

MATRI HOMES PRIVATE LIMITED
CIN - U76102BR2012PTC018121
208, NELAMBER APARTMENT
EAST BORING ROAD, PATNA - 800001

Balance Sheet as at 31/03/2017

(Amount in ₹)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	1	199,993.00	268,167.00
(b) Capital Work-In-Progress		-	-
(c) Investment Property	2	-	-
(d) Goodwill	3	-	-
(e) Other Intangible Assets	4	-	-
(f) Intangible Assets Under Development		-	-
(g) Biological Assets other than Bearer Plants	5	-	-
(h) Financial Assets		-	-
(i) Investments	6	-	-
(ii) Trade receivables	7	-	-
(iii) Loans	8	1,500,000.00	1,500,000.00
(iv) Others (to be specified)	9	-	-
(i) Deferred Tax Assets (Net)		65,155.00	58,006.00
(ii) Other non-Current Assets	10	-	-
(2) Current assets			
(a) Inventories	11	-	-
(b) Financial Assets		-	-
(i) Investments	12	-	-
(ii) Trade Receivables	13	-	-
(iii) Cash and Cash Equivalents	14	761,577.34	805,166.84
(iv) Bank Balances other than (iii) above	15	-	-
(v) Loans	16	431,000.00	-
(vi) Others (to be specified)		-	-
(i) Current Tax Assets (Net)		-	-
(ii) Other current assets	17	6,342,686.00	6,342,686.00
Total Assets		9,304,431.34	8,974,025.84

EQUITY AND LIABILITIES

EQUITY			
(a) Equity Share Capital	18	1,000,000.00	1,000,000.00
(b) Other Equity	19	78,732.34	126,551.84
LIABILITIES			
(1) Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	20	-	-
(ii) Trade Payables		-	-
(iii) Other Financial liabilities (other than those specified in item (i), to be specified)		-	-
(b) Provisions	21	-	-
(c) Deferred Tax Liabilities (Net)		-	-
(d) Other non-Current Liabilities	22	5,928,637.00	7,682,535.00
(2) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	23	-	-
(ii) Trade payables		-	-
(iii) Other Financial liabilities (other than those specified in item (i), to be specified)	24	-	-
(b) Other current liabilities	25	1,778,168.00	-
(c) Provisions	26	576,916.00	164,939.00
(d) Current Tax Liabilities (Net)		-	-
Total Equity and Liabilities	27	9,304,431.34	8,974,025.84

Contingent Liabilities and Commitments
In terms of our report of even date.

All Notes form Part of the accounts

Place: Patna
Date: 28/06/2017

Arunach K. Srivastava



Ashish Sarma

Director

Arunach K. Srivastava

For S S Quadri & CO.
Chartered Accountants

S S Quadri
S S Quadri
Proprietor

Particulars	Note No.	Figures for the current reporting period	Figure for the previous reporting period
I Revenue from operations	A	8,319,758.00	4,537,107.00
II Other Income	B	-	-
III Total Income (I+II)		8,319,758.00	4,537,107.00
IV EXPENSES:			
Cost of Materials Consumed	C	6,611,721.50	188,779.00
Purchase of Stock-in-Trade			
Change in inventory of finished goods, Stock-in-Trade and work-in-progress	D	-	3,430,000.00
Employee Benefits Expenses	E	1,090,924.00	428,500.00
Finance costs	F	-	-
Depreciation and amortization expenses		93,834.00	134,121.00
Other expenses	G	578,287.00	422,596.50
Total expenses (IV)		8,374,766.50	4,603,996.50
V Profit/(loss) before exceptional items and tax	(III-IV)	(55,008.50)	(66,889.50)
VI Exceptional Items			
VII Profit/(loss) before tax	(V-VI)	(55,008.50)	(66,889.50)
VIII Tax expense: -			
(1) Current tax			
(2) Deferred tax	DTA/DTA	7,189.00	17,052.00
IX Profit/(Loss) for the period from continuing operation	(VII-VIII)	(47,819.50)	(49,837.50)
X Profit/(Loss) for discontinued operation		-	-
XI Tax expenses of discontinued operations		-	-
XII Profit/(loss) from Discontinued operation (after tax)	(X-XI)	-	-
XIII Profit/(loss) for the period	(IX+XII)	(47,819.50)	(49,837.50)
XIV Other Comprehensive Income:	H		
A (i) Item that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to item that will not be reclassified to profit and loss		-	-
B (i) B (i) Item that will be reclassified to profit or loss		-	-
(ii) (i) Income tax relating to items that will be reclassified to profit and loss		-	-
XV Total Comprehensive Income for the period	(XIII+XIV)	(47,819.50)	(49,837.50)
XVI Earnings per equity share (for continuing operation):			
(1) Basic		-	-
(2) Diluted		-	-
XVII Earnings Per Equity share (for discontinued operation):			
(1) Basic		-	-
(2) Diluted		-	-
XVIII Earning Per Equity share (for Dis-continued & continuing operation)			
(1) Basic		-	-
(2) Diluted		-	-

