

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

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

INDEPENDENT AUDITOR'S REPORT

To,

The Members of Sri Vishnu Buildcon Private Limited

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of Sri Vishnu Buildcon Private Limited ('the Company'), which comprise the balance sheet as at 31 March 2017, 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 Standalone 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 standalone 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 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; and design, implementation and maintenance of adequate internal financial controls, 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 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 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 the 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 a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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 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 31 March 2016 and 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, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, are
 3. 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, the statement of profit and loss and the cash flow statement 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 Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - (e) on the basis of the written representations received from the directors as on 31 March 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2017 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"; and
 - (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 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

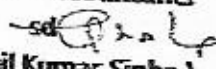
Education and Protection Fund.

iv The Company has provided requisite disclosures in the financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8 November 2016 to 30 December 2016. Based on audit procedures and relying on the management representation we report that the disclosures are in accordance with books of account maintained by the Company and as produced to us by the Management - Refer Note 9 to the Ind AS financial statement.

For A.K.SINHA & CO.

Firm's Registration Number: 006344C

Chartered Accountants


(Ca. Anil Kumar Sinha)

Proprietor

Membership Number: 075138



Place:- Gaya

Date:- 29/07/2017

Annexure - A to the Auditors' Report

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 Sri Vishnu Buildcon Private Limited ("the Company") as of 31 March 2017 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 ('ICAI'). 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.

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 judgment, 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.

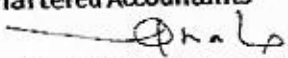
Inherent Limitations of Internal Financial Controls Over Financial Reporting

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.

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 31 March 2017, 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.

Place:- Gaya
Date:- 29/07/2017

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

DAVE CHOURA, PUNCH MOHALLA BAZAR, UPPERDIH, GAYA (BIHAR)

FINANCIAL STATEMENTS FORMING PART OF ACCOUNTS AND ACCOUNTING POLICIES FOR THE YEAR 2016-2017

Schedule:-12

SIGNIFICANT ACCOUNTING POLICIES:-

1) 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.

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.

Depreciation:

Depreciation on Fixed Assets is provided on reducing balancing method.

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 period in which the MAT credit becomes eligible to be recognized as an asset in accordance with the provisions 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.

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Retirement 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 by the management, 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, deducting dividend on Cumulative Preference Shares for the period (irrespective of whether declared, paid 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 outstanding during the period. The diluted EPS is calculated on the same basis as basic EPS, adjusting for the effects of potential dilutive equity shares unless the effect of the potential 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:-

-) Closing Balance of Cash-in-hand was taken as certified by the Director.
-) Closing Balances of Trade Payable and Short-Term Loan & Advances were subject to confirmation.
-) Most of the payment vouchers were internally supported.
-) Closing stock of Building Materials were taken, as valued 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: 075136

Gaya
9.07.2017

SRI VISHNU BUILDCON PRIVATE LIMITED
DAVE CHAORA PUNCH MOHALLA BAZAR, UPADHL, GAYA
BALANCE SHEET AS AT 31ST MARCH, 2017

		(In Rs.)		
S.N.	PARTICULARS	NOTE NO.	Figures as at the end of Current Reporting Period 31.03.2017	Figures as at the end of Previous Reporting Period 31.03.2016
I.	<u>EQUITY AND LIABILITIES</u>			
(A)	<u>SHARE HOLDER'S FUNDS</u>			
	Share Capital	1	10000000.00	10000000.00
	Reserve & Surplus	2	215722.77	-104322.09
(C)	<u>NON-CURRENT LIABILITIES</u>			
	Long Term Borrowings	3	26500000.00	28125506.00
	Deferred Tax Liabilities		2068.00	-223392.00
(D)	<u>CURRENT LIABILITIES</u>			
	Trade Payables	4	5746684.00	3893830.78
	Other Short Term Liabilities	5	0.00	0.00
	Short-term provisions	6	9367745.76	5784491.00
	TOTAL		51832220.53	47476113.69
II.	<u>ASSETS</u>			
	<u>NON-CURRENT ASSETS</u>			
(A)	<u>(a) Fixed assets</u>	7		
	Tangible assets		1,516,894.85	1870571.69
	Office in Progress		567,259.00	567,259.00
	Deferred Tax assets		223,392.00	
(B)	<u>CURRENT ASSETS</u>			
	Inventories	8	37523869.00	39197935.00
	Cash & Cash Equivalent	9	8684128.38	4944827.00
	Short Term Loans & Advances	10	3313802.30	1392646.00
	Other Current Assets	11	2875.00	2875.00
	TOTAL		51832220.53	47976113.69
	Accounting Policies & Notes to the Accounts	12		

