

ANAND VIHAR CONSTRUCTION PRIVATE LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2016

	PARTICULARS	Note No.	AS AT	
			31st MARCH 2016	31st MARCH 2015
1	REVENUE FROM OPERATIONS			
	Revenue From Operations	23	54,405,943.00	49,055,916.00
	Other Income	24	-	764,961.00
	TOTAL REVENUE		54,405,943.00	49,820,877.00
2	EXPENSES			
	Cost of Material Consumed	25	27,119,342.00	28,401,593.00
	Purchase Of Stock In Trade	26		
	Changes In Inventories of Finished Goods	27	5,328,093.00	-10,810,557.00
	Employees Benefits Expenses	28	2,747,404.00	3,117,768.00
	Finance Costs	29	927,537.00	1,707,390.00
	Depreciation And Amortization Expenses	30	613,713.00	1,099,634.00
	Other Expenses	31	16,819,638.00	26,190,079.00
	TOTAL EXPENSES		53,555,727.00	49,705,907.00
3	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEN AND TAX (1-2)		850,216.00	114,970.00
4	Exceptional items	32		
5	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (3-4)		850,216.00	114,970.00
6	EXTRAORDINARY ITEMS	33	-	
7	PROFIT BEFORE TAX (5-6)		850,216.00	114,970.00
7	TAX EXPENSES			
a	CURRENT TAX		312,288.00	212,433.00
b	EARLIER YEAR'S TAX		-	
c	DEFERRED TAX		-744,230.00	-404,233.00
8	PROFIT (LOSS)FOR THE PERIOD FROM CONTINUING OPERATIONS (6-7-8-9)		1,282,158.00	306,770.00
9	PROFIT (LOSS) FROM DISCONTINUING OPERATIONS			
10	TAX EXPENSES OF DISCONTINUING OPERATIONS			
11	PROFIT (LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (11-12)		-	
13	PROFIT (LOSS) FOR THE PERIOD (10-13)		1,282,158.00	306,770.00
	EARNING PER EQUITY SHARE			
	BASIC		1.85	0.44
	DILUTED			

The Notes referred to above form intergal part of financial statements

In terms of our report attached.

For JAGJIT KAUR & CO.
CHARTERED ACCOUNTANTS

CA. JAGJIT KAUR
(Proprietor)
(Membership No. 401500)

For and on behalf of the Board of Directors

Director

Director

Place : JAMSHEDPUR

Date : 30/09/2015

ANAND VIHAR CONSTRUCTION PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH,2016

PARTICULARS	Note No.	AS AT	AS AT
		31st MARCH 2016	31st MARCH 2015
A EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share Capital	1	6,946,000.00	6,946,000.00
(b) Reserves and Suplus	2	2,216,280.00	933,651.00
(c) Money Received Against Share Warrants	3		
		9,162,280.00	7,879,651.00
2 Share Application Money Pending Allotment			
3 Non Current Liabilities			
(a) Long Term Borrowings	4	8,124,485.00	8,786,648.00
(b) Deffered Tax Liabilities (net)	5	-	
(c) Other Long Term Liabilities	6	-	
(d) Long Term Provisions	7	-	
		8,124,485.00	8,786,648.00
4 Current Liabilities			
(a) Short Term Borrowings	8	-	
(b) Trade Payables	9	22,184,863.00	36,246,526.00
(c) Other Current Liabilities	10	963,160.00	343,749.00
(d) Short Term Provisions	11	312,288.00	212,433.00
		23,460,311.00	36,802,708.00
TOTAL		40,747,076.00	53,469,007.00
B ASSETS			
1 Non Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	12	1,539,077.00	2,128,792.00
		1,539,077.00	2,128,792.00
(b) Non Current Investments	13	-	
(c) Deffered Tax Assets (net)	14	744,230.00	404,233.00
(d) Long Term Loan and Advances	15	-	
(e) Other Non Current Assets	16	-	24,000.00
		744,230.00	428,233.00
2 Current Assets			
(a) Current Investment	17	-	
(b) Inventories	18	33,666,815.00	38,994,908.00
(c) Trade Receivables	19	4,600,945.00	11,600,102.00
(d) Cash and Cash Equivalent	20	66,009.00	216,972.00
(e) Short Term Loan and Advances	21	130,000.00	100,000.00
(f) Other Current Assets	22	-	
		38,463,769.00	50,911,982.00
TOTAL		40,747,076.00	53,469,007.00

See accompanying notes forming part of the financial statements		-	-
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The Notes referred to above form intergraal part of financial statements

In terms of our report attached.

