

M/s GRIHVATIKA HOMES PRIVATE LIMITED
26 A.N.PATH, NORTH S.K. PURI, BORING ROAD, PATNA-800001

BALANCE SHEET AS ON 31ST MARCH 2015

(Rupees in.....)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Capital	A	500,000.00	500,000.00
(b) Reserves and Surplus	B	(1,872,150.30)	(750,035.97)
(c) Money Received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings			
(b) Deferred Tax Liabilities			
(c) Other Long-term Liabilities			
(d) Long-term provisions			
(4) Current Liabilities			
(a) Short-term borrowings			
(b) Trade payables	C	106,724,448.00	71,961,348.00
(c) Other current liabilities			
(d) Short-term provisions	D	91,000.00	70,000.00
TOTAL		105,443,297.70	71,771,312.03
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets			
(ii) Intangible assets	I	1,441,359.06	2,052,466.03
(iii) Capital Work In Progress			
(iv) Intangible assets under development			
(b) Non-current investments			
(c) Deferred tax assets (net)			
(d) Long-term loans and advances			
(e) Other non-current assets	E	32,000.00	32,000.00
(2) Current assets			
(a) Current investments			
(b) Inventories			
(c) Trade receivables	F	63,888,855.75	44,915,155.57
(d) Cash and cash equivalents	G	39,279,130.89	24,551,571.43
(e) Short-term loans and advances	H	801,952.00	220,119.00
(f) Other current assets			
TOTAL		105,443,297.70	71,771,312.03

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

Place: Patna

Date : 08.09.2015

All Notes form Part of the accounts
For R.N.BEDI & CO.
Chartered Accountants

Managing Director

Director

(CA. R.N.Bedi)
Proprietor

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2015

(Rupees in.....)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Revenue from operations	1	-	-
I. Other income		-	-
I. Total Revenue (I+II)		-	-
II. Expenses:		-	-
Cost of materials consumed		-	-
Purchase of Stocks-in-Trade		-	-
Changes in inventories of finished goods		-	-
Work-in-progress and Stock-in-Trade		-	-
Employees benefits expense	2	-	-
Finance costs		-	-
Depreciation and amortization expense		-	-
Other expenses	H	943,376.97	294,812.33
	3	168,737.36	157,650.50
Total expenses		1,112,114.33	452,462.83
Profit before exceptional and extraordinary items and tax	(III-IV)	(1,112,114.33)	(452,462.83)
I. Exceptional items		-	-
II. Profit before extraordinary items and tax	(V-VI)	(1,112,114.33)	(452,462.83)
II. Extraordinary Items.		-	-
Profit before tax	(VII-VIII)	(1,112,114.33)	(452,462.83)
Tax expense: -		-	-
(1) Current tax		-	-
(2) deferred tax		-	-
Profit (Loss) for the period from continuing operations	(VII-VIII)	(1,112,114.33)	(452,462.83)
Profit (Loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(Loss) from discontinuing operations after tax	(XII-XIII)	-	-
Profit/(Loss) for the period	(XI+XIV)	(1,112,114.33)	(452,462.83)
Earning per equity share:			
(1) Basic			
(2) Diluted			

