

A.K.SINHA & CO.
CHARTERED ACCOUNTANTS
Prop :-CA. Anil Kumar Sinha (FCA) DIDA (ICAI)

Mangla Gauri Road
Narayan Chuan
Chand Choura
Gaya.
Ph.:-9934063534(O)
9430058318(P)

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SRI VISHNU BUILDCON PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of SRI VISHNU BUILDCON PRIVATE LIMITED ("the company"), which comprise the Balance Sheet as at 31 March 2015, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance 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 the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 thereunder.

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.

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 financial control relevant to the Company's preparation of the financial statements that give true and fair view, 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 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 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 financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 2015, its profit for the year ended on that date.

Report on other Legal and Regulatory Requirements

1. Requirements of 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, are not applicable.
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 purposes of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of written representations received from the directors as on 31 March, 2015, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2015, from being appointed as a director in terms of Section 164(2) of the Act.

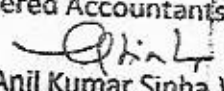
f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

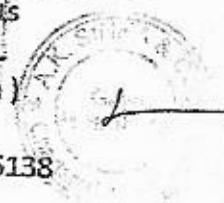
i. The Company does not have any pending litigations which would impact its financial position;

ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses;

iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

Place:- Gaya
Date:- 29/07/2015

For A.K.SINHA & CO.
Firm's Registration Number: 006344C
Chartered Accountants

(Ca. Anil Kumar Sinha)
Proprietor
Membership Number: 075138



SRI VISHNU BUILDCON PRIVATE LIMITED

71A, LAL BHAWAN, K.P. ROAD, GAYA (BIHAR)

NOTES FORMING PART OF ACCOUNTS AND ACCOUNTING POLICIES FOR THE YEAR 2014-2015

Schedule:-12

1. SIGNIFICANT ACCOUNTING POLICIES:

a) Basis of Preparation of Financial Statements:

The financial statements have been prepared under the historical cost convention on accrual basis. The mandatory applicable accounting standards in India and the provisions of the companies Act, 2013 have been followed in preparation of these financial statements.

All assets and liabilities have been classified as current or non-current as per the operating cycle criteria set out in the Revised Schedule III to the Companies Act, 2013.

b) Fixed Assets:

Fixed Assets are stated at cost of acquisition and installation less accumulated depreciation. Cost is inclusive of freight, duties, levies and any directly attributable cost of bringing the assets to their working condition for intended use.

c) Depreciation:

Depreciation on Fixed Assets is provided on reducing balancing method.

d) Taxation:

i) Current Tax: Provision for current income tax is made on the taxable income using the applicable tax rates and tax laws.

ii) Deferred Tax: Deferred tax arising on account of timing differences and which are capable of reversal in one or more subsequent periods is recognized using the tax rates and tax laws that have been enacted or substantively enacted.

iii) Minimum Alternate Tax (MAT) credit: MAT is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal tax during the specified period. In the year in which the MAT credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in this Guidance Note, the said asset will be created by way of a credit to the profit and loss account and is shown as MAT Credit Entitlement.

Gratuity Benefits:

Actuarial Valuation for gratuity benefits is not available hence the liability for gratuity payments could not be ascertained and provided.

Provident Fund & ESI:

As per explanation given to us Provident fund & ESI is at present not applicable to this company.

Earnings per Share:

The earnings considered in ascertaining the company's EPS comprise of the net profit after tax, after reducing dividend on Cumulative Preference Shares for the period (irrespective of whether declared, paid or not), as per Accounting Standard 20 on "Earnings Per Share", issued by the Institute of Chartered Accountants of India. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the period. The diluted EPS is calculated on the same basis as basic EPS, after adjusting for the effects of potential dilutive equity shares unless the effect of the potential dilutive equity shares is anti-dilutive.