FOR SRI VISHNU BUILDCON PRIVATE LIMITED

For A. K. SINHA & CO.

CHARTERED ACCOUNTANTS.

Registration No: 006344C

Place :- Gaya

29.07.2017

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, GAYA

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**NOTE NO. (1) to (21) FORMING PART OF THE PROVISIONAL BALANCE SHEET AND
 PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2017**

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
SHARE CAPITAL			
AUTHORIZED	1		
100,000 Equity Shares of Rs. 100/- each		10000000.00	10000000.00
ISSUED SUBSCRIBED & PAID-UP		10000000.00	10000000.00
100,000 Equity Shares of 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
RAVI KUMAR CHAURASIA	70000.00	70.00%
SANGITA PRASAD	30000.00	30.00%
RESERVE & SURPLUS		
Profit & Loss Account	215722.77	-104322.09
	215722.77	-104322.09
LONG TERM BORROWINGS		
Term Loan with Oriental Bank of Commerce, Gaya Branch A/c No- 12647025001912	0.00	2278718.00
Term Loan with Oriental Bank of Commerce, Gaya Branch A/c No- 12647025002531	0.00	7724852.00
Term Loan with Oriental Bank of Commerce, Gaya Branch A/c No- 126470123005116	15000000.00	0.00
Term Loan with Oriental Bank of Commerce, Gaya Branch A/c No- 12647025003948	11500000.00	18121936.00

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

Particulars

Term Loan with Oriental Bank of Commerce, Gaya
Branch A/c No- 126470125005116

Terms of Repayment and Security

Loan is repayable in 24 Monthly instalments of Rs. 9.42 Lacs each from October 2017. Secured by Equitable Mortgage of Land & Building of "Sri Vishnu Budha 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.

Term Loan with Oriental Bank of Commerce, Gaya
Branch A/c No- 12647025003948

Loan is repayable in 36 Monthly instalments of Rs. 5.00 Lacs each from March 2016. 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.

UNSECURED LOAN

	0.00	0.00
Total	26500000.00	28125506.00

NOTE NO. (1) to (22) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2017

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
CURRENT LIABILITIES & PROVISIONS			
TRADE PAYABLES	4		
ADARSH AND SONS		167,500.00	-
GLASS KING		7,095.36	-
HL RAMAYAN TIWARI		90,000.00	-
IMAGINE ELEVATORS		100,000.00	-
KHALID TEMPU DEPO		41,820.00	-
KUSHI MARBLE		56,106.00	-
RAMESH STEEL HOUSE		8,865.65	208,825.65
SAURAV ELECTRICAL		141,014.99	139,645.00
SHRI SAI TRADING		11,450.00	-
SONA ASSOCIATES		4,519,693.00	-
CHAURASIA TRADING CO		187,500.00	-
RAVI PRAKASH		69,000.00	-
GUPTA TIMBERS		113,489.00	-
RANJAN STEEL CO.		17,360.00	2,017,360.13
MANOJ KUMAR CHAURASIA		128,000.00	1,528,000.00
PRAMOD SINGH		22,000.00	-
RAVI & SONS		65,790.00	-
		5746684.00	3893830.78
OTHER SHORT TERM LIABILITIES	5		
Advance from Customers		0.00	0.00
Advance against sale of Land		0.00	0.00
		0.00	0.00

**NOTE NO. (1) to (22) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS
STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2017**