Patna
03.09.2015

All Notes form Part of the accounts
For R.N.BEDI & CO.
Chartered Accountants

Managing Director

Director

(CA. R.N.Bedi)
Proprietor

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2015

Particulars	Figures ()	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - A Share Capital			
(a) AUTHORISED SHARE CAPITAL (50000 Equity Shares of Rs.10/- Each)		500,000.00	500,000.00
(b) ISSUED, SUBSCRIBED & PAID UP CAPITAL (50000 Equity Shares of Rs. 10/- Each)		500,000.00	500,000.00
		500,000.00	500,000.00
Note No. - B Reserves and Surplus			
(a) Surplus (Balance in Statement of Profit & Loss			
Opening Balance	(760,035.97)		
Addition During the Year	(1,112,114.33)		
	(1,872,150.30)		
Less: -Dividend			
: -Bonus Shares	-		
: -Transfer	-	(1,872,150.30)	(760,035.97)
		(1,872,150.30)	(760,035.97)
Note No. - C Short - Term Borrowings			
(a) Advance from Customers		106,724,448.00	71,961,348.00
		106,724,448.00	71,961,348.00
Note No. -D Short - Term Provisions			
(a) Provisions for employee benefits			
(b) Others			
Audit Fees Payable		55,000.00	50,000.00
Legal Fees Payable		18,000.00	10,000.00
ROC Filling Fees Payable		18,000.00	10,000.00
		91,000.00	70,000.00
Note No. - E Other Non-current Assets			
(a) Long Term Trade Receivables			
(b) Other			
Preliminary Expenses		32,000.00	32,000.00
		32,000.00	32,000.00
Note No. - F Inventories			
(a) Work-in-progress		63,888,855.75	44,915,155.57
		63,888,855.75	44,915,155.57
Note No. - G Cash and Cash Equivalents			
(a) Balance with Banks			
Axis Bank			1,432.58
Bank of India-091			103,084.00
Bank of India-0338	2,800.00		3,408.00
ICICI Bank, Patna	2,787.51		4,312.47
ICICI Bank, Varanasi	5,345.57		
Indusind Bank	768.19		824.36
Kotak Mahindra	-		20,000.00
Dena Bank	12,634.30		
Punjab National Bank	-		3,749.00
State Bank of India	4,060.00		6,525.00
Uco Bank	685.88	29,081.45	6,063.00
(c) Cash in hand		39,250,049.44	24,402,173.02
		39,279,130.89	24,551,571.43
Note No. - H Short-term loans and advance			
Other Loans and Advances			
Security Deposit(SBPDCL)		18,000.00	18,000.00
Salary Advance			25,000.00
Security Deposit(Land Lord)		70,000.00	70,000.00
Ranjeet Jha		606,833.00	
Advance for Materials		107,119.00	107,119.00
		801,952.00	220,119.00

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2015

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - 1			
Revenue From Operation			
(a) Sale of Products			
(b) Sale of Service			
(c) Other Operating Revenues			

Note No. - 2

Work-in-progress and Stock-in-Trade

Opening Work-in-Progress	44,915,155.57		
Payment to Land Owners	4,727,000.00		12,784,982.00
Bhumi Pujan	14,503.00		5,928,650.00
Construction Expenses	243,220.00		
Advertisement	5,080,741.00		1,848,976.09
Architect Fees	111,000.00		9,038,513.00
Business Promotion	84,600.00		530,000.00
Brokerage for Land	180,800.00		1,150,391.00
Marketing Salary	5,503,545.00		987,530.00
Fuel for Marketing Staff	32,520.00		10,210,117.00
Legal Fees & Expenses	426,450.00		21,111.00
Mobile Bill for Marketing Staff	285,320.00		13,548.00
Marketing Staff Uniform			230,589.00
Marketing office Electricity Bill & Exps.	290,940.00		110,000.00
Marketing Expenses	214,997.00		280,433.48
Marketing Office Expenses	419,352.40		610,058.00
Marketing Office Maintenance	100,135.00		263,937.00
Marketing Office Printing & Stationary			67,360.00
& Brochures & Leaflet			
Marketing Office Rent	176,819.00		145,387.00
Marketing Travelling Exps.	575,900.00		278,300.00
Marketing Staff Welfare Exps.	275,466.78		175,444.00
Marketing Staff Refreshment Exps.	187,771.00		84,395.00
Misc.Site Expenses	42,620.00		106,084.00
		63,888,855.75	49,350.00
Transferred to Work-in-Progress		63,888,855.75	44,915,155.57
			44,915,155.57

Note No. - 3

Other Expenses

Payment to Auditors			
i) As Auditor -			
- Statutory Audit			
ii) For taxation Matters			
iii) For Company law Matters			
Bank Charges	30,000.00		25,000.00
Security Expenses	8,000.00		5,000.00
Filing Expenses	8,000.00		5,000.00
Logo Registration	82,937.36		36,150.50
Registration Fees			41,500.00
Software Expenses	4,800.00		
	35,000.00		7,000.00
			20,500.00
			17,500.00
	168,737.36		157,650.50