For and on behalf of the Board of Directors

For JAGJIT KAUR & CO.
CHARTERED ACCOUNTANTS

Director

Director


CA. JAGJIT KAUR
(Proprietor)
(Membership No. 401500)

Place : JAMSHEDPUR

Date : 30/09/2015

ANAND VIHAR CONSTRUCTION PRIVATE LIMITED
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2016

NOTE No.	PARTICULARS	AS AT 31st MARCH, 2016	AS AT 31st MARCH, 2015	
1	SHARE CAPITAL			
	<u>Authorised Share Capital</u> 10,00,000 Equity Shares of Rs 10each	1,00,00,000.00	1,00,00,000.00	
	<u>Issued, Subscribed and paid up</u> 694600 Equity Shares of Rs 10 each	69,46,000.00	69,46,000.00	
	TOTAL	69,46,000.00	69,46,000.00	
	(i) Reconciliation of the number of share and amount o/s at the beginning and at the end of the reporting period			
	<u>Equity Share</u>			
	Equity Shares at the beginning of the year	6,94,600.00	6,94,600.00	
	Add : Fresh Issue of shares	-	-	
	Add : ESOP	-	-	
	Add : Bonus share	-	-	
Less : Buy back of shares	-	-		
Equity shares at the end of the year	6,94,600.00	6,94,600.00		
2	RESERVES AND SURPLUS			
	<u>(a) Capital Reserve</u> Closing balance	-	-	
	<u>(b) Capital Redemption Reserve</u> Closing balance	-	-	
	<u>(c) Securities Premium Account</u> Closing balance	-	-	
	<u>(d) General Reserve</u> Closing balance	-	-	
	<u>(e) Surplus / (Deficit) in statement of profit & Loss</u> Opening Balance	9,33,651.00	6,26,881.00	
	Add : Profit/Loss during the year	12,82,629.00	3,06,770.00	
	Less : Inerim Dividend		-	
	Less : Transfer to General Reserve		-	
	Closing Balance	22,16,280.00	9,33,651.00	
TOTAL	22,16,280.00	9,33,651.00		
3	<u>MONEY RECEIVED AGAINST SHARE WARRANTS</u> The Company does not have received money against			

	Share Warrants		
4	<u>LONG TERM BORROWINGS</u>		
(I)	Term Loan		
	(a) From Banks		
	OD facility from IDBI Bank		-
	Mortgage Loan From UBI	69,38,949.00	69,16,997.00
	Car Loan (Indigo) From HDFC Bank	1,39,374.00	2,29,211.00
	Car Loan (Innova) From HDFC Bank	6,08,782.00	7,87,620.00
	82.5 KVA Dg set loan From Mahindra Finance	2,64,320.00	4,90,880.00
	40 KVA Dg set loan From Mahindra Finance	1,73,060.00	3,61,940.00
		81,24,485.00	87,86,648.00
(II)	Other (Other than above)		
		-	-
	TOTAL	81,24,485.00	87,86,648.00
5	Deferred Tax Liabilities		-
	Deferred Tax Assets	-	-
	Net Deffered Tax	-	-
6	<u>OTHER LONG TERM LIABILITIES</u>		
(i)	Trade Payables	-	-
(ii)	Others	-	-
		-	-
7	<u>LONG TERM PROVISIONS</u>		
		-	-
		-	-
8	<u>SHORT TERM BORROWINGS</u>		
(I)	Term Loans		
	(a) From Banks	-	-
		-	-
		-	-
	(b) From Other Parties	-	-
		-	-
(II)	Loan & Advances from Related Parties	-	-
		-	-
(III)	Other (Other than above)		
	Secured	-	-
		-	-
	Unsecured	-	-
		-	-
		-	-

		TOTAL	
9	<u>TRADE PAYABLES</u>		
(I)	Acceptance		
	Sundry Creditors	99,81,009.00	39,20,002.00
	Advance from Customers	1,19,02,854.00	3,14,81,524.00
	Booking Amount Refundable	3,01,000.00	8,45,000.00
(II)	Other than Acceptance	-	-
		-	-
		2,21,84,863.00	3,62,46,526.00
10	<u>OTHER CURRENT LIABILITIES</u>		
(I)	Statutor		
		-	-
(II)	Others		
	Audit Fees	51,000.00	51,000.00
	Wages & Salary	7,94,179.00	2,92,749.00
	Service Tax Payable	1,17,981.00	-
		9,63,160.00	3,43,749.00
	TOTAL	9,63,160.00	3,43,749.00
11	<u>SHORT TERM PROVISIONS</u>		
	Provision for IT	3,12,288.00	2,12,433.00
		3,12,288.00	2,12,433.00

