

ANAND VIHAR CONSTRUCTION PRIVATE LIMITED
BALANCE SHEET AS AT 31st MARCH, 2017

PARTICULARS	Note No.	AS AT	AS AT
		31st MARCH, 2017	31st MARCH, 2016
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	6,946,000	6,946,000
(b) Reserves and surplus	2	3,259,850	2,216,280
(c) Money received against share warrants	3	-	-
2 Share application money pending allotment		10,205,850	9,162,280
3 Non-current liabilities			
(a) Long-term borrowings	4	-	-
(b) Deferred tax liabilities (net)	5	872,717	8,124,485
(c) Other long-term liabilities	6	-	-
(d) Long-term provisions	7	-	-
4 Current liabilities		872,717	8,124,485
(a) Short-term borrowings	8	13,435,715	-
(b) Trade payables	9	22,840,143	22,184,863
(c) Other current liabilities	10	328,681	963,160
(d) Short-term provisions	11	520,647	312,288
TOTAL		37,125,186	23,460,311
B ASSETS		48,203,753	40,747,076
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	12	936,054	1,539,077
(b) Non-current investments	13	-	-
(c) Deferred tax assets (net)	14	816,886	744,230
(d) Long-term loans and advances	15	5,003,951	-
(e) Other non-current assets	16	-	-
2 Current assets		5,820,837	744,230
(a) Current investments	17	-	-
(b) Inventories	18	39,876,000	33,666,815
(c) Trade receivables	19	1,423,317	4,600,945
(d) Cash and cash equivalents	20	17,546	66,009
(e) Short-term loans and advances	21	130,000	130,000
(f) Other current assets	22	-	-
TOTAL		41,446,863	38,463,769
		48,203,753	40,747,076
		0.63	-

The Notes referred to above form intergral part of Financial Statements

In terms of our report attached.
For B.KHEMKA & ASSOCIATES
Chartered Accountants

CA. BINOD KHEMKA
(Proprietor)
Membership no. 079923

Place : JAMSHEDPUR
Date :

For and on behalf of the Board of Directors
ANAND VIHAR CONSTRUCTION (P) LTD.

Binod Kumar
Director

ANAND VIHAR CONSTRUCTION PRIVATE LIMITED
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2017

NOTE No.	PARTICULARS	AS AT	AS AT	
		31st MARCH, 2017	31st MARCH, 2016	
1	SHARE CAPITAL			
	Authorised Share Capital			
	10,00,000 Equity Shares of `10 each	10,000,000	10,000,000	
	Issued, Subscribed and Paid up			
	694,600 Equity Shares of `10 each	6,946,000	6,946,000	
	Less: Calls in Arrears	-	-	
	TOTAL	6,946,000	6,946,000	
	(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:			
	Equity shares			
	Equity Shares at the beginning of the year	-	-	
Add : Fresh Issue of shares	-	-		
Add : ESOP	-	-		
Add : Bonus shares	-	-		
Less: Buy back of shares	-	-		
Equity shares at the end of the year	-	-		
(ii) Share holders holding more than 5% of shares				
	-	-		
	-	-		
2	RESERVES AND SURPLUS			
	(f) Surplus/(Deficit) in Statement of Profit & Loss			
	Opening Balance	2,216,280	933,651	
	Add: profit/Loss during the year	1,043,570	1,282,629	
	Less: Interim Dividend			
	Less: Transfer to General Reserve			
	Closing Balance	3,259,850	2,216,280	
TOTAL	3,259,850	2,216,280		
3	MONEY RECEIVED AGAINST SHARE WARRANTS			
	The Company does not have received money against Share Warrants			
4	LONG TERM BORROWINGS			
	(I) Term Loans			
	(a) From Banks			
	Mortgage Loan from UBI	-	6,938,949	
	Car Loan (indigo) from HDFC	51,464	139,374	
	Car Loan (innova) from HDFC	414,100	608,782	
	82.5 KVA DG set Loan from Mahindra Finance	81,653	264,320	
	40 KVA DG set Loan from Mahindra Finance	84,562	173,060	
	30 KVA DG set Loan	240,938		
		872,717	8,124,485	
TOTAL	872,717	8,124,485		