Impairment of Assets :

Assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying cost may not be recoverable. An impairment loss is recognized in accordance with Accounting Standard -28 "Impairment of Assets", for the amount by which the asset's carrying Amount exceeds its recoverable amount as on the carrying date.

Revenue recognition :

Income and Expenditure have been recognized on accrual and prudent basis.

NOTES ON ACCOUNTS:-

- a) Closing Balance of Cash-in-hand was taken as certified by the Director.
- b) Closing Balances of Trade Payable and Short- Term Loan & Advances were subject to confirmation.
- c) Most of the payment vouchers were internally supported.
- d) Closing stock of Building Materials were taken, value by the management at the end of the year.

For A. K. SINHA & CO
CHARTERED ACCOUNTANTS.
Registration No: 006344C
(CA. Anil Kumar Sinha.)

Proprietor.
Membership No: 075138

SRI VISHNU BUILDCON PRIVATE LIMITED
DAVE CHAORA PUNCH MOHALLA BAZAR, UPADHI, GAYA
BALANCE SHEET AS AT 31ST MARCH, 2015

S.N.	PARTICULARS	NOTE NO.	(In Rs.)	
			Figures as at the end of Current Reporting Period 31.03.2015	Figures as at the end of Previous Reporting Period 31.03.2014
1	<u>EQUITY AND LIABILITIES</u>			
2	<u>SHARE HOLDER'S FUNDS</u>			
	Share Capital	1	10000000.00	10000000.00
	Reserve & Surplus	2	-84167.83	495140.72
3	<u>NON-CURRENT LIABILITIES</u>			
	Long Term Borrowings	3	40721856.18	36085324.93
	Deferred Tax Liabilities		-231349.00	19746.00
4	<u>CURRENT LIABILITIES</u>			
	Trade Payables	4	14921698.60	2039945.05
	Other Short Term Liabilities	5	6665000.00	6765000.00
	Short-term provisions	6	1380824.00	2363320.00
	TOTAL		73373861.95	57768476.70
5	<u>ASSETS</u>			
6	<u>NON-CURRENT ASSETS</u>			
	(a) <u>Fixed assets</u>			
	Tangible assets	7	2363892.91	3604453.91
	Office in Progress		5,67,259.00	4,07,540.00
7	<u>CURRENT ASSETS</u>			
	Inventories	8	40216094.00	34536806.00
	Cash & Cash Equivalent	9	15604221.04	1021191.79
	Short Term Loans & Advances	10	14619520.00	18195610.00
	Other Current Assets	11	2875.00	2875.00
	TOTAL		73373861.95	57768476.70
	Accounting Policies & Notes to the Accounts	12		

In terms of our separate report of even date.

FOR SRI VISHNU BUILDCON PRIVATE LIMITED

For A. K. SINHA & CO.
 CHARTERED ACCOUNTANTS.

Registration No: 006344C

Gaya

29.07.2015

Managing Director Director

(CA. Anil Kumar Sinha.)

(Ravi Chaurasia) (Sangita Prasad)

Proprietor.

Membership No: 075138

SRI VISHNU BUILDCON PRIVATE LIMITED
DAVE CHAORA PUNCH MOHALLA BAZAR, UPADHI,

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NOTE NO. (1) to (21) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2015

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
EQUITY CAPITAL	1		
AUTHORISED:			
10,00,000 Equity Share of Rs.100/- each.		10000000.00	10000000.00
PAID UP SUBSCRIBED & PAID-UP		10000000.00	10000000.00
10,00,000 Equity Shares @ Rs.100/- each		10000000.00	10000000.00
		10000000.00	10000000.00