For R.N.BEDI & CO.
Chartered Accountants

Managing Director

Director

(CA. R.N.Bedi)
Proprietor

M/S CHIVATRA HOMES PRIVATE LIMITED
DEPRECIATION CHART FOR F. Y. 2014-15

FOR ASSETS EXISTING AS ON 31.03.2014

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep charged upto 31.03.2014	WDV as on 01.04.2014	Life as per Co. Act, 2013	Life Used till 31/03/2014	Remaining Life	Salvaged value	Depreciable amount over whole life	Excess Dep. (Already charged)	Rate of Dep.	Dep for the Year 2014-15	Adjusted with Retained Earning	WDV as on 31st Mar 2015
(A) Land	Land				0	0	0				0			
(B) Buildings	Building				60.00		60.00				0.00%			
(C) Office Equipments														
14-Mar-2013	Air Conditioner	606,970.00	84,429.52	522,540.48	5.00	1.05	3.95	30,349.00	576,621.00					
9-May-2013	Air Conditioner	85,170.00		85,170.00	5.00	0.99	4.11	4,259.00	80,911.00		51.32%	268,199.00		254,381.48
19-Mar-2013	CCTV	40,000.00	5,564.00	34,436.00	5.00	1.03	3.97	2,000.00	38,036.00		51.78%	44,102.00		41,068.00
7-Dec-2013	CCTV	26,200.00		26,200.00	5.00	0.31	4.69	1,310.00	24,890.00		51.20%	17,030.00		16,806.00
26-Dec-2012	Intercom	20,000.00	2,782.00	17,218.00	5.00	1.25	3.75	1,000.00	19,000.00		47.22%	12,372.00		13,828.00
13-Apr-2013	Coffee Machine	30,000.00		30,000.00	5.00	0.96	4.04	2,750.00	28,500.00		53.23%	9,165.00		8,053.00
7-Mar-2013	Aquarium	55,000.00	7,650.59	47,349.41	10.00	1.07	8.93	3,000.00	52,250.00		52.40%	15,220.00		14,280.00
8-Apr-2013	Aquarium	100,000.00	5,000.00	95,000.00	5.00	1.04	3.96	3,000.00	95,000.00		52.42%	49,797.00		34,432.50
27-Dec-2012	Mobile	45,000.00	2,190.82	42,809.18	5.00	0.98	4.02	2,250.00	42,750.00		53.52%	23,634.00		45,203.00
23-Jan-2013	Mobile	15,750.00		15,750.00	5.00	1.18	3.82	788.00	14,962.00		53.53%	2,448.00		6,339.18
28-Feb-2013	Mobile	4,750.00	663.72	4,086.28	5.00	1.08	3.92	238.00	4,512.00		51.65%	1,136.00		1,082.84
26-Mar-2013	Mobile	2,600.00	361.66	2,238.34	5.00	1.01	3.99	130.00	2,470.00		51.02%	5,129.00		4,922.00
29-Aug-2013	Mobile	11,673.00	1,624.14	10,051.86	5.00	0.99	4.41	592.00	74,478.00		49.27%	38,625.00		39,765.00
17-Jan-2013	Computer	88,992.96	12,379.63	76,613.34	3.00	1.20	1.80	4,450.00	84,547.96		79.42%	60,854.00		15,764.34
6-Mar-2013	Computer	169,761.90	23,613.88	146,148.02	3.00	1.07	1.93	8,483.00	161,273.90		77.09%	112,660.00		23,488.00
23-Jan-2013	Inverter	79,000.00	4,033.90	24,966.10	3.00	1.18	1.82	1,450.00	27,550.00		79.13%	19,755.00		5,211.10
(D) Furniture and Fixtures														
28-Dec-2012	Electrical Equipments & Fittings	123,050.00	17,100.30	105,949.70	10.00	1.25	8.75	6,150.00	116,850.00					
5-Feb-2013	Electrical Equipments & Fittings	165,355.00	23,003.88	142,351.12	10.00	1.15	8.85	8,268.00	157,037.00		27.78%	29,415.00		76,475.70
24-Dec-2012	Furniture & Fixtures	576,858.50	104,411.30	472,447.11	10.00	1.27	8.73	28,843.00	548,015.50		27.49%	39,139.00		103,215.12
22-Aug-2013	Furniture & Fixtures	72,799.00		72,799.00	10.00	0.61	9.39	3,640.00	69,159.00		27.39%	129,423.00		343,024.11
(E) Vehicles														
	Motor Cycle													
	Car				10.00		10.00				0.00%			
					8.00		8.00				0.00%			
	Total Assets	2,347,278.36	294,812.33	2,052,466.03				117,367.00	2,229,911.36			918,897.00		1,133,569.03