5	Deferred Tax Liabilities	-	-
	Deferred Tax Assets	-	-
	Net Deffered Tax	-	-
6	<u>OTHER LONG TERM LIABILITIES</u>	-	-
7	<u>LONG TERM PROVISIONS</u>	-	-
8	<u>SHORT TERM BORROWINGS</u>		
	(I) Bank OD Loans		
	(a) From Banks		
	Secured (Bank OD)	6,899,715	-
	Unsecured	-	-
		6,899,715	-
	(b) From Other Parties		
	Secured		
	Bharti Pradhan	10,000	
	Krishna Prajapati	1,025,000	
	Mahabir gour	1,200,000	
	Rajendra Pandit	900,000	
	Unsecured		
	Ajit Kumar	601,000	
	Basant Pradhan	800,000	
	Haradhan Gour	400,000	
	Kumari Sandhiya	600,000	
	Ravi Pradhan	600,000	
	Thakur Lal Gour	400,000	
		6,536,000	-
		-	
	TOTAL	13,435,715	-
9	<u>TRADE PAYABLES</u>		
	(i) Acceptance		
	Sundry Creditors	6,757,514	9,981,009
	Advance from customers	16,082,629	11,902,854
	Booking Amount Refundable	-	301,000
		22,840,143	22,184,863
10	<u>OTHER CURRENT LIABILITIES</u>		
	(i) Statutory		
		-	-
	(II) Others		
	Duties & Taxes	252,302	-
	Audit fees Payable	-	51,000
	Wages & Salary	76,379	794,179
	Service Tax Payable	-	117,981
		328,681	963,160
		328,681	963,160
11	<u>SHORT TERM PROVISIONS</u>		
	Provisio for Income Tax	520,647	312,288
		520,647	312,288

ANAND VIHAR CONSTRUCTION PRIVATE LIMITED
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2017

NOTE No.	PARTICULARS	AS AT	AS AT
		31st MARCH, 2017	31st MARCH, 2016
12	FIXED ASSETS (AS PER ANNEXURE - A)	936,054	1,539,077
		936,054	1,539,077
13	NON CURRENT INVESTMENTS		
14	Opening Balance	744,230	404,233
	Deferred Tax Assets	72,656	339,997
	Deferred Tax Liabilities	-	-
	Net Deffered Tax	816,886	744,230
15	LONG TERM LOANS & ADVANCES		
	<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	5,003,951	-
	Doubtful	-	-
	Less: Provision for doubtful loans and advances	5,003,951	-
		5,003,951	-
	<u>(d) Other Loans & Advances</u>		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
	Less: Provision for doubtful loans and advances	-	-
		-	-
		-	-
		5,003,951	-

16	OTHER NON CURRENT ASSETS		
	Miscellaneous Expenditure (to the extent not written off)		-
		-	-
17	CURRENT INVESTMENTS		
18	INVENTORIES		
	Raw-Materials	-	1,984,565
	Work-in-progress	18,350,000	19,716,250
	Finished Goods	21,526,000	11,966,000
	Other (specify Nature)		
		39,876,000	33,666,815
19	TRADE RECIVABLES		
	(A) Outstanding For More Than Six Months		
	Secured	1,423,317	3,500,945
	Unsecured	-	-
	Doubtfull	-	-
	Less:Provision for Doubtfull Debts	-	-
		1,423,317	3,500,945
	(B) Others		
	Secured	-	1,100,000
	Unsecured	-	-
	Doubtfull	-	-
	Less:Provision for Doubtfull Debts	-	-
		-	1,100,000
	TOTAL	1,423,317	4,600,945
20	CASH AND CASH EQUIVALENTS		
	Cash On Hand		
	Balance With Bank	12,797	24,313
	UBI (13819)	641	12,698
	SBI (7213)	1	8,551
	SBI (8700)	2,423	7,672
	IDBI (40035)	-	9,693
	Vijaya Bank (0287)	1,684	2,025
	IDBI (4876)	1	1,057
		4,749	41,696
	TOTAL	17,546	66,009