Details of Shareholders holding more than 5% of Total Shares

Name of the Shareholders	No. of Shares Held	% of Holding
RAJESH KUMAR CHAURASIA	70000.00	70.00%
ANITA PRASAD	30000.00	30.00%
RESERVE & SURPLUS		
Profit & Loss Account	-84167.83	495140.72
	-84167.83	495140.72
LONG TERM BORROWING S		
Term Loan with Oriental Bank of Commerce, Gaya		
Acc.No- 12647025001912	9030040.00	15770190.00
Term Loan with Oriental Bank of Commerce, Gaya		
Acc.No- 12647025002531	13934679.00	20238906.00
Term Loan with Oriental Bank of Commerce, Gaya		
Acc.No- 12647025001694	-141113.82	76228.93
Term Loan with Oriental Bank of Commerce, Gaya		
Acc.No- 12647025003948	9000000.00	
Overdraft Account With Bank of Baroda, Gaya.	8898251.00	

Terms of repayment for the long term borrowing and security provided in respect of secured long term borrowings.

Loan with Oriental Bank of Commerce, Gaya
A/c No- 12647025001912

Terms of Repayment and Security

Loan is repayable in 36 Monthly instalments of R5.67 Lacs each from July 2013. Secured by Equitable Mortgage of Land & Building of "Aziza Plaza" and hypothecation of Stocks of building raw materials, work in progress of residential unit, Finished Residential Flats, Book debts and entire current assets of the company.

Loan with Oriental Bank of Commerce, Gaya
A/c No- 12647025002531

Loan is repayable in 36 Monthly instalments of R5.66 Lacs each from April 2014. Secured by Registered Mortgage of Land & Building of "Ram Ratan Apartment" and hypothecation of Stocks of building raw materials, work in progress of residential unit, Finished Residential Flats, Book debts and entire current assets of the company.

Secured Loan

	0.00	0.00
Total	40721856.18	36085324.93

NOTE NO. (1) to (22) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2015

DETAILS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
<u>LIABILITIES & PROVISIONS</u>			
<u>DEBTORS</u>	4		
Debtors (MANPUR)		230000.00	0.00
Debtors - Sharpies		84393.00	0.00
Debtors - Engineers		12824.00	0.00
Debtors - Aluminium House		14000.00	0.00
Debtors - Enterprises		472000.00	85393.00
Debtors - Trading Co.		2011900.00	0
Debtors - Light		18200.00	0.00
Debtors - Mukherjee		110852.50	0.00
Debtors - Refrigeration		12440.00	0.00
Debtors - Stores		0.00	80000.00
Debtors - Singh		0.00	95000.00
Debtors - Iron		11000.00	11000.00
Debtors - A. M.		43127.05	43127.05
Debtors - Enterprises		279040.00	356040.00
Debtors - Udyog		75500.00	93500.00
Debtors - Marble		32500.00	44500.00
Debtors - Construction		373800.00	200000.00
Debtors - Electronics		175992.00	225992.00
Debtors - Plastic		164031.00	500000.00
Debtors - Viewakarma		52005.50	10000.00
Debtors - Bakery		255334.00	255334.00
Debtors - Hardware		52092.00	40059.00

Dear House
 Shanti Borewells & Co.
 Shree King
 Shree Kumar Singh
 Shree Hardware Store
 S.M. Sales
 Shree Narayan & Sons
 Shree Electrical
 Shree Khadi Timber Depot
 Shree House
 Shree Pp (Summika)
 Shree Steel House
 Shree Steel Co.
 Shree Stone Chips
 Shree & Sons
 Shree Stone Works
 Shree Sand Supply
 Shree Traders
 Shree Bricks
 Shree Kumar Chaurasia

SHORT TERM LIABILITIES

Amount from Customers
 Amount against sale of Land

5

105162.00	0.00
8490.00	0.00
7794.00	0.00
1000000.00	0.00
48600.00	0.00
219120.00	0.00
56800.00	0.00
126076.00	0.00
267612.25	0.00
21100.00	0.00
7545.00	0.00
11045.00	0.00
1383825.65	0.00
3017360.13	0.00
5500.00	0.00
2360000.00	0.00
30000.00	0.00
37000.00	0.00
40857.52	0.00
61700.00	0.00
1528000.00	0.00
14921698.60	2039945.05
0.00	0.00
6665000.00	6765000.00
6665000.00	6765000.00