In terms of our report of even date,
Place: Patna
Date : 28/03/2017

Animesh K. Srivastava



All Notes form Part of the accounts
For S S Quadri & CO.
Chartered Accountants

Atkinson, Saxon
Director

S S Quadri
(CA. S S Quadri)
Proprietor

Animesh K. Srivastava

MATRI HOMES PRIVATE LIMITED
CIN - U70102BR2013PTC018121
308, NILAMBER APARTMENT
EAST BORING ROAD, PATNA - 800001

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2017

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Investments			
Note No. - 6 [sub note -1]			
Investment in Equity Instruments			
Trade Receivables			
Note No. - 7			
Secured, considered good			
Unsecured, considered good			
Loans:			
Note No. - 8			
Advance For Office Space			
	1,500,000.00	1,500,000.00	
	1,500,000.00	1,500,000.00	
Others			
Note No. - 9			
Bank Deposit (more than 12 month)			
Other non-current assets:			
Note No. - 10			
Capital Advances			
Current Assets:			
Inventories			
Note No. - 11			
Work-in-progress			
Finished Goods			
Investment			
Note No. - 12 [sub note -2]			
Investment in Equity Instruments			



Amitabh K. Srivastava

MATRI HOMES PRIVATE LIMITED
CIN - U70103RR30127FC018121
206, NILAMBER APARTMENT
EAST BORDING ROAD, PATNA - 800001

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2017

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Trade Receivables Note No. - 13			
Secured, considered good	-	-	-
Unsecured, considered good	-	-	-
		-	-
Cash and Cash Equivalents Note No. - 14			
Balance with Banks: -			
HDFC Bank Limited	547,423.84	175,173.84	-
Cheques, drafts on hand	214,153.50	628,593.00	-
Cash on hand			
	761,577.34	803,766.84	
Cash and Bank balances Note. - 15			
Unmarked balance (unpaid dividend)			
Balance held as:			
(i) Margin money	-	-	-
(ii) security against the borrowings	-	-	-
	-	-	-
Loans: Note. - 16			
Business Advance	435,000.00	-	-
	435,000.00	-	-
Other Current Assets Note. - 17			
Project Cost	5,342,686.00	5,342,686.00	
	5,342,686.00	5,342,686.00	
Equity Note. - 18			
AUTHORIZED SHARE CAPITAL (100000 Equity Shares of Rs. 10 Each)	1,000,000.00	1,000,000.00	
ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL (100000 Equity Shares of Rs. 10 Each)	1,000,000.00	1,000,000.00	
	1,000,000.00	1,000,000.00	



Arunachal K. Srivastava

Other Equity
Note. - 19

Other Reserves
(i) Capital Redemption Reserve
(ii) Debenture Redemption Reserve
(iii) Share Options Outstanding Account
(iv) other :- Capital Subsidy
Opening Balance
Addition During the Year

TOTAL	A	-	-
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Retained Earnings (represent surplus)
Opening Balance
Addition During the Year

126,551.84

126,551.84

(47,819.50)