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
SHORT TERM PROVISION	6		
Provision for I.T.		141050.00	82000.00
TDS Payable		1108795.00	681501.00
Unpaid Audit Fees		29000.00	29000.00
Service Tax (G.T.A.)		5172695.76	3784613.00
Unpaid Salary		2791205.00	1171927.00
Unpaid Wages		125000.00	35450.00
		9367745.76	5784491.00

**NOTE NO. (1) to (22) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS
STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2017**

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
INVENTORIES	8		
Consumable Stores in hand		65450.00	55580.00
Closing Stock of Land		28117406.00	25391855.00
Work in Progress		9341013.00	13750500.00
Raw Materials		0.00	0.00
		37523869.00	39197935.00
CASH & CASH EQUIVALENTS	9		
Cash in Hand		3417496.00	4402848.00
Oriental Bank of Commerce (CA A/c), Gaya Branch		4396090.01	0.00
Fixed Deposit with OBC		0.00	0.00
Recurring Deposit with OBC		5839.00	211040.00
Bank of Baroda, Gaya Branch		0.00	0.00
BOB Savings A/C		0.00	0.00
Accrued Interest		0.00	0.00
Current account With SBI-a/c No. 38069		828504.87	307044.00
Current account with Bank of Baroda A/c No. 51		56198.50	23895.00
		8684128.38	4944827.00

Specified Bank notes Disclosure (SBNs)

In accordance with the MCA Notification G.S.R. 308 (E) dated 30 March, 2017, details of Specified Bank Notes (SBN) and Other Denomination

Notes (ODN) held and transacted during the period from 8 November, 2016 to 30 December, 2016, is given below:

Particulars	SBNs	ODNs	Total
Closing Cash on hand as on 8 November, 2016	996000.00	1012560.00	
(+)			2008560.00
Permitted receipts and withdrawals from bank	0.00	487000.00	
(-)			487000.00
Permitted Payments	0.00	1215680.00	
(-)			1215680.00
Amount Deposited in Banks	996000.00	0.00	
(-)			996000.00
Closing Cash on hand as on 30 December, 2016	0.00	283880.00	
			283880.00

**NOTE NO. (1) to (22) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS
STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2017**

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
SHORT TERM LOANS & ADVANCES			
UNSECURED CONSIDERED GOOD	10		
Deposit Hardware			20,000.00
Advance against land to Arvind Kumar Singh		150,000.00	
Advance against land to Mahi Devi		1,000,000.00	
Advance against land to Anil Kumar Sinha		555,000.00	
Advance against land to Hira Kumar		760,000.00	
Advance for land Ram Lal Jaggiwar		400,000.00	
Iron Tiles			400,000.00
IT Accessories			18,700.00
Jet Stone Hardware Trading			33,490.00
Mani Mangla Hardware			226,000.00
Messina Powerworks			25,900.00
Messy Hardware			4,100.00
Prakash Bricks			2,958.00
Prithvi Cement Ltd.			2,000.00
Rafal Party			121,069.00
Ritwan			45,300.00
Sandesh Enterprises			97,550.00
Subhashish Set			232,000.00
Sujay			49,000.00
Vandit Kumar			19,555.00
Vishal Chandra			4,450.00
Imraya Tiles			2,000.00
Nathan Sharma			12,000.00
TDS Receivable			14,000.00
Sai enterprises			62,574.00
		448,802.30	
		3,313,802.30	1,392,646.00

PARTICULARS	NOTE NO.	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
OTHER CURRENT ASSETS			
Security Deposit With BSEB	11	2875.00	2875.00
OTHER INCOME			
Sale of Scrap Soil	13	2875.00	2875.00
Cerating Plates Hire Charges		635980.00	35520.00
Scaffolding Hire Charges		1835220.00	115620.00
Sale of land		1894762.00	415655.00
Interest on Recurring Deposit		0.00	7550500.00
Interest on FDR		0.00	769.00
Sales of Building Materials		0.00	262104.00
		9635285.13	0.00
		14001247.13	8380168.00
RAW MATERIAL CONSUMED			
Opening stock	14	0.00	0.00
Add-Purchases		27089261.05	36806788.00
Less-Closing Stock		27089261.05	36806788.00
Raw Materials Consumed		0.00	0.00
		27089261.05	36806788.00
Changes in Inventories of Finished Goods	15		
Opening Stock including land		39,197,935.00	40,216,094.00
Closing Stock		37523869.00	39,197,935.00
Change in Inventories		1674066.00	1018159.00