NOTE NO. (1) to (22) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2015

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
SHORT TERM PROVISION			
Provision for I.T.	6		
Provision for P.F.		100901.00	81500.00
Provision for Audit Fees		309258.00	0.00
Provision for G.T.A.		29000.00	29000.00
Provision for Salary		883415.00	1359570.00
Provision for Wages		0.00	835000.00
		58250.00	58250.00
		1380824.00	2363320.00

NOTE NO. (1) to (22) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2015

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
ASSETS			
Stores in hand	8	23739.00	3723739.00
Stock of Land		31941855.00	22599785.00
GOODS			
Progress		8250500.00	8213282.00
		40216094.00	34536806.00

CASH & CASH EQUIVALENTS

Cash-in-Hand	9		
Oriental Bank of Commerce (CA A/c), Gaya Branch		1971499.86	457082.86
Fixed Deposit with BSB		3490838.18	466490.93
Recurring Deposit with OBC		9567000.00	67000.00
Bank of Baroda, Gaya Branch		25000.00	30000.00
BSB Savings A/C		618.00	618.00
Accrued Interest		287000.00	
		233142.00	
		29123.00	
		15604221.04	1021191.79

NOTE NO. (1) to (22) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2015

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
SHORT TERM LOANS & ADVANCES			
SECURED CONSIDERED GOOD	10		
Shree Enterprises			562000.00
Advance to Staff (Manoj)		0.00	7000.00
Manoj Mukherjee			248730.00
Boarwell & co.			10000.00
Marble			12000.00
Sales			98880.00
Traders			88000.00
Deposit with Landlord			290000.00
Devi		290000.00	4029000.00
Yadav			100000.00
Devi			200000.00
Kumar Chaurasia			3690000.00
Kalin Khan		0.00	4850000.00
Sharma			0.00
Khatun		20000.00	760000.00
Kumar			1500000.00
			400000.00
Prakash			
Pd			
Kumar			
Buddha Land		100000.00	
to Dharendra Kumar Verma for Flat			50000.00
Kalyan Marble			1300000.00
Tubes			
		25000.00	
		12600.00	
Electronics			
Kumar Bauri		215.00	
Kumar		40000.00	
Polymers		64000.00	
Bagh		88235.00	
Handicraft		93140.00	
		220000.00	
General Store		18700.00	
Tools & Hardware		58000.00	
Electrical Works		1150.00	
Power Construction		440.00	
Elevator & Engineering Pvt. Ltd.		180000.00	
		335000.00	
		12000.00	

... Elevator	13300.00
... Marble	243691.00
... Sample Hardware	900.00
... Powertronis	4100.00
... Hardware	2958.00
...	59789.00
...	59200.00
... Bricks	2000.00
... ment Ltd.	121069.00
... (ary)	45300.00
... & Fittings	210.00
...	97550.00
... Enterprises	732000.00
... Enterprises	776.00
... mates	6426600.00
... Sen	5000.00
...	19555.00
...	4450.00
...	177000.00
...	14619520.00
...	18195610.00

**NO. (1) to (22) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS
STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2015**

REMARKS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
CURRENT ASSETS			
... With BSEB	11	2875.00	2875.00
...		2875.00	2875.00
...	13		
... Soil		0.00	64300
... Hire Charges		0.00	1138800
... Hire Charges		0.00	515500
... Saving Deposit		0.00	20500
...		769.00	14258
...		262104.00	6500.00
...	14	262873.00	1759858.00
...		3723739.00	0.00
...		10632195.20	26396857.95
... Stock		14355934.20	26396857.95
... Consumed		0.00	3723739.00
...		14355934.20	22673118.95
... of Finished Goods	15		
...		30813067	16637058.00
...		40216094	30813067.00
...		-9403027.00	-14176009.00
... BENEFIT EXPENSES	16		
...		3445191.50	4981058.00
...		2345000.00	2100000.00
...		1265550.00	831667.00
...		7055741.50	7912725.00
...	17	4176786.00	