M/s GRIHVATIKA HOMES PRIVATE LIMITED
DEPRECIATION CHART FOR F. Y. 2014-15

FOR ASSETS PURCHASED AFTER 31.03.2014

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Life as per Co. Act, 2013	Salvaged value(5% assumed)	Depreciable amount over whole life	Rate of Dep.	Used during the year	Dep for the Year 2014-15
(A) Land								31
-	Land	-	0	-	-	0.00%	0	-
(B) Buildings								
	Building	-	60.00	-	-	0.00%	0	-
(C) Office Equipments								
3-Jan-2015	CCTV							
30-Dec-2014	Intercom	20,000.00	5.00	1,000.00	19,000.00	45.07%	87	2,148.64
29-Dec-2014	Mobile	49,000.00	5.00	2,450.00	46,550.00	45.07%	91	5,506.19
		87,020.00	5.00	4,351.00	82,669.00	45.07%	92	9,886.00
(D) Furniture and Fixtures								
28-Dec-2014	Furniture & Fixtures	96,650.00	10.00	4,833.00	91,817.00	25.89%		
21-Mar-2015	Furniture & Fixtures	79,600.00	10.00	3,980.00	75,620.00	25.89%	93	6,374.61
(E) Vehicles								
	Motor Cycle						10	564.54
	Car	-	10.00	-	-	0.00%		
		-	8.00	-	-	0.00%	0	-
						0.00%	0	-
	Total Assets	332,270.00		16,614.00	315,656.00			24,479.97

BALANCE SHEET AS ON 31ST MARCH 2016

(Rupees in.....)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Capital	A	500,000.00	500,000.00
(b) Reserves and Surplus	B	(3,261,329.40)	(1,872,150.30)
(c) Money Received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Deferred Tax Liabilities		-	-
(c) Other Long-term Liabilities		-	-
(d) Long-term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables	C	188,129,331.00	106,724,448.00
(c) Other current liabilities		-	-
(d) Short-term provisions	D	127,000.00	91,000.00
TOTAL		185,495,001.60	105,443,297.70
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	I	883,991.06	1,441,359.06
(ii) Intangible assets		-	-
(iii) Capital Work In Progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances		-	-
(e) Other non-current assets	E	-	32,000.00
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	F	102,993,899.92	63,888,855.75
(c) Trade receivables		-	-
(d) Cash and cash equivalents	G	75,009,777.62	39,279,130.89
(e) Short-term loans and advances	H	6,607,333.00	801,952.00
(f) Other current assets		-	-
TOTAL		185,495,001.60	105,443,297.70

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

Place: Patna

Date : 07.09.2016

All Notes form Part of the accounts
For R.N.BEDI & CO.
Chartered Accountants

Ramendra K S Jha
Managing Director

Anil Kumar
Director

R.N. Bedi
(CA: R.N. Bedi)
Proprietor

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

(Rupees in.....)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations	1	-	-
II. Other income		-	-
III. Total Revenue (I+II)		-	-
IV. Expenses:			
Cost of materials consumed		-	-
Purchase of Stocks-in-Trade		-	-
Changes in inventories of finished goods		-	-
Work-in-progress and Stock-in-Trade		-	-
Employees benefits expense	2	-	-
Finance costs		-	-
Depreciation and amortization expense	H	-	-
Other expenses	3	557,368.00	943,376.97
Total expenses		831,811.10	168,737.36
V. Profit before exceptional and extraordinary items and tax		1,389,179.10	1,112,114.33
VI. Exceptional items	(III-IV)	(1,389,179.10)	(1,112,114.33)
VII. Profit before extraordinary items and tax		-	-
VIII. Extraordinary Items	(V-VI)	(1,389,179.10)	(1,112,114.33)
IX. Profit before tax		-	-
X. Tax expense: -	(VII-VIII)	(1,389,179.10)	(1,112,114.33)
(1) Current tax		-	-
(2) deferred tax		-	-
XI. Profit (Loss) for the period from continuing operations		-	-
XII. Profit (Loss) from discontinuing operations	(VII-VIII)	(1,389,179.10)	(1,112,114.33)
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(Loss) from discontinuing operations after tax		-	-
XV. Profit/(Loss) for the period	(XII-XIII)	-	-
XVI. Earning per equity share:	(XI+XIV)	(1,389,179.10)	(1,112,114.33)
(1) Basic		-	-
(2) Diluted		-	-

In terms of our report of even date.

