## ESTIMATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2018

(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 | 14,02,05,000.00 | 23,00,500.00 |
| II. | Other income | | - | - |
| III. | Total Revenue (I+II) | | 14,02,05,000.00 | 23,00,500.00 |
| IV. | Expenses: | | | |
| | Cost of materials consumed | 2 | 13,20,24,000.00 | - |
| | 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 | 8,33,300.00 | 2,01,308.00 |
| | Depreciation and amortization expense | H | 1,88,003.00 | 6,21,703.63 |
| | Other expenses | 4 | 15,79,000.00 | 13,77,429.17 |
| | Total expenses | | 13,46,24,303.00 | 22,00,440.80 |
| | Profit before exceptional and extraordinary items and tax | (III-IV) | 55,80,697.00 | 1,00,059.20 |
| | Exceptional items | | - | - |
| | Profit before extraordinary items and tax | (V-VI) | 55,80,697.00 | 1,00,059.20 |
| | Extraordinary Items | | - | - |
| | Profit before tax | (VII-VIII) | 55,80,697.00 | 1,00,059.20 |
| | Tax expense: - | | | |
| | (1) Current tax | 17,24,435.37 | | 20,971.00 |
| | (2) deferred tax | - | 17,24,435.37 | - |
| | Profit (Loss) for the period from continuing operations | (VII-VIII) | 38,56,261.63 | 79,088.20 |
| | 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) | 38,56,261.63 | 79,088. |
| | 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

f our report of even date.
na

naging Director

Director

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

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2018

| 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 | (43,83,389.86) | | |
| Addition During the Year | 38,56,261.63 | | |
| | (5,27,128.23) | | |
| Less: -Dividend | - | | |
| : -Bonus Shares | - | | |
| : -Transfer | - | (5,27,128.23) | (31,82,241.20) |
| | | (5,27,128.23) | (31,82,241.20) |
| **Note No. - C** | | | |
| **Short - Term Borrowings** | | | |
| (a) Loans repayable on demand | | | |
| From Banks (C.C A/c) | | 1,00,00,000.00 | - |
| | | 1,00,00,000.00 | - |
| **Note No. -D** | | | |
| **Trade Payables** | | | |
| (a) Aayushee Media | | - | 78,891.00 |
| (b) Pratibha Advertisement | | - | (19,599.00) |
| (c) Advance from Customers | | 13,44,31,626.00 | 22,75,37,166.75 |
| | | 13,44,31,626.00 | 22,75,96,458.75 |
| **Note No. - E** | | | |
| **Short - Term Provisions** | | | |
| (a) Provisions for employee benefits | | - | - |
| (b) Others | | | |
| Provision for Tax | | 17,24,435.37 | 20,971.00 |
| Audit Fees Payable | | 50,000.00 | 85,000.00 |
| Legal Fees Payable | | 10,000.00 | 24,000.00 |
| Accounting Charges Payable | | 30,000.00 | 18,000.00 |
| Electric Cgarges Payable | | | 8,000.00 |
| ROC Filling Fees Payable | | 10,000.00 | 24,000.00 |
| | | 18,24,435.37 | 1,79,971.00 |
| **Note No. - F** | | | |
| **Other Non-current Assets** | | | |
| (a) Long Term Trade Receivables | | - | - |
| (b) Other | | | |
| Preliminary Expenses | | - | - |
| **Note No. - G** | | | |
| **Inventories** | | | |
| (a) Work-in-progress | | 12,91,32,944.92 | 21,31,25,966.42 |
| | | 12,91,32,944.92 | 21,31,25,966.42 |
| **Note No. - H** | | | |
| **Cash and Cash Equivalents** | | | |
| (a) Balance with Banks & Cash in Hand | | 81,10,290.62 | 7,28,404.70 |
| | | 81,10,290.62 | 7,28,404.70 |
| **Note No. - I** | | | |
| **Short-term loans and advance** | | | |
| Other Loans and Advances | | | |
| Security Deposit(SBPDCL) | | 18,000.00 | 18,000.00 |
| Security Deposit(Land Lord) | | 70,000.00 | 70,000.00 |
| Ranjeet Jha | | 65,19,333.00 | 66,16,333.00 |
| Raj Music | | | 36,38,000.00 |
| Mahesh Enterprises | | | 1,25,000.00 |
| Advance for Materials | | 20,00,000.00 | |
| | | 86,07,333.00 | 1,04,67,333.00 |