21	SHORT TERM LOANS & ADVANCES		
	<u>(b) Security deposits</u>		
	Secured, considered good (Fixed Deposit)		
	Unsecured, considered good (FOR Office & Godown)		
	Doubtful		
	Less: Provision for doubtful deposits	-	-
	<u>(c) Loans and advances</u>		
	Secured, considered good	-	-
	Unsecured, considered good		
	Advances to related Party	-	-
	Less: Provision for doubtful loans and advances	-	-
	<u>(d) Advance Tax</u>	130,000	130,000
		130,000	130,000
	<u>(g) Others (Tax Deducted at Source)</u>		
	Secured, considered good		
	Unsecured, considered good		
	Doubtful	-	-
	Less: Provision for other doubtful loans and advances	-	-
	TOTAL	130,000	130,000
22	OTHER CURRENT ASSESTS		
		-	-

ANAND VIHAR CONSTRUCTION PRIVATE LIMITED
NOTES TO AND FORMING PART OF STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED
31st MARCH, 2017

NOTE NO.	PARTICULARS	AS AT	AS AT
		31st MARCH, 2017	31st MARCH, 2016
23	REVENUE FROM OPERATIONS		
	Sale of Services	34,416,243	54,405,943
			-
		34,416,243	54,405,943
	NET REVENUE FROM OPERATIONS	34,416,243	54,405,943
24	OTHER INCOME:		
	SCARP	950	-
		950	-
25	COST OF MATERIALS CONSUMED:		
	PURCHASES	16,344,050	26,733,549
	LAND	3,452,016	-
	LABOUR	11,276,655	-
	ADD: OPENING BALANCE OF STOCK	1,984,565	2,370,358
	LESS: CLOSING BALANCE OF STOCK	-	1,984,565
		33,057,286	27,119,342
26	PURCHASES OF TRADED GOODS/STOCK IN T	-	-
		-	-
	TOTAL PURCHASES	-	-
27	CHANGES IN INVENTORIES		
	FINISHED GOODS		
	AT THE BEGINNING OF THE ACCOUNTING PERI	11,966,000	11,966,000
	AT THE END OF THE ACCOUNTING PERIOD	21,526,000	11,966,000
		(9,560,000)	-
	WORK-IN-PROGRESS		
	AT THE BEGINNING OF THE ACCOUNTING PERI	19,716,250	24,658,550
	AT THE END OF THE ACCOUNTING PERIOD	18,350,000	19,716,250
		1,366,250	4,942,300
	RAW MATERIAL		
	AT THE BEGINNING OF THE ACCOUNTING PERI	-	2,370,358
	AT THE END OF THE ACCOUNTING PERIOD	-	1,984,565
		-	385,793
	GRAND TOTAL	(8,193,750)	5,328,093

28	EMPLOYEE BENEFITS EXPENSE		
	SALARY AND WAGES		
	SALARY AND WAGES	2,094,466	1,364,542
	GUARD SALARY	325,921	-
	DIRECTOR'S REMUNERATIONS	-	1,223,800
		2,420,387	2,588,342
	OTHER EXPENSES		
	WORKERS AND STAFF WELFARE	17,256	10,497
	STAFF FOODING EXEPENSES	-	148,565
		17,256	159,062
		2,437,643	2,747,404
29	FINANCIAL COSTS:		
a	INTEREST EXPENSE		
	INTEREST EXPENSE		
	INTEREST TO BANK ON VEHICLE LOAN	90,236	-
	INTEREST TO BANK	-	104,152
	INTEREST ON UNSECURED LOAN	-	766,688
	INTEREST UBI OD A/C	12,500	-
	INTEREST ON GANARATOR LOAN	757,613	-
	INTEREST ON TDS	53,933	-
		-	-
		914,282	870,840
b	OTHER BORROWING COSTS		
	BANK CHARGES	47,398	56,697
		47,398	56,697
		961,680	927,537
30	DEPRECIATION AND AMORTZATION EXPNSE:		
	DEPRECIATION	603,023	589,713
	PRELIMINARY & PRE-OPERATIVE EXP.WRITTEN	-	24,000
		603,023	613,713