ANAND VIHAR CONSTRUCTION PRIVATE LIMITED			
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2016			
NOTE No.	PARTICULARS	AS AT 31st MARCH, 2016	AS AT 31st MARCH, 2015
12	FIXED ASSETS (AS PER ANNEXURE-A)	15,39,077.00	21,28,792.00
	TOTAL	15,39,077.00	21,28,792.00
13	NON CURRENT INVESTMENTS		
(I)	Trade Investments		
	Quoted	-	-
		-	-
	Unquoted	-	-
		-	-
	TOTAL	-	-

14	Opening balance	4,04,233.00	1,13,662.00
	Deferred Tax Assets	3,39,997.00	2,90,571.00
	Deferred Tax Liabilities		-
	Net Deferred Tax	7,44,230.00	4,04,233.00
15	<u>LONG TERM LOANS ADVANCES</u>		
	<u>(a) Capital advances</u>		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
	Less : Provision for doubtful advances	-	-
		-	-
	<u>(b) Security Deposits</u>		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
	Less : Provision for doubtful deposits	-	-
		-	-
	<u>(c) Loans and advances to related parties</u>		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
	Less : Provision for doubtful Loans and advances	-	-
		-	-
	<u>(d) Other Loans and Advances</u>		
	Secured, considered good (land)	-	-
	Unsecured, considered good (unsecured)	-	-
	Doubtful	-	-
	Less : Provision for doubtful Loans and advances	-	-
		-	-
		-	-
16	<u>OTHER NON CURRENT ASSETS</u>		
	PRELIMINARY EXPENSES (NOT WRITTEN OFF)	-	24,000.00
	Miscellaneous Expenditure (to the extent not written off)		
		-	24,000.00
17	<u>CURRENT INVESTMENT</u>		
(I)	Trade Investment		
	Quoted	-	-
		-	-

	Unquoted	-	-
		-	-
		-	-
	TOTAL	-	-
18	<u>INVENTORIES</u>		
	Raw-Materials	19,84,565.00	23,70,358.00
	Work-in-progress	1,97,16,250.00	2,46,58,550.00
	Finished Goods	1,19,66,000.00	1,19,66,000.00
	TOTAL	3,36,66,815.00	3,89,94,908.00
19	<u>TRADE RECIVABLES</u>		
	(A) Outstanding For less Than Six Months	35,00,945.00	1,16,00,102.00
	Secured	-	-
	Unsecured	-	-
	Doubtful	-	-
	Less : Provision for Doubtful Debts	-	-
		35,00,945.00	1,16,00,102.00
	(B) Others	11,00,000.00	-
	Secured	-	-
	Unsecured	-	-
	Doubtful	-	-
	Less : Provision for Doubtful Debts	-	-
		11,00,000.00	-
	TOTAL	46,00,945.00	1,16,00,102.00
20	<u>CASH AND CASH EQUIVALENTS</u>		
	Cash on Hand	24,313.00	1,96,510.00
	UBI (0974050013819)	12,698.00	-
	State Bank of India (33067667213)	8,551.00	-
	State Bank of India (35037418700)	7,672.00	14,197.00
	IDBI (001710200040035)	9,693.00	2,633.00
	Vijaya Bank (840500301000287)	2,025.00	2,341.00
	IDBI (17102000034876)	1,057.00	1,291.00
		66,009.00	2,16,972.00
	TOTAL	66,009.00	2,16,972.00
21	<u>SHORT TERM LOANS & ADVANCES</u>		
	(a) Loans and advances to related parties	-	-
		-	-
	(b) Security Deposits	-	-
		-	-

	(c) Loans and Advances to Employees	-	-
		-	-
	(d) Advance Tax	1,30,000.00	1,00,000.00
		-	-
		1,30,000.00	1,00,000.00
	(e) Balance with government authorities	-	-
		-	-
	(f) Inter-corporate deposits	-	-
		-	-
	(g) Others (specify nature)		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
	Less :provision for other doubtful loans and advances	-	-
		-	-
	TOTAL	1,30,000.00	1,00,000.00
22	<u>OTHER CURRENT ASSETS</u>		
	Fixed Deposit	-	-
		-	-