NOTE NO. (1) to (22) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS
STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2015

DETAILS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
EXPENSES			
Rent	18		
Purchase		60000.00	0.00
Purchases		1300000.00	
Stores & spare Parts		23395000.00	6150195.00
Meeting Exp.		0.00	534809.00
Paper & Journal Exp.		24000.00	24000.00
Stamp Exp.		3950.00	3000.00
Printing expenses		157.00	920.00
Exp.		44000.00	
Management Exp.		57427.00	52382.00
Exp.		44555.00	8263.00
Charges		4500.00	0.00
Running Exp.		373388.00	0.00
Maintenance Exp.		72123.00	82413.30
Exp.		63938.00	63977.55
		15000.00	31500.00
		8691.00	3950.00
Goods Exp.		80300.00	0.00
Consultancy Charges		0.00	14238.00
Design Exp.		29000.00	29000.00
Tax		46000.00	105618.00
Hiring Charges		6444.00	0.00
Promotion Exp.		44622.00	339326.00
Stationary		53500.00	5565.00
Conveyance		10875.00	23485.00
Expenses		84424.00	92743.00
Expenses		61775.00	15520.00
Exp.		257500.00	0.00
Legal expenses		61760.00	77452.00
		29000.00	29000.00
		46173.00	82112.00
		851736.00	1823070.00
		2500.00	2500.00
Charges		0.00	25000.00
(2012-13)		28286.00	28286.00
Expenses		93241.00	9603.00
ward		137649.00	3725.00
Lord		279210.85	640240.00
Ep.		158000.00	128500.00
		5500.00	0.00
		27834224.85	10430392.85

Revised Schedule VI as notified under the Companies Act, 1956, has become applicable to the Company for presentation of financial statements for the year ending March 31, 2014. The adoption of the revised Schedule VI requirements has not materially modified the presentation and disclosures which have been complied with in these financial statements. Previous figures have been reclassified in accordance with current year requirements.

Contingent Liabilities not provided for NIL (Previous year NIL)

Estimated amount of Contracts to be executed and not provided for NIL (Previous year NIL)

Claims against the company not acknowledged as debt NIL (Previous year NIL)

Income and expenditure in Foreign currency NIL (Previous year NIL)

Related Party Transactions ::

Related Parties

Chaurasia

Related

Related Party Transactions :: (Previous year NIL)

Nature of Transaction

Supply of Building Materials

Supply of Building Materials

Disclosure of details pertaining to related party transactions in terms of Accounting Standard - 18 issued by ICAI

Related Parties

Chaurasia

Related

Nature of Transaction

Supply of Building Materials

Supply of Building Materials

Basic & Diluted Earnings Per Share:

Face value of Equity Shares

Dividend Tax

Attributable to Equity Shareholders

Weighted average number of Equity Shares outstanding

Earnings Per Share (Rs.)

Effect on weighted average number of Equity

Shares outstanding during the year

Weighted average number of diluted Equity Shares

Earnings Per Share (Rs.)

100.00

-579308.55

-579308.55

0.00

0.00

0.00

0.00

0.00

0.00

Figures have been regrouped / rearranged wherever necessary to conform to the current year grouping.

FOR SRI VISHNU BUILDCON PRIVATE LIMITED

Gaya

For A. K. SINHA &
CHARTERED ACCOUNTANTS

Registration No-006344C

(CA) Avil Kumar Singh

Proprietor

Membership No-000000

29.07.2015

Managing Director Director

(Ravi Chaurasia) (Sangita Prasad)

SRI VISHNU BUILDCON PRIVATE LIMITED
DAVE CHAORA PANCH, MOHALLA BAZAR, UPADHI, GAYA.
TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2015

Details of Fixed Assets as per Income Tax Act, 1961.