EMPLOYEE BENEFIT EXPENSES			
Wages (sic & labour chg)	16		
Director's Remuneration		8186697.00	7910300.00
Salaries		4500000.00	2400000.00
		1276890.00	1292300.00
FINANCE COST		13963587.00	11602600.00
Interest on Loan	17		
Financing Charges		3097887.00	4884283.00
		0.00	0.00
		3097887.00	4884283.00

NOTE NO. (11) to (22) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS

PARTICULARS	NOTE NO	CURRENT PERIOD AMOUNT (Rs.)	PREVIOUS PERIOD AMOUNT (Rs.)
OTHER EXPENSES	18		
Office Rent			
Land Purchases		28800.00	20000.00
News Paper & Journal Exp.		2725551.00	0.00
Postage & Stamp Exp.		4350.00	0.00
Office Exp.		430.00	0.00
Advertisement Exp.		65450.00	149127.04
Bank Charges		36000.00	36000.00
Generator Running Exp.		300049.88	43100.00
Repair & Maintenance Exp.		6790.00	0.00
Soil Filling Exp.		4000.00	0.00
Puja Exp.		34580.00	0.00
Car expenses		12000.00	0.00
Engineer Consultancy Charges		45670.00	0.00
Structural Design Exp.		29000.00	29000.00
Municipal Tax		25000.00	31000.00
Machine Hiring Charges		14000.00	14000.00
Sales Promotion Exp.		78960.00	0.00
Printing & Stationary		56450.00	0.00
Traveling & Conveyance		67890.00	0.00
Telephone & Internet ChargesExpenses		400000.00	0.00
Deed writing & stamp costExpenses		53000.00	30550.00
Miscellaneous Exp.		40760.00	595000.00
Audit Fee & Legal expenses		54340.00	0.00
Insurance Charges		29000.00	29000.00
Labour Welfare Expenses		0.00	70571.00
Carriage Inward		6540.00	100000.00
Rent to Land Lord		7650.00	0.00
Boring expenses		673000.00	0.00
Electricity Expenses		16500.00	0.00
CCTV expenses		211215.00	201620.00
Consumable stores and spares		20000.00	0.00
		135670.00	
		5046975.88	1348968.04

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 significantly modified the presentation and disclosures which have been complied with in these financial statements. Previous year figures have been reclassified in accordance with current year requirements.

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Cotinent Liabilities not provided for NIL (Previous year NIL)

20

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

21

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

22

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

23

Related Party Transactions ::

Related Party Transactions :: Current Year

Key Managerial Persons

Nature of Transaction

Amount

Previous Year

Ravi Kumar Chaurasia

Supply of Building Materials

2,750,442.50

2,131,100.00

Sangita Prasad

Supply of Building Materials

365,290.00

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

Key Managerial Persons

Nature of Transaction

Amount

Ravi Kumar Chaurasia

Supply of Building Materials

Sangita Prasad

Supply of Building Materials

24

BASIC & DILUTED EARNINGS PER SHARE:

Nominal value of Equity Shares	100.00	100.00
Profit after Tax	320044.86	(20,154.26)
Profit attributable to Equity Shareholders	320044.86	(20,154.26)
Weighted average number of Equity Shares outstanding	0.00	-
Basic Earnings Per Share (Rs.)	3.20	-
Dilutive effect on weighted average number of Equity	0.00	-
Shares outstanding during the year	0.00	-
Weighted average number of diluted Equity Shares	0.00	-
Diluted Earnings Per Share (Rs.)	0.00	-

25

Previous year's figures have been regrouped / rearranged wherever necessary to conform to the current year grouping.

FOR SRI VISHNU BUILDCON PRIVATE LIMITED

For A. K. SINHA & CO.

CHARTERED ACCOUNTANTS.