ANAND VIHAR CONSTRUCTION PRIVATE LIMITED			
NOTES TO AND FORMING PART OF STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2016			
NOTE No.	PARTICULARS	AS AT 31st MARCH,2016	AS AT 31st MARCH,2015
23	<u>REVENUE FROM OPERATIONS</u>		
a	SALE OF PRODUCTS	5,44,05,943.00	5,18,17,916.00
b	SALE OF SERVICES	-	-
c	OTHER OPERATING REVENUES	-	-
		5,44,05,943.00	5,18,17,916.00
d	LESS : BOOKING CANCELLED REFUNDED NET REVENUE FROM OPERATION		27,62,000.00
		5,44,05,943.00	4,90,55,916.00
24	<u>OTHER INCOME</u>		
	OTHER NON-OPERATING INCOME	-	23,500.00
	Interest on F.D.	-	7,41,461.00
		-	7,64,961.00
25	<u>COST OF MATERIAL CONSUMED</u>		
	PURCHASE RAW MATERIALS	2,67,33,549.00	3,03,75,397.00
	ADD : OPENING BALANCE OF STOCK	23,70,358.00	3,96,554.00
	LESS : CLOSING BALANCE OF STOCK	19,84,565.00	23,70,358.00

	CONSUMPTION OF MATERIALS	2,71,19,342.00	2,84,01,593.00
	TOTAL PURCHASES	2,71,19,342.00	2,84,01,593.00
26	<u>CHANGES IN INVENTORIES FINISHED GOODS</u>		
	AT THE BEGINNING OF THE ACCOUNTING PERIOD	1,19,66,000.00	-
	AT THE END OF THE ACCOUNTING PERIOD	1,19,66,000.00	1,19,66,000.00
		-	-1,19,66,000.00
	<u>WORK IN PROGRESS</u>		
	AT THE BEGINNING OF THE ACCOUNTING PERIOD	2,46,58,550.00	2,77,87,800.00
	AT THE END OF THE ACCOUNTING PERIOD	1,97,16,250.00	2,46,58,550.00
		49,42,300.00	31,29,250.00
	<u>STOCK IN TRADE</u>		
	AT THE BEGINNING OF THE ACCOUNTING PERIOD	23,70,358.00	3,96,551.00
	AT THE END OF THE ACCOUNTING PERIOD	19,84,565.00	23,70,358.00
		3,85,793.00	-19,73,807.00
	TOTAL	53,28,093.00	-1,08,10,557.00
27	<u>EMPLOYEE BENEFITS EXPENSES</u>		
	<u>SALARY AND WAGES</u>		
	OFFICE STAFF SALARY	13,64,542.00	14,91,460.00
	DIRECTOR'S REMUNERATION	12,23,800.00	14,93,899.00
		25,88,342.00	29,85,359.00
	<u>CONTRIBUTION TO PROVIDENT AND OTHER FUNDS</u>	-	-
	<u>OTHER EXPENSES</u>		
	WORKERS AND STAFF WELFARE	10,497.00	3,464.00
	STAFF FOODING EXPENSES	1,48,565.00	1,28,945.00
		1,59,062.00	1,32,409.00
	TOTAL	27,47,404.00	31,17,768.00
28	<u>FINANCIAL COSTS</u>		
a	<u>INTEREST EXPENSES</u>		
	INTEREST TO BANK	7,66,688.00	13,86,916.00
	INTEREST TO BANK ON VEHICLE LOAN	1,04,152.00	1,33,987.00
b	<u>OTHER BORROWING COST</u>		
	BANK CHARGES	56,697.00	1,86,487.00
	TOTAL	9,27,537.00	17,07,390.00
29	<u>DEPRECIATION AND AMORTZATION EXPENSES</u>		
	DEPRECIATION	5,89,713.00	10,75,634.00
	PRELIMINARY & PRE OPERATIVE EXP. WRITTEN OFF	24,000.00	24,000.00