Annexure-A

PARTICULARS	OF DATE	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		AS AT 01.04.2014	Addition during the Year	AS AT 31.03.2015	AS AT 01.04.2014	Addition during the Year	AS AT 31.03.2015	AS AT 31.03.2015	AS AT 31.03.2014
Computer & Peripherals	60%	2,70,000.00		2,70,000.00	2,47,797.60	13,321.44	2,61,119.04	8,890.96	22,202.40
Furniture & Fixtures	10%	2,09,860.00		2,09,860.00	70,048.88	13,981.10	84,030.08	1,25,828.92	1,39,811.02
Plant & machinery	15%	38,30,500.00		38,30,500.00	14,37,101.05	3,59,009.84	17,96,110.89	20,34,388.11	23,83,398.95
Inventor	15%	1,02,000.00	25,000.00	1,27,000.00	52,505.36	11,174.20	63,679.56	63,320.44	49,494.64
Car & Motor Cycles	15%	5,16,690.00	50,000.00	5,66,690.00	1,51,330.57	62,303.91	2,13,634.48	3,53,055.52	3,65,359.43
Generator	15%	5,23,000.00		5,23,000.00	98,212.50	83,718.13	1,61,930.63	3,61,069.38	4,24,787.50
Fridge	15%	19,900.00		19,900.00	2,985.00	2,537.25	5,522.25	14,377.75	16,915.00
Air Conditioners	15%	84,000.00	12,440.00	96,440.00	6,300.00	13,621.00	19,921.00	76,619.00	77,700.00
M.S Pipes & Clumps	15%	3,07,700.00		3,07,700.00	46,155.00	39,231.75	85,386.75	2,22,313.25	2,61,545.00
Mobile	60%	-	45,200.00	45,200.00	-	27,120.00	27,120.00	18,080.00	-
Transformer	15%	-	53,324.00	53,324.00	-	7,998.60	7,998.60	45,325.40	-
TOTAL CURRENT YEAR		58,63,650.00	1,85,964.00	59,51,090.00	21,12,436.06	6,13,917.22	27,26,353.28	33,23,260.72	37,61,213.94
		Purchases on or before 30.09.2014		Purchases After 30.09.2014		Total			
Inventor		25.07.14	25,000.00			25,000.00			
Motor Cycles		25.07.14	50,000.00			50,000.00			
Air conditioners		25.07.14	12,440.00			12,440.00			
Mobile		25.07.14	45,200.00			45,200.00			
Transformer		25.07.14	53,324.00			53,324.00			

1,85,964.00

FOR SRI VISHNU BUILDCON PRIVATE LIMITED

For A. K. SINHA & CO.
 CHARTERED ACCOUNTANTS.
 Registration No: 0063446

Place :- Gaya
 Date :- 25.07.2015

Director/ Director

(Ravi Chaurasia) (Sangita Prasad)

(CA Anil Kumar Singh)

Secretary
 Membership No: 075138

SCHEDULE - (7)

DETAILS OF FIXED ASSETS & DEPRECIATION AS ON 31.03.2015

As per Schedule II of the Companies Act, 2013.