Registration No: 006344C

Place :- Gaya

Date:- 29.07.2017

Managing Director Director (CA Anil Kumar Sinha)

(Ravi Chaurasia) (Sangita Prasad)

Proprietor.

Membership No: 075135



SRI VISHNU BUILDCON PRIVATE LIMITED
DAVE CHAORA PANCH, MOHALLA BAZAR, UPADHI, GAYA.
TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2017

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

Annexure:-A

PARTICULARS	RATE OF DEP.	GROSS BLOCK		DEPRECIATION		NET BLOCK			
		AS AT 01.04.2016	Addition during the Year	AS AT 31.03.2017	AS AT 01.04.2016	Addition during the Year	AS AT 31.03.2017	AS AT 31.03.2016	
Computer & Peripherals	60%	270,000.00	15,000.00	285,000.00	266,447.62	11,131.43	277,579.05	7,420.88	3,552.38
Furniture & Fixtures	10%	209,860.00		209,860.00	98,613.07	11,324.89	107,937.79	101,922.24	113,240.93
Plant & machinery	15%	3,850,500.00		3,850,500.00	2,104,269.26	261,934.61	2,366,203.87	1,484,200.13	1,746,230.74
Inventor	15%	127,000.00		127,000.00	73,177.63	8,073.36	81,250.98	45,749.02	53,822.37
Car & Motor Cycles	15%	668,690.00	28,950.00	595,640.00	266,507.61	49,369.83	315,877.64	279,762.38	300,182.19
Generator	15%	523,000.00		523,000.00	216,091.04	48,038.34	262,127.38	260,872.62	306,908.66
Fridge	15%	19,900.00		19,900.00	7,678.91	1,833.16	9,512.08	10,387.92	12,221.09
Air Conditioners	15%	123,440.00	40,000.00	163,440.00	37,914.00	18,093.00	56,007.00	107,433.00	85,526.00
M.S.Pipes & Clumps	15%	307,700.00		307,700.00	118,733.74	28,344.94	147,078.68	160,621.32	188,966.26
Mobile	60%	61,200.00		61,200.00	47,568.00	8,179.20	55,747.20	5,452.80	13,632.00
Transformer	100%	53,324.00		53,324.00	53,324.00	-	53,324.00	-	-
TOTAL CURRENT YEAR		6,112,814.00	83,950.00	6,196,564.00	3,288,325.06	444,320.57	3,732,845.63	2,463,918.37	2,824,288.94
		Purchases on or Before 30.09.2016		Purchases After 30.09.2016		Total Rs.		P.	

Computers
 Motor Cycle
 Air Conditioner

FOR SRI VISHNU BUILDCON PRIVATE LIMITED For A. K. SINHA & CO.

CHARTERED ACCOUNTANTS.

Registration No: 006344C

Place :- Gaya

Date:- 29.07.2017 Managing Director Director (CA. Anil Kumar Sinha.)

(Ravi Chaurasia) (Sangita Prasad)

Proprietor.



NOTES (1) TO (18) FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31.03.2017

SCHEDULE - (7)