Place: Patna

Date : 07.09.2016

Managing Director

Director

All Notes form Part of the accounts
For R.N. BEDI & CO.
Chartered Accountants

(CA. R.N. Bedi)
Proprietor

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2016

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - A			
Share Capital			
(a) AUTHORISED SHARE CAPITAL (50000 Equity Shares of Rs.10/- Each)		500,000.00	500,000.00
(b) ISSUED, SUBSCRIBED & PAID UP CAPITAL (50000 Equity Shares of Rs. 10/- Each)		500,000.00	500,000.00
		500,000.00	500,000.00
Note No. - B			
Reserves and Surplus			
(a) Surplus (Balance in Statement of Profit & Loss			
Opening Balance	(1,872,150.30)		
Addition During the Year	(1,389,179.10)		
	(3,261,329.40)		
Less: -Dividend	-		
- Bonus Shares	-		
- Transfer	-		
		(3,261,329.40)	(1,872,150.30)
		(3,261,329.40)	(1,872,150.30)
Note No. - C			
Trade Payables			
(a) Aayushee Media	1,021,729.00		
(b) Pratibha Advertisement	124,726.00		
(c) Advance from Customers	186,982,876.00	106,724,448.00	
	188,129,331.00	106,724,448.00	
Note No. -D			
Short - Term Provisions			
(a) Provisions for employee benefits	-		
(b) <u>Others</u>			
Audit Fees Payable	55,000.00	55,000.00	
Legal Fees Payable	24,000.00	18,000.00	
Accounting Charges Payable	24,000.00		
ROC Filling Fees Payable	24,000.00	18,000.00	
	127,000.00	91,000.00	
Note No. - E			
Other Non-current Assets			
(a) Long Term Trade Receivables	-		
(b) <u>Other</u>			
Preliminary Expenses	-	32,000.00	
	-	32,000.00	
Note No. - F			
Inventories			
(a) Work-in-progress		102,993,899.92	63,888,855.75
		102,993,899.92	63,888,855.75
Note No. - G			
Cash and Cash Equivalents			
(a) <u>Balance with Banks</u>			
Bank of India-0338	12,182.41	2,800.00	
ICICI Bank, Patna	3,139.88	2,787.51	
ICICI Bank, Varanasi	-	5345.57	
Indusind Bank	215,459.67	768.19	
Dena Bank	3,389.30	12634.3	
State Bank of India	4,234.18	4,060.00	
Uco Bank	-	685.88	
		238,405.44	
(c) Cash in hand		74,771,372.18	39,250,049.44
		75,009,777.62	39,279,130.89

Ranjay K S Sh.

Anita Kumari

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2016

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - H			
Short-term loans and advance			
Other Loans and Advances			
Security Deposit(SBPDCL)		18,000.00	18,000.00
Salary Advance		70,000.00	70,000.00
Security Deposit(Land Lord)		6,519,333.00	606,833.00
Ranjeet Jha			107,119.00
Advance for Materials		6,607,333.00	801,952.00

Note No. - 1
Revenue From Operation
(a) Sale of Products
(b) Sale of Service
(c) Other Operating Revenues

Note No. - 2
Work-in-progress and Stock-in-Trade

Opening Work-in-Progress	63,888,855.75	44,915,155.57
Payment to Land Owners	16,803,746.97	4,727,000.00
Bhumi Pujan		14,503.00
Construction Expenses	2,055,739.00	243,220.00
Advertisement	10,329,135.00	5,080,741.00
Architect Fees		111,000.00
Business Promotion		84,600.00
Brokerage for Land	335,000.00	180,800.00
Marketing Salary	4,777,151.70	5,503,545.00
Fuel for Marketing Staff	82,190.00	32,520.00
Legal Fees & Expenses	550,000.00	426,450.00
Mobile Bill for Marketing Staff	423,369.50	285,320.00
Incentives to Marketing Staffs	148,705.00	
Marketing office Electricity Bill & Exps.		290,940.00
Marketing Expenses		214,997.00
Marketing Office Expenses		419,352.40
Marketing Office Maintenance	1,235,301.00	100,135.00
Marketing Office Printing & Stationary		
& Brochuers & Leaflet	835,500.00	176,819.00
Marketing Office Rent	1,322,031.00	575,900.00
Marketing Travelling Exps.	207,175.00	275,466.78
Marketing Staff Welfare Exps.		187,771.00
Marketing Staff Refreshment Exps.		42,620.00
Misc.Site Expenses		
Transferred to Work-in-Progress	102,993,899.92	63,888,855.75
	102,993,899.92	63,888,855.75