78,732.34

Less: -Dividend
: -Bonus Shares
: -Transfer

-

-

-

78,732.34

TOTAL	B	78,732.34	126,551.84
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TOTAL	A+B	78,732.34	126,551.84
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Non-Current liabilities
Borrowings:
Note. - 20

Term Loans
Loans From Related Parties

HATRI HOMES PRIVATE LIMITED
CIN - U70103BN2012PTC018131
308, NILAMBER APARTMENT
EAST BORING ROAD, PATNA - 800001

NOTE FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2017

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Current liabilities:			
Note. - 23			
Borrowings:			
Loans from related parties:-			
		-	-
Other Financial Liabilities			
Note. - 24			
Current maturities of long-term debts		-	-
		-	-
Other Current liabilities:			
Note. - 25			
Advance Booking		1,720,166.00	-
		1,720,166.00	-
Provisions			
Note. - 26			
Others (specify nature) :-			
Audit Fee Payable	35,400.00		34,500.00
Service Tax Liability	541,516.00		90,439.00
Salary Payable	-		40,000.00
		576,916.00	164,939.00
Contingent Liabilities and Commitments			
Note. - 27			
Contingent Liabilities: -			
Claims against the company not acknowledged as debt			
Guarantees excluding financial guarantees			
Other money for which the company is contingently liable			
Commitments: -			
Estimated amount of contracts remaining to be executed on capital			
Uncalled liability on shares and other investment partly paid			
Other (specify nature)			
		-	-



Aravind K. Srinivasan

MATRI HOMES PRIVATE LIMITED
CIN - U70102BR3012PTC018131
208, NILAMBER APARTMENT
EAST BORING ROAD, PATNA - 800001

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2017

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
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Note No. - A

Revenue From Operations

Sale of Services
Other Operating Revenues

8,319,758.00 4,537,107.00

8,319,758.00 4,537,107.00

Note No. - B

Other Income

Interest Income

- -

- -

Note No. - C

Cost of materials consumed

Project Expenses

6,611,721.50 188,779.00

6,611,721.50 188,779.00

Note No. - D

Changes in inventories of finished goods

Opening Stocks
Closing Stocks

- -

- -

TOTAL

A

- -

Work-in-progress and Stock-in-Trade

Opening Stocks
Transfer to CA

- 9,311,686.00
- 5,881,686.00

TOTAL

B

- 3,430,000.00

TOTAL

A+B

- 3,430,000.00

Note No. - E

Employee benefits expense

Salaries and Wages

1,090,924.00 428,500.00

1,090,924.00 428,500.00

Note No. - F

Finance Cost

Interest Expense
Other borrowing costs (specify nature)

- -

- -

- -



Accountant R. Srivastava

MATRI HOMES PRIVATE LIMITED
CIN - U70102BR2012PTC018121
108, NILAHEER APARTMENT
EAST BORING ROAD, PATNA - 800001

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2017

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
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Note No. - G
Other Expenses

Audit fee			
Consultancy Fee	35,400.00		34,500.00
Printing & Stationery	10,050.00		10,000.00
Bank Charges	3,715.00		100.00
Advertisement	2,817.00		7,360.50
Interest on Service tax & Income Tax	15,525.00		25,650.00
Telephone & Internet Exp	-		12,805.00
Refreshment exp	23,340.00		-
Electricity Bill	1,800.00		-
News Paper	58,165.00		-
Vat Interest Exp.	1,358.00		-
Misc Exp	-		-
Director Remuneration Exp	37,037.00		572.00
Registration Exp	300,000.00		300,000.00
Late Fine on Service Tax	-		10,700.00
Office Expenses	-		20,000.00
Rent	21,490.00		1,000.00
Repair & Maintenance	12,500.00		-
Travelling Exp	2,565.00		-
Guest House Rent	1,150.00		-
Power & fuel	30,000.00		-
Freight	23,075.00		-
	300.00		-

578,287.00	422,596.50
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Note No. - H