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

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2018

| 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 Flats | | 14,02,05,000.00 | - |
| (b) Sale of Service | | - | - |
| (c) Other Operating Revenues | | - | - |
| | | 14,02,05,000.00 | - |
| **Note No. - 2** | | | |
| **Work-in-progress and Stock-in-Trade** | | | |
| Opening Work-in-Progress | 15,88,06,344.92 | | 10,29,93,899.92 |
| Payment to Land Owners | - | | 1,30,43,000.00 |
| Puja Expenses | - | | 14,68,157.00 |
| Marketing Expenses | - | | 48,500.00 |
| Business promotion | - | | 20,55,017.25 |
| Construction Expenses | 9,51,25,000.00 | | 7,14,19,377.25 |
| Advertisement | 10,00,000.00 | | 86,85,690.00 |
| Brokerage for Land | - | | 4,37,000.00 |
| Marketing Salary | 30,00,000.00 | | 1,07,33,211.00 |
| Fuel for Marketing Staff | 60,000.00 | | - |
| Legal Fees & Expenses | 3,00,000.00 | | 4,73,785.00 |
| Mobile Bill for Marketing Staff | 2,45,000.00 | | 6,16,235.00 |
| Marketing Office Electricity Bill & Exps. | - | | 2,33,800.00 |
| Marketing Staff Welfare | - | | 1,11,126.00 |
| Insurance Charges | - | | 28,643.00 |
| Architect Fees | 2,50,000.00 | | - |
| Marketing Office Maintenance | 3,25,000.00 | | 2,73,201.00 |
| Marketing Office Printing & Stationary | - | | - |
| & Brochuers & Leaflet | 4,15,600.00 | | - |
| Marketing Office Rent | 7,80,000.00 | | - |
| Marketing Travelling Exps. | 2,50,000.00 | | 3,25,324.00 |
| Misc.Site Expenses | 6,00,000.00 | 26,11,56,944.92 | 1,80,000.00 |
| Less:- | | - | 21,31,25,966.42 |
| Transferred to Work-in-Progress | | 12,91,32,944.92 | 15,88,06,344.92 |
| Transfer to Sale | | 13,20,24,000.00 | |
| | | - | 5,43,19,621.50 |
| **Note No. - 3** | | | |
| **Finance costs** | | | |
| (a) Interest Expense | | - | - |
| * Interest on CC A/c. | | 8,33,300.00 | - |
| Interest Expenses | | | 2,01,308.00 |
| | | 8,33,300.00 | 2,01,308.00 |
| **Note No. - 4** | | | |
| **Other Expenses** | | | |
| Payment to Auditors | | | |
| I) As Auditor - | | | |
| - Statutory Audit | | 50,000.00 | 30,000.00 |
| II) For taxation Matters | | 10,000.00 | 6,000.00 |
| III) For Company law Matters | | 1,00,000.00 | 6,000.00 |
| Bank Charges | | 60,000.00 | 51,817.17 |
| Filling Exenses | | - | 10,400.00 |
| Office Expenses | | - | 87,250.00 |
| Newspaper & Periodicals | | - | 7,650.00 |
| Freight | | - | 22,800.00 |
| Internet Expenses | | - | 7,872.00 |
| Medical Expenses | | - | 12,680.00 |
| Office Repair & Maintenance | | - | 1,43,040.00 |
| Misc.Expenses | | - | 3,950.00 |
| Director's Remuneration | | 9,00,000.00 | - |
| Pantry Expenses | | - | - |
| Electrical Expenses | | 3,00,000.00 | - |
| Cleaning Expenses | | 24,000.00 | 3,600.00 |
| Legal Expenses | | 20,000.00 | - |
| Accounting Charges | | 30,000.00 | 12,000.00 |
| Printing & Stationary | | 25,000.00 | 53,345.00 |
| Repair & Maintenance | | 60,000.00 | 8,12,900.00 |
| Vehicle Maintenance | | - | 1,06,125.00 |
| Fixed Assets W/Off | | - | |

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## ESTIMATED BALANCE SHEET AS ON 31ST MARCH 2018