Note No. - 3
Other Expenses

Payment to Auditors		
i) As Auditor -		
- Statutory Audit		
ii) For taxation Matters	30,000.00	30,000.00
iii) For Company law Matters		8,000.00
Bank Charges	6,000.00	8,000.00
Filing Expenses	57,905.10	82,937.36
Director's Registration	6,000.00	4,800.00
Registration Fees	223,000.00	
Pantry Expenses		35,000.00
Electrical Expenses	26,830.00	
Cleaning Expenses	291,900.00	
Legal Expenses	22,463.00	
Accounting Charges	6,200.00	
Printing & Stationary	24,000.00	
Repair & Maintenance	35,801.00	
Preliminary Expenses W/Off	69,712.00	
	32,000.00	
	831,811.10	168,737.36

Ranjeet K R Jha.
Managing Director

Anita Kumari
Director

For R.N.BEDI & CO.
Chartered Accountants

(CA. R.N.Bedi)
Proprietor

M/S GRIHVATIKA HOMES PVT LTD PRIVATE LIMITED

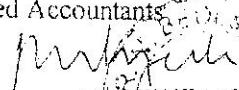
NOTES ON ACCOUNTS

(ANNEXED TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH, 2016) SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS AND CONTINGENT LIABILITIES ETC.

1. The financial statement have been maintained under Historical cost convention in accordance with the Generally accepted accounting principle and in compliance of provision of the companies Act, 2013 to the extent applicable, except as elsewhere stated.
2. Fixed Assets are stated at cost less depreciation. The cost of an asset comprises purchases price and any directly attributable coast of bringing the assets to its present condition for intended use.
3. The Financial statements have been prepared on the basis of fundamental accounting assumption i.e., on going concern basis
4. Depreciation is provided on Written Down Value Method as per the new method applicable as per Companies Act, 2013.
5. Income and Expenditure have been recognized on Accrual basis.
6. Sundry Creditors, Sundry Debtors, Loans & Advance have been taken at their book value subject to confirmation.
7. Deferred Tax liability has not been considered in view of negligible amount.
8. The debit and credit balance in the accounts of customers are subject to confirmation.
9. Cash balance as certified by the Directors.
10. Expenses supported by internal voucher have been certified as bonafide business expenditure by the Director.
11. Dues to small scale/ Ancilliary industries as on 31.03.2016- NIL
14. Claims against the Company not acknowledged as Debt Nil
15. Previous year figures have been regrouped and rearranged wherever necessary.
16. Advances are recoverable in Cash or in king or for Value to be received and are unsecured but considered good.
17. Transaction in foreign currency NIL.
18. There is no other contingent Liability of the Company as at 31.03.2016

Place : Patna
Date : 07.09.2016

For R.N.BEDI & CO.
Chartered Accountants


(R.N.Bedi)
Proprietor

PATNA

BALANCE SHEET AS ON 31ST MARCH 2017

(Rupees in.....)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Capital	A	5,00,000.00	5,00,000.00
(b) Reserves and Surplus	B	(31,82,241.20)	(32,61,329.40)
(c) Money Received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings		7,27,808.00	-
(b) Deferred Tax Liabilities		-	-
(c) Other Long-term Liabilities		-	-
(d) Long-term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables	C	22,75,96,458.75	18,81,29,331.00
(c) Other current liabilities		-	-
(d) Short-term provisions	D	1,79,971.00	1,27,000.00
TOTAL		22,58,21,996.55	18,54,95,001.60
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	I	15,00,292.43	8,83,991.06
(ii) Intangible assets		-	-
(iii) Capital Work In Progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances		-	-
(e) Other non-current assets	E	-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	F	21,31,25,966.42	10,29,93,899.92
(c) Trade receivables		-	-
(d) Cash and cash equivalents	G	7,28,404.70	7,50,09,777.62
(e) Short-term loans and advances	H	1,04,67,333.00	66,07,333.00
(f) Other current assets		-	-
TOTAL		22,58,21,996.55	18,54,95,001.60

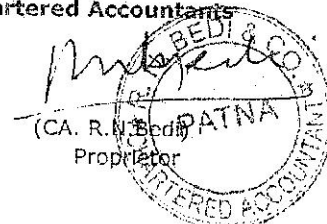
Contingent Liabilities and Commitments
In terms of our report of even date.