PARTICULARS	RATE OF DEP.	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		AS AT 01.04.2014	Addition during the Year	AS AT 31.03.2015	AS AT 01.04.2014	Addition during the Year	AS AT 31.03.2015	AS AT 31.03.2015	AS AT 31.03.2014
Computer & Peripherals	25.89%	2,70,000.00	-	2,70,000.00	2,12,121.80	27,486.00	2,39,607.80	30,382.40	57,878.40
Furniture & Fixtures	25.89%	2,09,860.00	-	2,09,860.00	1,17,288.02	26,995.00	1,44,281.02	65,578.98	92,573.98
Plant & machinery	18.10%	38,30,500.00	-	38,30,500.00	14,98,102.15	9,26,477.00	24,24,579.15	14,05,920.85	23,32,397.85
Inventor	45.07%	1,02,000.00	25,000.00	1,27,000.00	45,971.24	61,055.00	1,07,026.24	19,973.76	56,028.76
Motor Cycles	25.89%	5,16,690.00	50,000.00	5,66,690.00	2,37,150.79	89,553.00	3,26,703.79	2,39,986.21	2,79,539.21
Generator	18.10%	5,23,000.00	-	5,23,000.00	91,310.73	1,40,021.00	2,31,331.73	2,91,868.27	4,31,689.27
Fridge	45.07%	19,900.00	-	19,900.00	2,768.09	8,174.00	10,942.09	8,957.91	17,131.91
Air Conditioners	45.07%	84,000.00	12,440.00	96,440.00	11,684.40	39,167.00	50,851.40	45,698.60	72,315.60
M.S.Pipes & Clumps	18.10%	3,07,700.00	-	3,07,700.00	42,801.07	85,561.00	1,28,362.07	1,79,337.93	2,84,898.93
Mobile	45.07%	-	45,200.00	45,200.00	-	11,841.00	11,841.00	33,359.00	-
Transformers	25.89%	-	53,324.00	53,324.00	-	10,195.00	10,195.00	43,129.00	-
TOTAL CURRENT YEAR		58,63,650.00	1,85,964.00	60,49,614.00	22,59,196.09	14,26,525.00	36,85,721.09	23,63,892.91	36,04,453.91
TOTAL PREVIOUS YEAR		49,52,120.00	9,11,530.00	58,63,650.00	15,89,581.69	6,69,614.40	22,59,196.09	36,04,453.91	33,62,538.31

FOR SRI VISHNU BUILDCON PRIVATE LIMITED

For A. K. SINHA & CO.

CHARTERED ACCOUNTANTS,

Registration No: 006344C

Place :- Gaya

Date :- 29.07.2015

Director/ Director

(Ravi Chaurasia) (Sangita Prasad)

(CA Anil Kumar Sinha)

Proprietor.

Membership No: 075738

SRI VISHNU BUILDCON PRIVATE LIMITED
DAVE CHAORA PUNCH MOHALLA BAZAR, UPADHI, GAYA
PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED
MARCH 2015 **ON 31ST**

PARTICULARS	NOTE NO.	Figures as at the end of Current Reporting Period 31.03.2015	Figures as at the end of Previous Reporting Period 31.03.2014
Revenue from operations		28416003.00	30778350.00
Other income	13	16450873.00	1759858.00
Total Revenue		44866876.00	32538208.00
Expenses:			
Cost of Materials Consumed	14	14355934.20	22673118.95
Change In Inventories Of Finished Goods	15	-9403027.00	-14176009.00
Employee Benefit Expenses	16	7055741.50	7912725.00
Finance Cost	17	4176786.00	4768732.00
Depreciation	7	1426525.00	669614.4
Other Expenses	18	27834224.85	10430392.85
Total Expenses		45446184.55	32278574.20
Profit before exceptional and extraordinary items and tax		-579308.55	259633.80
Exceptional Item		0.00	0.00
Profit before extraordinary items and tax		-579308.55	259633.80
Extraordinary Items		0.00	0.00
Profit before tax		-579308.55	259633.80
Tax Expense:			
(1) Current tax			81500.00
(2) Deferred tax			812.00
Profit & Loss from Previous year		0.00	0.00
Profit (Loss) for the period		-579308.55	177321.80
Balance brought forward from previous year		495140.72	317818.92
Balance carried forward to Balance Sheet		-84167.83	495140.72

In terms of our separate report of even date.

FOR SRI VISHNU BUILDCON PRIVATE LIMITED

For **A. K. SINHA & CO.**
CHARTERED ACCOUNTANTS.

Registration No: 006344C

Place :- Gaya

Date :- 29.07.2015

Managing Director

Director

(Ravi Chaurasia) (Sangita Prasad)

(CA. Anil Kumar Sinha.)

Proprietor.

Membership No: 075138