DETAILS OF FIXED ASSETS & DEPRECIATION AS ON 31.03.2017

Details of Fixed Assets as per Schedule II of the Companies Act, 2013..									
PARTICULARS	RATE OF DEP.	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		AS AT 01.04.2016	Addition during the Year	AS AT 31.03.2017	AS AT 01.04.2016	Addition during the Year	AS AT 31.03.2017	AS AT 31.03.2016	AS AT 31.03.2016
Computer & Peripherals	40.00%	270,000.00	15,000.00	285,000.00	251,764.56	13,294.18	269,058.74	19,941.28	10,230.44
Furniture & Fixtures	25.89%	209,860.00	-	209,860.00	161,259.42	12,582.69	179,042.11	30,017.09	46,600.58
Plant & machinery	22.08%	3,830,500.00	-	3,830,500.00	2,735,147.07	241,983.46	2,977,110.59	853,389.47	1,035,352.93
Inventor	22.08%	127,000.00	-	127,000.00	111,438.44	3,437.55	114,875.99	12,124.01	15,561.56
Motor Cycles	22.08%	568,690.00	28,950.00	595,640.00	379,716.74	47,697.45	427,414.19	168,225.91	163,973.26
Generator	22.08%	523,000.00	-	523,000.00	295,761.75	50,196.93	345,958.68	177,041.32	227,238.25
Fridge	22.08%	19,800.00	-	19,800.00	12,920.89	1,541.69	14,462.58	5,437.42	9,978.11
Air Conditioners	22.08%	96,440.00	40,000.00	136,440.00	60,921.92	16,851.94	77,603.86	58,836.14	35,518.08
M.S.Pipes & Clumps	22.08%	307,700.00	-	307,700.00	167,977.82	30,864.53	198,842.45	108,857.65	139,722.18
Mobile	22.08%	45,200.00	-	45,200.00	19,210.00	5,741.19	24,951.19	20,248.81	25,990.00
Transformers	22.08%	53,324.00	-	53,324.00	19,722.20	7,422.64	27,144.84	26,179.16	33,601.80
Plant & machinery	22.08%	7,000.00	-	7,000.00	1,174.00	1,174.00	2,348.00	4,652.00	5,826.00
Plant & machinery	22.08%	20,000.00	-	20,000.00	1,663.00	1,663.00	9,726.00	16,274.00	18,137.00
Mobile	40.00%	16,000.00	-	16,000.00	3,165.00	3,165.00	6,330.00	9,670.00	12,835.00
TOTAL CURRENT YEAR		6,092,614.00	83,850.00	6,176,534.00	4,222,042.81	437,628.34	4,659,660.15	1,516,894.85	1,870,571.19
TOTAL PREVIOUS YEAR		6,049,614.00	43,000.00	6,092,614.00	3,685,721.09	536,321.22	4,222,042.81	1,870,571.89	2,363,892.91

FOR SRI VISHNU BUILDCON PRIVATE LIMITED

Place :- Gaya

Date:- 29.07.2017

~~Managing Director~~ Director *(Sangita Prasad)*
(Ravi Chaurasia) (Sangita Prasad)

For A. K. SINHA & CO.
CHARTERED ACCOUNTANTS.
Registration No: 006344C

CA. Anil Kumar Sinha.
Proprietor.

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

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED
MARCH 2017

ON 31ST

PARTICULARS	NOTE NO.	(Rs. in ')	
		Figures as at the end of Current Reporting Period 31.03.2017	Figures as at the end of Previous Reporting Period 31.03.2016
Revenue from operations		37771320.00	48208077.00
Other income	13	14001247.13	8380168.00
Total Revenue		51772567.13	56588245.00
Expenses:			
Cost of Materials Consumed	14	27089261.05	36806788.00
Change In Inventories Of Finished Goods	15	1674066.00	1018159.00
Employee Benefit Expenses	16	13963587.00	11602600.00
Finance Cost	17	3097887.00	4884283.00
Depreciation	7	437626.34	536,321.22
Other Expenses	18	5046975.88	1348968.04
Total Expenses		51309403.27	56197119.26
Profit before exceptional and extraordinary items and tax		463163.86	391125.74
Exceptional item		0.00	0.00
Profit before extraordinary items and tax		463163.86	391125.74
Extraordinary items		0.00	0.00
Profit before tax		463163.86	391125.74
Tax Expense:			
(1) Current tax		141050.00	82000.00
(2) Deferred tax		2069.00	7957.00
(3) Income tax for previous year		0.00	321323.00
Profit & Loss from Previous year		0.00	0.00
Profit (Loss) for the period		320044.86	-20154.26
Balance brought forward from previous year		-104322.09	-84167.83
Balance carried forward to Balance Sheet		215722.77	-104322.09

FOR SRI VISHNU BUILDCON PRIVATE LIMITED

For A. K. SINHA & CO.

CHARTERED ACCOUNTANTS.

Registration No: 006344C

Place :- Gaya

Date:- 29.07.2017

Managing Director Director (CA Anil Kumar Sinha)
(Ravi Chaurasia) (Sangita Prasad)

Proprietor

Membership No: 075138