Place: Patna
Date : 07.08.2017

Managing Director

Director

All Notes form Part of the accounts
For **R.N.BEDI & CO.**
Chartered Accountants



STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2017

(Rupees in.....)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations	1	23,00,500.00	-
II. Other income		-	-
III. Total Revenue (I+II)		23,00,500.00	-
IV. Expenses:			
Cost of materials consumed		-	-
Purchase of Stocks-in-Trade		-	-
Changes in inventories of finished goods		-	-
Work-in-progress and Stock-in-Trade	2	-	-
Employees benefits expense		-	-
Finance costs	3	2,01,308.00	-
Depreciation and amortization expense	H	6,21,703.63	5,57,368.00
Other expenses	4	13,77,429.17	8,31,811.10
Total expenses		22,00,440.80	13,89,179.10
V. Profit before exceptional and extraordinary items and tax	(III-IV)	1,00,059.20	(13,89,179.10)
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax	(V-VI)	1,00,059.20	(13,89,179.10)
VIII. Extraordinary Items		-	-
IX. Profit before tax	(VII-VIII)	1,00,059.20	(13,89,179.10)
X. Tax expense: -			
(1) Current tax	20,971.00	-	-
(2) deferred tax		20,971.00	-
XI. Profit (Loss) for the period from continuing operations	(VII-VIII)	79,088.20	(13,89,179.10)
XII. Profit (Loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(Loss) from discontinuing operations after tax	(XII-XIII)	-	-
XV. Profit/(Loss) for the period	(XI+XIV)	79,088.20	(13,89,179.10)
XVI. Earning per equity share:			
(1) Basic			
(2) Diluted			

All Notes form Part of the accounts

For R.N.BEDI & CO
Chartered Accountants

(CA. R.N.Bedi)
Proprietor

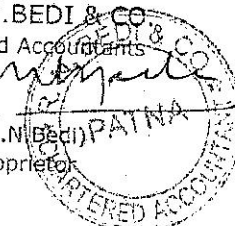
Managing Director

Director

In terms of our report of even date.

Place: Patna

Date: 07.08.2017



"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
Note No. - A			
Share Capital			
(a) AUTHORISED SHARE CAPITAL (50000 Equity Shares of Rs.10/- Each)		5,00,000.00	5,00,000.00
(b) ISSUED, SUBSCRIBED & PAID UP CAPITAL (50000 Equity Shares of Rs. 10/- Each)		5,00,000.00	5,00,000.00
		5,00,000.00	5,00,000.00
Note No. - B			
Reserves and Surplus			
(a) Surplus (Balance in Statement of Profit & Loss			
Opening Balance	(32,61,329.40)		
Addition During the Year	79,088.20		
	(31,82,241.20)		
Less: -Dividend	-		
: -Bonus Shares	-		
: -Transfer	-		
		(31,82,241.20)	(32,61,329.40)
		(31,82,241.20)	(32,61,329.40)
Note No. - C			
Trade Payables			
(a) Aayushee Media	78,891.00	10,21,729.00	
(b) Pratibha Advertisement	(19,599.00)	1,24,726.00	
(c) Advance from Customers	22,75,37,166.75	18,69,82,876.00	
	22,75,96,458.75	18,81,29,331.00	
Note No. - D			
Short - Term Provisions			
(a) Provisions for employee benefits			
(b) Others			
Provision for Income Tax	20,971.00		
Audit Fees Payable	85,000.00	55,000.00	
Legal Fees Payable	24,000.00	24,000.00	
Accounting Charges Payable	18,000.00	24,000.00	
Electricity Charges Payable	8,000.00		
ROC Filing Fees Payable	24,000.00	24,000.00	
	1,79,971.00	1,27,000.00	
Note No. - E			
Other Non-current Assets			
(a) Long Term Trade Receivables			
(b) Other			
Preliminary Expenses			
Note No. - F			
Inventories			
(a) Work-in progress			
		21,31,25,966.42	10,29,93,899.92
		21,31,25,966.42	10,29,93,899.92
Note No. - G			
Cash and Cash Equivalents			
(a) Balance with Banks			
Bank of India-0338	9,520.67	12,182.41	
ICICI Bank, Patna		3,139.88	
ICICI Bank, Varanasi			
Indusind Bank		2,15,459.67	
Dena Bank	3,389.30	3,389.30	
State Bank of India	8,358.55	4,234.18	
Uco Bank			
(c) Cash in hand		21,268.52	
		7,07,136.18	7,47,71,372.18
		7,28,404.70	7,50,09,777.62
Note No. - H			
Short-term loans and advance			
Other Loans and Advances			
Security Deposit(SBPCL)		18,000.00	18,000.00
Mahesh Enterprises	1,25,000.00		
Security Deposit(Land Lord)	70,000.00	70,000.00	
Raj Music	36,38,000.00		
Ranjeet Jha	66,16,333.00	65,19,333.00	
		1,04,67,333.00	66,07,333.00