Other comprehensive Income shall be classified into

- (a) Item that will not be reclassified to profit or loss
- (i) Changes in revaluation surplus
 - (ii) Remeasurements of the defined benefit plans
 - (iii) Equity instruments through other Comprehensive Income
 - (iv) Fair value change relating to own credit risk
 - (v) Share of other comprehensive income in Associates and Joint Venture, to the extent not to be classified into profit or loss
 - (vi) others (specify nature)

-	-
-	-
-	-
-	-
-	-
-	-

-	-
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- (b) Item that will be reclassified to profit or loss
- (i) Exchange differences in translating the financial statements of a foreign operation
 - (ii) Debt instruments through other Comprehensive Income
 - (iii) Effective portion of gain and loss on hedging instruments in a cash flow heads
 - (iv) Share of other comprehensive income in Associates and Joint Venture, to the extent not to be classified into profit or loss
 - (v) Others (specify nature)

-	-
-	-
-	-
-	-
-	-

-	-
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Amitesh K. Sinha

MATRI HOMES PRIVATE LIMITED
CIN - U70102BR2012PTC018121
208, MILAMBER APARTMENT
EAST BORING ROAD, PATNA - 800001

Non-current assets
Property, Plant and Equipment as on 31-03-2017
Note No. - 1

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK				DEPRECIATION			NET BLOCK	
			Original Cost	Addition	Sale/Scrap	Total As on 31.03.2017	up to 31.03.2016	During the Year	Total As on 31.03.2017	As at 31.03.2017	As at 31.03.2016
1	Computer & Printer		38,000.00	-	-	38,000.00	34,545.00	1,855.00	36,100.00	1,900.00	3,455.00
2	Furniture & Fixtures		38,000.00	1,000.00	-	39,000.00	24,976.00	3,865.00	28,841.00	10,159.00	13,024.00
3	CAR		751,000.00	-	-	751,000.00	499,312.00	81,921.00	581,233.00	167,767.00	-
4	Motor Pump		-	22,620.00	-	22,620.00	-	4,046.00	4,046.00	18,574.00	-
5	Inverter		-	2,040.00	-	2,040.00	-	447.00	447.00	1,593.00	251,698.00
Current Year's Figures			827,000.00	25,660.00	-	852,660.00	558,833.00	93,934.00	652,667.00	199,923.00	268,167.00
Previous Year's Figures			827,000.00	-	-	827,000.00	424,712.00	134,121.00	558,833.00	268,167.00	-

Investment in Property as on 31-03-2017
Note No. - 2

Sl. No.	Particulars	Original Cost	Addition	GROSS BLOCK		Total As on 31.03.2016	Date of Purchase	Deed No
				Cost of Registry	Sale/Scrap			
1	Land	-	-	-	-	-	-	-
2	Building	-	-	-	-	-	-	-
Current Year's Figures		-	-	-	-	-	-	-
Previous Year's Figures		-	-	-	-	-	-	-

Goodwill as on 31-03-2017
Note No. - 3

Sl. No.	Particulars	GROSS BLOCK			Total As on 31.03.2016
		Original Cost	Addition	Deduction	
Current Year's Figures		-	-	-	-
Previous Year's Figures		-	-	-	-



Signature of Quadri & Co.

MATRI HOMES PRIVATE LIMITED

U70102BR2012PTC018121

208, NILAMBER APARTMENT,

EAST BORING ROAD, PATNA - 800001

Mobile No - 8873344999

e-Mail - avinash.srivastava1234@rediffmail.com

SIGNIFICANT ACCOUNTING POLICIES

As on 31/03/2017

BASIS OF PREPARATION OF FINANCIAL STATEMENTS

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013 and the financial statements are prepared on accrual basis under the historical cost convention. The financial statements are presented in Indian rupees.

USE OF ESTIMATES

The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

FIXED ASSETS

Tangible Assets

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets. Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

DEPRECIATION, AMORTISATION AND DEPLETION

Tangible Assets

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method and it is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

IMPAIRMENT

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount. There is no such case.