(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 | (5,27,128.23) | (31,82,241.20) |
| (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 | | | |
| **Current Liabilities** | | | |
| (a) Short-term borrowings | C | 1,00,00,000.00 | - |
| (b) Trade payables | D | 13,44,31,626.00 | 22,75,96,458.75 |
| (c) Other current liabilities | | - | - |
| (d) Short-term provisions | E | 18,24,435.37 | 1,79,971.00 |
| | TOTAL | 14,62,28,933.14 | 22,50,94,188.55 |
| **ASSETS** | | | |
| **Non-current assets** | | | |
| (a) Fixed assets | J | 3,78,364.60 | 5,66,367.60 |
| (i) Tangible assets | | - | - |
| (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 | F | - | - |
| (e) Other non-current assets | | | |
| **Current assets** | | - | - |
| (a) Current Investments | G | 12,91,32,944.92 | 21,31,25,966.42 |
| (b) Inventories | | - | - |
| (c) Trade receivables | H | 81,10,290.62 | 7,28,404.70 |
| (d) Cash and cash equivalents | I | 86,07,333.00 | 1,04,67,333.00 |
| (e) Short-term loans and advances | | - | - |
| (f) Other current assets | | - | (2,06,116.83) |
| | TOTAL | 14,62,28,933.14 | 22,48,88,071.72 |

**Contingent Liabilities and Commitments**

**All Notes form Part of the accounts**

**As per our report of even date.**

**For R.N.BEDI & CO.**

**Chartered Accountants**

Patna

(CA. R.N.Bedi)

Proprietor

**Managing Director**

Director

Director

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## 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** | | | |
| **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 | - | - |
| **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 |

**gent Liabilities and Commitments**

**ns of our report of even date.**

Patna
07.08.2017

**All Notes form Part of the accounts**

**For R.N.BEDI & CO.**

**Chartered Accountants**

(CA. R.N.Bedi)
Proprietor

Managing Director

Director

Director

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## 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 |
|---|---|---|---|
| Revenue from operations | 1 | 23,00,500.00 | - |
| Other Income | | - | - |
| Total Revenue (I+II) | | 23,00,500.00 | - |
| 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 |
| Profit before exceptional and extraordinary items and tax | (III-IV) | 1,00,059.20 | (13,89,179.10) |
| Exceptional Items | | - | - |
| Profit before extraordinary items and tax | (V-VI) | 1,00,059.20 | (13,89,179.10) |
| Extraordinary Items | | - | - |
| Profit before tax | (VII-VIII) | 1,00,059.20 | (13,89,179.10) |
| Tax expense: - | | | |
| (1) Current tax | 20,971.00 | | - |
| (2) deferred tax | - | 20,971.00 | - |
| Profit (Loss) for the period from continuing operations | (VII-VIII) | 79,088.20 | (13,89,179.10) |
| 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) | 79,088.20 | (13,89,179.10) |

Earning per equity share:
(1) Basic
(2) Diluted

All Notes form Part of the accounts

f our report of even date.
na
7.08.2017

For R.N.BEDI & CO.
Chartered Accountants

(CA. R.N.Bedi)
Proprietor

anaging Director

Director

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

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

| Particulars | Figures ( ) | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|---|---|---|---|
| **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 Filling 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 | 7,47,71,372.18 |
| | | 7,07,136.18 | 7,50,09,777.62 |
| | | 7,28,404.70 | |
| **Note No. - H** | | | |
| **Short-term loans and advance** | | | |
| Other Loans and Advances | | | |
| Security Deposit(SBPDCL) | | 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 |