31	ADMINISTRATIVE EXPENSE		
»	NEWS PAPER BILL		3,356
	ROC FILING		10,200
	AUDIT FEES		51,000
	BOKERAGE	90,500	
	CARRIAGE & TRANSPORTION	5,000	
	CONSUMABLES & TOOLS	270,601	238,130
	POSTAGE & COURIER CHARGES	46,424	250,760
	POWER & FUEL	2,312	2,902
	DONATION	422,535	
	ELECTRICITY & WATER SUPPLY	69,733	83,473
	PUJA EXPENSES	175,601	856,000
	REGISTRY CHARGES	182,412	537,652
	LAND EXPENSES	150,000	
	LEGAL & REGISTRATION EXP.	185,000	2,908,500
	MISC. EXPENSES	318,412	
	RENT	-	9,860
	BOREWELL & PLUMBING MATERIALS EXPENSES	288,600	750,976
	ARCHITECT DRAWINGS & MAP APPROVAL EXP	-	12,300
	WEBSITE EXPENSES	-	50,000
	OFFICE RENT & MAINTENANCE	30,000	
	SAFETY ITEMS	426,051	
	SITE EXPENSES	-	44,240
	OFFICE EXP.	94,939	45,052
	SECURITY GUARD CHARGES	163,673	138,069
	REFRESHMENT EXPENSES		322,290
	PRINTING & STATIONERY		19,460
	PARKING RENT	55,993	10,506
	PROFESSIONAL CHARGES	20,000	
	REPAIR & MAINTENANCE (GENERAL)	5,000	
	TELEPHONE EXP.	207,412	478,525
	INSURANCE PREMIUM	163,368	167,255
	LABOUR EXPENSES	91,373	84,990
	LOADING UNLOADING EXPENSES		8,050,927
	KHALASHI & DRIVER FOODING EXP	12,640	30,330
		750	
		3,478,329	15,156,753
C	SELLING & DISTRIBUTION EXPENSE		
	ADVERTISEMENT & PROMOTIONAL EXPS.	2,000	910,134
	SALE COMMISSION & INCENTIVES	521,497	660,000
	TRAVELLING EXPENSES	88,287	92,751
		611,784	1,662,885
	GRAND TOTAL	4,090,113	16,819,638

ADDITIONAL INFORMATION TO AND FORMING PART OF STATEMENT OF PROFIT AND LOSS FOR THE YEAR EN			
31st MARCH, 2017			
REF. NO.	PARTICULARS	AS AT	
		31st MARCH, 2017	31st MARCH, 2016
»	PAYMENT TO THE AUDITORS AS		
	AUDIT FEES		
	TOTAL		

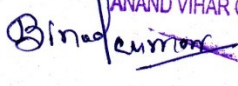
ANAND VIHAR CONSTRUCTION PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2017

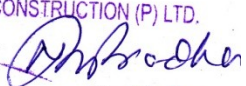
PARTICULARS	NOTE NO.	AS AT	AS AT
		31st MARCH, 2017	31st MARCH, 2016
REVENUE FROM OPERATIONS			
REVENUE FROM OPERATIONS	23	34,416,243	54,405,943
OTHER INCOME	24	950	-
I TOTAL REVENUE		34,417,193	54,405,943
EXPENSES:			
COST OF MATERIAL CONSUMED	25	33,057,286	27,119,342
PURCHASE OF STOCK-IN-TRADE	26	-	-
CHANGES IN INVENTORIES OF FINISHED GOODS	27	(8,193,750)	5,328,093
WORK-IN-PROGRESS AND STOCK -IN-TRADE		-	-
EMPLOYEE BENEFITS EXPENSES	28	2,437,643	2,747,404
FINANCE COSTS	29	961,680	927,537
DEPRECIATION AND AMORTIZATION EXPENSE	30	603,023	613,713
OTHER EXPENSES	31	4,090,113	16,819,638
II TOTAL EXPENSES		32,955,995	53,555,727
III PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (I - II)		1,461,198	850,216
IV EXCEPTIONAL ITEMS	32	-	-
V PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (III - IV)		1,461,198	850,216
VI PROFIT BEFORE TAX (V-VI)	33	-	-
VII TAX EXPENSE		1,461,198	850,216
VIII CURRENT TAX		4.25	1.56
IX EARLIER YEARS TAX		490,284	312,288
X DEFERRED TAX		(72,656)	(744,230)
XI PROFIT(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VI-VII-VIII-IX)		1,043,570	1,282,158
XII PROFIT(LOSS) FROM DISCONTINUING OPERATIONS		-	-
XIII TAX EXPENSE OF DISCONTINUING OPERATIONS		-	-
XIV PROFIT(LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (XI-XIII)		-	-
XV PROFIT (LOSS) FOR THE PERIOD (X-XIV)		1,043,570	1,282,158
EARNING PER EQUITY SHARE			
BASIC		1.50	4.27
DILUTED			

