Rs 5,00,000/- or more per month where employed for the part of the year. NIL
- iv. Balances of Trade Payables, Trade Receivables, Unsecured Loans and Loans & Advances are subject to confirmation.

- v. During the normal course of business, the company shows the completed units as stock. The income earned through let out of such units are shown as 'Rental income'.
OmKara Builders & Developers Pvt. Ltd.

Asinba

vi. Previous year figures have been regrouped/rearranged/reclassified where ever found necessary to make them comparable with current year figures.

vii. Contingent Liability as on 31.03.2016: NIL

viii. Amount payable to Units covered under MSMED Act'2006 as on 31.03.2016:

(a) the principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year; NIL

(b) the amount of interest paid by the buyer in terms of section 16 of the micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year; NIL

(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006; NIL

(d) the amount of interest accrued and remaining unpaid at the end of each accounting year; and NIL

(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. NIL

ix. Amount of expenditure in Foreign Currency during the year: NIL

x. Earning in Foreign exchange during the year: NIL

xi. Reporting requirement under Accounting Standard 22 issued by the Institute of Chartered Accountants of India in respect of "Accounting of Taxes on Income" are as follows:-

Deferred Tax Liability Related to Fixed Assets	Current Year NIL	Previous year NIL
Auditor's Remuneration: As Auditor	Current Year 34500.00	Previous year 11400.00

Omkara Builders & Developers Pvt. Ltd.

As Sinha

Director



OMKARA BUILDERS AND DEVELOPERS PRIVATE LIMITED
RANCHI

Note - 2.1 : Share Capital

	Current Year (Rs.)	Previous Year (Rs.)
Authorised Share Capital 15,000 Equity Share of Rs. 100/- each	15,00,000.00	15,00,000.00
Issued and Paidup Capital 3250 Equity Shares of Rs. 100/- each	3,25,000.00	3,25,000.00
	<u>3,25,000.00</u>	<u>3,25,000.00</u>

The Company has only one class of shares referred to as equity shares having a par value of Rs. 100/-
Each holder of equity shares is entitled to one vote per share.

The Company has not declared any dividend during the year.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of equity shares held by the shareholders.

The reconciliation of the number of shares outstanding and the amount of share capital as at March 31, 2016 and March 31, 2015 is set out below:

Particulars	As at 31.03.2016	As at 31.03.2015
Number of shares at the beginning	3250(Rs325000.00)	2000(Rs200000.00)
Add: Shares issued during the year		1250
Number of shares at the end	3250(Rs325000.00)	3250(Rs325000.00)

Shares in the company held by each shareholder holding more than 5% shares

Name of Shareholder	Number of shares	% of shares held
Arvind kumar Sinha	1,625.00	50%
Pritan Sinha	1,625.00	50%

Note -2.2 :Share Application(Pending Allotment)

- -

Note - 2.3 : Long- Term Borrowings

Unsecured Borrowings

Unsecured Loan	5,95,000.00	5,95,000.00
Loan from Director	5,52,500.00	5,52,500.00
Devesh kumar kanth	-	2,50,000.00
Pritam Sinha	2,25,000.00	-
	<u>13,72,500.00</u>	<u>13,97,500.00</u>

Note - 2.4 : Current Liabilities

Audit Fees Payable	34,500.00	29,378.00
Booking Receipt(RE)	49,07,275.00	28,28,830.00
Service Tax Payable	43,202.00	35,999.00
Sundry Creditors		
Ankit Cement Store	4,49,570.00	92,561.00
Prakash Kumar	1,54,200.00	22,200.00
Toni Kumar	-	20,300.00
Neelam Agarwal	-	1,55,272.00
	<u>55,88,747.00</u>	<u>31,84,540.00</u>



Omkara Builders & Developers Pvt. Ltd.

Arvind Sinha

Director

Note - 2.5 : Fixed Assets

Note - 2.6 : Loans & Advances

Land Advance	11,01,000.00	11,01,000.00
	<u>11,01,000.00</u>	<u>11,01,000.00</u>

Note - 2.7 : Inventories

Work in progress

Opening Balance	37,00,371.79	19,48,601.81
Addition during the year	18,32,455.62	17,51,769.98
	<u>55,32,827.41</u>	<u>37,00,371.79</u>

Note - 2.8 : Trade Receivables

Note - 2.9 : Cash And Cash Equivalents

Cash in Hand	4,33,202.00	70,049.00
Cash at Bank	2,06,408.08	10,000.50
	<u>6,39,610.08</u>	<u>80,049.50</u>

Note - 2.10 : Other Current Assets

Pre- Operative Expenses	12,809.51	25,618.71
	<u>12,809.51</u>	<u>25,618.71</u>

Note - 2.11 : Revenue from Operation

Note - 2.12 : Employee Benefits Expenses

Staff Salary	1,20,000.00	1,24,000.00
	<u>1,20,000.00</u>	<u>1,24,000.00</u>

Other Expenses

Administrative & General overhead	98,799.00	-
Bank charges	3,092.42	-
ROC Expenses	800.00	5,200.00
Pre-Operative Exp. W/off	12,809.20	12,809.20
Consumables	11,39,627.00	13,60,554.00
Freight	3,800.00	1,380.00
Labour Payment	4,16,250.00	2,30,000.00
Audit Fees	34,500.00	11,400.00
Interest on Service Tax	2,778.00	4,247.00
	<u>17,12,455.62</u>	<u>16,25,590.20</u>

Total 18,32,455.62 17,49,590.20

Signed in terms of our separate report of even date annexed

For & On Behalf of Board

As Sinha

Place: Ranchi
Date :04/09/2016

FOR RAJESH SRIVASTAVA & Co.
Chartered Accountants

(CA RAJESH SRIVASTAVA)
Partner
M.No.074792



Omikara Builders & Developers Pvt. Ltd.