Avinash K. Srivastava

MATRI HOMES PRIVATE LIMITED

U70102BR2012PTC018121

208, NILAMBER APARTMENT,

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e-Mail – avinash.srivastava1234@rediffmail.com

REVENUE RECOGNITION

Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations is from receipts from contract operation.

EMPLOYEE BENEFITS

Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.

INCOME TAXES

Tax expense comprises of current tax and deferred tax: -

Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognized if there is virtual certainty that sufficient future taxable income will be available to realize the same. There is no such case.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

MATRI HOMES PRIVATE LIMITED

U70102BR2012PTC018121

208, NILAMBER APARTMENT,

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Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.

BORROWING COST: -

Borrowing cost includes interest. Such costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

Loan From Bank: -

PERIOD	TERM LOAN	INTEREST	INTEREST CAPITALISED
As on 31/03/2017	Nil	Nil	
As on 31/03/2017			No

11. RELATED PARTY TRANSACTIONS: -

Name of related parties	Relationship	Gross Value	Remarks
Avinash Srivastava		3,49,631.00	
B.K. Saxena		8,00,000.00	
Manish Kumar		9,88,000.00	
Abhinav Birendra Saxena		1,21,500.00	
R.P. Srivastava		29,55,506.00	
Rajiv Kumar		7,14,000.00	
Total		59,28,637.00	

Subsidiaries : -NIL

Fellow Subsidiaries : -NIL

Associates : -NIL

Key Management Personnel : -NIL

Relatives of Key Management Personnel : -NIL



Avinash K. Srivastava

MATRI HOMES PRIVATE LIMITED

U70102BR2012PTC018121

208, NILAMBER APARTMENT,

EAST BORING ROAD, PATNA - 800001

Mobile No - 8873344999

e-Mail - avinash.srivastava1234@rediffmail.com

Board of Directors: -

Name	Designation	DIN	Date Appointed
AVINASH SRIVASTAVA	Managing Director	05191253	06/02/2012
ABHINAV BIRENDRA SAXENA	Director	07130820	08/06/2017

UNSECURED LOAN TAKEN: -

Name & DIN	Designation	Balance as on 01/04/2016	Balance as on 31/03/2017
NIL			

LOAN GIVEN: -

Name & DIN	Designation	Balance as on 01/04/2016	Balance as on 31/03/2017
NIL			

NOTES ON ACCOUNTS

- 1) Current Liabilities and Current Assets have been taken at their book value subject to confirmation.
- 2) Expenses supported by internal voucher have been certified as bonafide business Expenditure by the partners.
- 3) Cash Balance certified by the Management.

DISCLOSURE WITH RESPECT TO ICDS AS ON 31/03/2017: -

1) ICDS I - Accounting Policies: -

- i. There is no change in basis of accounting.
- ii. There Company is following Mercantile System of Accounting.
- iii. The Financial Statement has been prepared on going concern basis.



Avinash K. Srivastava

MATRI HOMES PRIVATE LIMITED

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2) ICDS II - Valuation of Inventories: -

There is no Stocks of Finished Goods intended for sale hence this ICDS is not applicable for the Company.

3) ICDS III - Construction Contracts: -

This ICDS is not applicable in this case since the Company is builder and does not carry on any contract work.

4) ICDS IV - Revenue Recognition: -

The Company is in the business of Apartment construction and flats are sold.

5) ICDS V - Tangible Fixed Assets: -

- a) No valuation has been done as it is not required.
- b) None of the fixed assets has been sold.
- c) No Government grants or subsidy received during the year.
- d) There is no effect of foreign exchange.
- e) A statement of Asset being attached.

6) ICDS VI - Effects of changes in Foreign Exchange Rates: -

-No foreign exchange transaction has been made, hence not applicable.

7) ICDS VII - Government Grants: -

Government grants or subsidy has not been received during the year under audit.

8) ICDS VIII - Securities: -

There is no dealing in Securities; hence this ICDS is not applicable.

9) ICDS IX - Borrowing Cost: -

The Company has not taken any loan.

10) ICDS X - Provisions, Contingent Liabilities and Contingent Assets: -

There is no effect of this ICDS.



Avinash K. Srivastava