		TOTAL	6,13,713.00	10,99,634.00
30	<u>OTHER EXPENSES</u>			
A	<u>MANUFACTURING EXPENSES :</u>			
	CONSUMPTION OF STORES AND SPARE PARTS	-	-	-
	OPENING STOCK	-	-	-
	ADD : PURCHASE	-	-	-
	TOTAL	-	-	-
	LESS : CLOSING STOCK	-	-	-
		-	-	-
	DG SET	-	11,45,000.00	
	PAYMENT TO LANDLORD (FOR LAND)	29,08,500.00	8,53,500.00	
	LABOUR EXPENSES	80,50,927.00	1,88,52,955.00	
	BOREWELL & PLUMBING MATERIALS EXPENSES	12,300.00	76,665.00	
	ELECTRICITY CONNECTION AND TRANSFORMER EXPENSES	8,56,000.00	4,75,000.00	
	CARRIAGE INWARDS	2,38,130.00	-	
	CONSUMABLE TOOLS & MATERIAL	2,50,760.00	3,73,759.00	
	SITE EXPENSES	45,052.00	2,51,044.00	
		1,23,61,669.00	2,20,27,923.00	
B	<u>ADMINISTRATIVE EXPENSES</u>			
	AUDIT FEE	51,000.00	51,000.00	
	RENT & ELECTRICITY	7,42,576.00	6,32,154.00	
	TRAVELLING EXPENSES	92,751.00	4,09,943.00	
	SAFETY ITEMS	44,240.00	2,02,564.00	
	DONATION	83,473.00	81,166.00	
	GENERATOR EXP.	8,400.00	1,12,882.00	
	REPAIR & MAINTENANCE	4,78,525.00	2,13,921.00	
	VEHICLE & MACHINERY INSURANCE	84,990.00	99,145.00	
	FESTIVAL & BHUMIPUJAN CELEBRATION EXPENSES	5,37,652.00	1,56,800.00	
	ARCHITECT DRAWING & MAP APPROVAL EXPENSES	50,000.00	1,56,000.00	
	PETROL & DIESEL	-	3,47,148.00	
	TELEPHONE EXPENSES	1,67,255.00	1,56,030.00	
	SECURITY GUARD CHARGES	3,22,290.00	2,10,000.00	
	ROC FILING & CHARGES	10,200.00	29,600.00	
	LOADING & UNLOADING CHARGES	30,330.00	52,800.00	
	MISC. EXPENSES	9,860.00	2,04,880.00	
	NEWS PAPER BILL	3,356.00	2,860.00	
	POSTAL & STAMP	2,902.00	8,039.00	
	PRINTING STATIONERY	10,506.00	1,22,306.00	
	REFRESHMENT EXPENSES	19,460.00	55,888.00	
	OFFICE EXPENSES	1,38,069.00	96,510.00	
		28,87,835.00	34,01,636.00	
C	<u>SELING & DISTRIBUTION EXPENSES</u>			
	ADVERTISEMENT EXPENSES	9,10,134.00	5,41,482.00	
	SALE COMMISSION INCENTIVES	6,60,000.00	2,19,038.00	
		15,70,134.00	7,60,520.00	

		TOTAL	1,68,19,638.00	2,61,90,079.00
31	<u>EXCEPTIONAL ITEMS</u>		-	-
32	<u>EXTRAORDINARY ITEMS</u>		-	-

ADDITIONAL INFORMATION TO AND FORMING PART OF STATEMENT OF PROFIT NAD LOSS FOR THE YEAR ENDED
31ST MARCH 2016

REF No.	PARTICULARS	AS AT 31st MARCH,2016	AS AT 31st MARCH,2015
	<u>PAYMENT TO THE AUDITORS AS</u>		
	AUDIT FEES	51,000.00	51,000.00
	FOR TAXATION MATTERS	-	-
	FOR COMPANY LAW MATTERS	-	-
	FOR MANAGEMENT SERVICE	-	-
	FOR OTHER SERVICE	-	-
	FOR REIMBURSEMENT OF EXPENSES	-	-
	TOTAL	51,000.00	51,000.00
	<u>VALUE OF IMPORTS CALCULATED ON C.I.F. BASIS BY THE COMPNAY DURING THE FINANCIAL YEAR IN RESPECT OF</u>		
	RAW MATEREIALS	-	-
	COMPONENRTS AND SPARE PARTS	-	-
	CAPITAL GOODS	-	-
	TOTAL		
	<u>EXPENDITURE IN FOREIGN CURRENCY DURING THE FINANCIAL YEAR ON ACCOUNT OF</u>		
	ROYALTY	-	-
	KNOWHOW	-	-
	PROFESSIONAL AND CONSULTATION FEES	-	-
	INTEREST	-	-
	FOREIGHN TRAVELLING	-	-
	FEES AND TAXES	-	-
	TOTAL		
	<u>EARNING IN FOREIGN EXCHANGE</u>		
	EXPORT OF GOODS ON FOB BASIS;	-	-
	ROYALTY, KNOWHOW, PROFESSIONAL AND CONSULTANCY FEES;	-	-
	INTEREST AND DIVIDENDS;	-	-
	OTHER INCOME;	-	-
	TOTAL		
	<u>OTHER GROUPING TO NOTES</u>	-	-