As Sinha

Director

OMKARA BUILDERS AND DEVELOPERS PRIVATE LIMITED
RANCHI
CIN: U45201JH2009PTC013469
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2016

Particulars	Amount(Rs)	Amount(Rs)	Amount(Rs)
Profit as per Profit and Loss Account (after tax)			
Provision for tax			
Profit as per Profit and Loss Account Before Tax			
Adjustments for :			
Depreciation			
Deferred tax adjustment	-		
Preliminary expenses written off	-		
Profit on Sale of Investment	-		
Interest Income	-		
Operating Activities			
Adjustments for working capital:			
ADD:- Increase in short term borrowings	-		
ADD:- Increase in short term provisions	-		
ADD:- Increase in trade payables	-		
ADD:- Decrease in short term loans and advances	-		
ADD:- Increase in other current liabilities	24,04,207.00		
LESS:- Decrease in other current assets	-		
LESS:- Increase in short term loans and advances	-		
LESS:- Increase in trade receivables	-		
LESS:- Increase in inventories	(18,32,455.62)	5,71,751.38	
Extra ordinary Item			
LESS:- Preliminary expenses written off	-		
ADD:- Profit on Sale of Investment	-		
a) Net cash flow from operating activities			5,71,751.38
Investing activities			
ADD:- Sale of Fixed Assets	-		
LESS:- Purchase of investment	-		
LESS:- Purchase of fixed assets	-		
LESS:- investment made in LIC	-		
ADD:- Dividend Income	-		
ADD:- Interest Income	-		
b) Net cash flow from investing activities			
Financing activities			
ADD:- Increase in Loans	-		
ADD:- Increase in Share Capital	-		
LESS:- Repayment of Loan	(25000.00)		
LESS:- Income Tax Paid	-	(25,000.00)	
c) Net cash flow from financing activities			(25,000.00)
Net Cash Surplus			5,46,751.38
Cash & Cash Equivalent at the Beginning of the year			80,049.50
Cash & Cash Equivalent at the End of the year			6,26,800.88

Notes to the cash flow statement

1. Cash and Cash Equivalents

Figures in brackets indicate cash outflow.

2. The above Cash flow statement has been prepared under the indirect method set out in AS-3 'Cash Flow Statements' notified under the Companies (Accounting Standard) Rules.

3. Previous year figures have been regrouped and recast wherever necessary to conform to the current year classification.

For & On Behalf of Board

Omikara Builders & Developers Pvt. Ltd.

Place: Ranchi
Date : 28.08.2016

Director

FOR RAJESH SRIVASTAVA & Co.
Chartered Accountants

(CA RAJESH SRIVASTAVA)
Partner



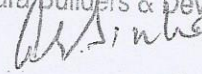
M/S OMKARA BUILDERS & DEVELOPERS PVT .LTD.
RANCHI

To,
M/S Rajesh Srivastava & Co.,
Chartered Accountants,
'Kamayani', H.No. 143/2,
Balihar Road,
Morabadi,
Ranchi - 834 008.

This is to certify that none of the directors of M/s Omkara Builders & Developers Private Limited,
Ranchi are disqualified from being appointed as a director under clause (g) of sub-section (1) of
section 274 of the Companies Act, 1956 as on 31st March 2016.

FOR & ON BEHALF OF THE BOARD

Omkara Builders & Developers Pvt. Ltd.



Director

Director

M/S OMKARA BUILDERS & DEVELOPERS PVT .LTD.
RANCHI

This is to certify that the cash and bank balance as on 31.03.2016 are :-

Cash in Hand Rs. 4,33,202.00 (Rupees Seventy Thousand Forty Nine Only)

Cash at Bank Rs. 2,06,408.08 (Rupees Ten Thousand and Fifty Paise Only)

M/S OMKARA BUILDERS & DEVELOPERS PVT .LTD

Omikara Builders & Developers Pvt. Ltd.

Director

Director

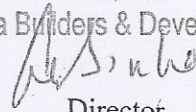
M/S OMKARA BUILDERS & DEVELOPERS PVT .LTD.
RANCHI

Received the following documents and papers after audit of accounts for the Assessment Year
2016-17

1. Cash Book
2. General Ledger
3. Journal
4. Purchase Bills
5. Receipt , Payment & Journal Vouchers
6. Bank Statement, pay-in Slip & Cheque Book Counterfoil of Banks etc.

M/S OMKARA BUILDERS & DEVELOPERS PVT .LTD.

Omkara Builders & Developers Pvt. Ltd.



Director

Director

M/S OMKARA BUILDERS & DEVELOPERS PVT .LTD.
RANCHI

TO WHOM SO EVER IT MAY CONCERNED

This is to certify that any payment exceeding Rs. 20000/ has been made through either account payee cheque or draft.

M/S OMKARA BUILDERS & DEVELOPERS PVT .LTD

Omkara Builders & Developers Pvt. Ltd.

(Handwritten Signature)

Director

Director

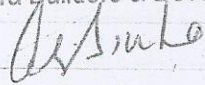
M/S OMKARA BUILDERS & DEVELOPERS PVT .LTD.
RANCHI

TO WHOM SO EVER IT MAY CONCERNED

This is to certify that loan acceptance or repayment has been made through account payee cheque or Draft as required by section 269SS and 269T

M/S OMKARA BUILDERS & DEVELOPERS PVT .LTD

Omkara Builders & Developers Pvt. Ltd.



Director

Director