The Notes referred to above form intergral part of Financial Statements

In terms of our report attached.
For B.KHEMKA & ASSOCIATES
Chartered Accountants
CA.BINOD KHEMKA
(Proprietor)
Membership no. 079923

For and on behalf of the Board of Directors

ANAND VIHAR CONSTRUCTION (P) LTD.

Director


Director

Place : IAMSHPUR

ANAND VIHAR CONSTRUCTION PRIVATE LIMITED
 FIXED ASSETS DEPRECIATION AS PER I.T. ACT

NAME OF ASSETS	W.D.V. AS ON 01.04.2016	ADDITION	TOTAL	% OF DEP.	DEPRECIATION	W.D.V. AS ON 31.03.2017
Plant & Machinery	237,295	-	237,295	15%	35,594	201,701
Motor Car	1,734,801	-	1,734,801	15%	260,220	1,474,581
Motor Bike	98,686	-	98,686	15%	14,803	83,883
Furniture	567,781	-	567,781	10%	56,778	511,003
Computer	827	-	827	60%	496	331
Total	2,639,390	-	2,639,390		367,891	2,271,498

Anand Vihar Construction (P) Ltd.
ANNEXURE - A
FIXED ASSETS

DESCRIPTION	GROSS BLOCK			DEPRECIATION				Net Block	
	As At 1st April, 2016	As At 31st March, 2017	As At 1st April, 2016	WDV on 1/04/2016	Rate	For the Year	Up to 31st March, 2017	As At 31st March, 2017	As At 31st March, 2016
Tangible Assets									
Plant & Machinery	316,922	316,922	188,210	128,712	21.92%	28,216	216,426	100,496	128,71
Plant & Machinery	185,200	185,200	89,374	95,826	22.58%	21,642	111,016	74,185	95,82
Furniture & Fixture	16,001	16,001	11,844	4,157	40.38%	1,678	13,522	2,479	4,15
Furniture & Fixture	600,000	600,000	179,162	420,838	30.96%	130,279	309,441	290,559	420,83
Furniture & Fixture	-19,300	119,300	53,774	65,526	30.30%	19,854	73,628	45,672	65,52
Motor Car	134,437	134,437	115,218	19,219	32.51%	6,249	121,467	12,970	19,21
Motor Car	1,617,869	1,617,869	1,398,083	219,786	63.19%	138,893	1,536,976	80,893	219,78
Motor Car	1,242,851	1,242,851	716,294	526,557	44.10%	232,207	948,501	294,350	526,55
Motor Bike	36,816	36,816	30,386	6,430	23.79%	1,530	31,916	4,900	6,43
Motor Bike	83,500	83,500	56,193	27,307	42.36%	11,566	67,759	15,741	27,30
Motor Bike	58,000	58,000	33,281	24,719	44.13%	10,910	44,191	13,810	24,71
Computer	32,300	32,300	32,300	-	0.00%	-	32,300	-	-
(A)	4,443,196	4,443,196	2,904,119	1,539,077		603,023	3,507,142	936,054	1,539,077
Non Tangible Assets									
(B)	-	-	-	-		-	-	-	-
TOTAL	4,443,196	4,443,196	2,904,119			603,023	3,507,142	936,054	1,539,077
Previous Year	4,443,196	4,443,196	2,314,406			589,713	2,904,119	1,539,077	2,128,790