"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March 2017

Particulars	Figures (₹)	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - 1			
Revenue From Operation			
(a) Sale of Products		23,00,500.00	-
(b) Sale of Service		-	-
(c) Other Operating Revenues		-	-
		23,00,500.00	-

Note No. - 2
Work-in-progress and Stock-in-Trade

Opening Work-in-Progress	10,29,93,899.92		
Payment to Land Owners	1,30,43,000.00		6,38,86,855.75
Puja Expenses	14,68,157.00		1,68,03,746.97
Construction Expenses	7,14,19,377.25		
Advertisement	86,85,690.00		20,55,739.00
Business Promotion	20,55,017.25		1,03,29,135.00
Brokerage for Land	4,37,000.00		
Marketing Staff Salary	1,07,33,211.00		3,35,000.00
Fuel for Marketing Staff			47,77,151.70
Legal Fees & Expenses	4,73,785.00		82,190.00
Mobile Bill for Marketing Staff	6,16,235.00		5,50,000.00
Incentives to Marketing Staffs			4,23,369.50
Marketing office Electricity Bill & Exps.	1,72,800.00		1,48,705.00
Marketing Expenses	48,500.00		-
Marketing Office Expenses	2,73,201.00		-
Marketing Office Maintenance			-
Marketing Office Electrical Expenses	61,000.00		12,35,301.00
& Brochuers & Leaflet			
Marketing Office Rent			8,35,500.00
Marketing Travelling Exps.	3,25,324.00		13,22,031.00
Marketing Staff Welfare Exps.	1,11,126.00		2,07,175.00
Insurance Charges	28,643.00		-
Misc. Site Expenses	1,80,000.00		-
	21,31,25,966.42		-
Transferred to Work-in-Progress		10,29,93,899.92	
	21,31,25,966.42	10,29,93,899.92	

Note No. - 3
Finance Expenses

Interest on Mahindra Finance Loan			
Loan Delay Charges	1,14,128.00		-
Loan Processing Charges	79,680.00		-
	7,500.00		-
	2,01,308.00		-

Note No. - 4
Other Expenses

Payment to Auditors			
i) As Auditor -			
- Statutory Audit			
ii) For taxation Matters	30,000.00		30,000.00
iii) For Company law Matters			-
Bank Charges	6,000.00		6,000.00
Filing Expenses	51,817.17		57,905.10
Legal Fees	10,400.00		6,000.00
Office Expenses	6,000.00		-
Director's Remuneration	87,250.00		-
Newspaper & Periodicals			2,23,000.00
Freight	7,650.00		-
Internet Expenses	22,800.00		-
Pantry Expenses	7,872.00		-
Electrical Expenses			26,830.00
Cleaning Expenses			2,91,900.00
Legal Expenses	3,600.00		22,463.00
Accounting Charges			6,200.00
Postage & Telegram	12,000.00		24,000.00
Printing & Stationary	1,250.00		-
Digital Signature Fees	53,345.00		35,801.00
Office Repair & Maintenance	1,200.00		-
Security Guard Expenses	1,43,040.00		69,712.00
Medical Expenses	1,500.00		-
Vehicle Maintenance	12,680.00		-
Expenses on Repair & Maintenance	1,06,125.00		-
Preliminary Expenses W/OFF	8,12,900.00		-
	13,77,429.17	32,000.00	

Managing Director

Director

For R.N.BEDI & CO. PVT. LTD.
Chartered Accountants
Patna
Proprietor

FOR ASSETS PURCHASED AFTER 31.03.2016