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"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. - 1** | | | |
| **Revenue From Operation** | | | |
| (a) Sale of Products | | | |
| (b) Sale of Service | | 23,00,500.00 | |
| (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 | | 6,38,88,855.75 |
| Payment to Land Owners | 1,30,43,000.00 | | 1,68,03,746.97 |
| Puja Expenses | 14,68,157.00 | | - |
| Construction Expenses | 7,14,19,377.25 | | 20,55,739.00 |
| Advertisement | 86,85,690.00 | | 1,03,29,135.00 |
| Business Promotion | 20,55,017.25 | | - |
| Brokerage for Land | 4,37,000.00 | | 3,35,000.00 |
| Marketing Staff Salary | 1,07,33,211.00 | | 47,77,151.70 |
| Fuel for Marketing Staff | - | | 82,190.00 |
| Legal Fees & Expenses | 4,73,785.00 | | 5,50,000.00 |
| Mobile Bill for Marketing Staff | 6,16,235.00 | | 4,23,368.50 |
| Incentives to Marketing Staffs | | | 1,48,705.00 |
| Marketing office Electricity Bill & Exps. | 1,72,800.00 | | - |
| Marketing Expenses | 40,500.00 | | - |
| Marketing Office Expenses | 2,73,201.00 | | - |
| Marketing Office Maintenance | - | | 12,35,301.00 |
| Marketing Office Electrical Expenses | 61,000.00 | | - |
| & Brochuers & Leaflet | - | | 8,35,500.00 |
| Marketing Office Rent | - | | 13,22,031.00 |
| Marketing Travelling Exps. | 3,25,324.00 | | 2,07,175.00 |
| Marketing Staff Welfare Exps. | 1,11,126.00 | | - |
| Insurance Charges | 28,643.00 | | - |
| Misc.Site Expenses | 1,80,000.00 | 21,31,25,966.42 | - |
| | | - | 10,29,93,899.92 |
| Transferred to Work-in-Progress | | 21,31,25,966.42 | 10,29,93,899.92 |
| | | - | - |
| **Note No. - 3** | | | |
| **Finance Expenses** | | | |
| Interest on Mahindra Finance Loan | | 1,14,128.00 | - |
| Loan Delay Charges | | 79,680.00 | - |
| Loan Processing Charges | | 7,500.00 | - |
| | | 2,01,308.00 | - |
| **Note No. - 4** | | | |
| **Other Expenses** | | | |
| Payment to Auditors | | | |
| I) As Auditor - | | | |
| - Statutory Audit | | 30,000.00 | 30,000.00 |
| II) For taxation Matters | | - | - |
| III) For Company law Matters | | 6,000.00 | 6,000.00 |
| Bank Charges | | 51,817.17 | 57,905.10 |
| Filling Exenses | | 10,400.00 | 6,000.00 |
| Legal Fees | | 6,000.00 | - |
| Office Expenses | | 87,250.00 | - |
| Director's Remuneration | | - | 2,23,000.00 |
| Newspaper & Periodicals | | 7,650.00 | - |
| Freight | | 22,800.00 | - |
| Internet Expenses | | 7,872.00 | |
| Pantry Expenses | | - | 26,830.00 |
| Electrical Expenses | | - | 2,91,900.00 |
| Cleaning Expenses | | 3,600.00 | 22,463.00 |
| Legal Expenses | | - | 6,200.00 |
| Accounting Charges | | 12,000.00 | 24,000.00 |
| Postage & Telegram | | 1,250.00 | |
| Printing & Stationary | | 53,345.00 | 35,801.00 |
| Digital Signature Fees | | 1,200.00 | |
| Office Repair & Maintenance | | 1,43,040.00 | 69,712.00 |
| Security Guard Expenses | | 1,500.00 | - |
| Medical Expenses | | 12,680.00 | - |
| Vehicle Maintenance | | 1,06,125.00 | |
| Expenses on Repair & Maintenance | | 8,12,900.00 | - |
| Preliminary Expenses W/Off | | - | 32,000.00 |
| | | 13,77,429.17 | 8,31,811.10 |

For R.N.BEDI & CO.

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M/s GRIHVATIKA HOMES PRIVATE LIMITED

DEPRECIATION CHART FOR F. Y. 2016-17

FOR ASSETS EXISTING AS ON 31.03.2016

| Date of Purchase / Put to use | Particular | Original Cost (Rs) | Dep charged upto 31.03.2016 | WDV as on 01.04.2016 | Life as per Co. Act, 2013 | Life Used till 31/03/2016 | Remaining Life | Salvaged value | Depreciable amount over whole life | Excess Dep. (Already charged) | Rate of Dep. | Dep f Year 20 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) Land | | | | | | | | | | | | |
| | Land | | | | | | | | | | | |
| | | - | - | - | 0 | 0 | 0 | - | - | - | 0 | |
| (B) Buildings | | | | | | | | | | | | |
| | Building | | | | | | | | | | | |
| | | | | - | 60.00 | - | 60.00 | - | - | - | 0.00% | |
| (C) Office Equipments | | | | | | | | | | | | |
| 14-Mar-2013 | Air Conditioner | 6,06,970.00 | 4,83,132.52 | 1,23,837.48 | 5.00 | 3.05 | 1.95 | 30,349.00 | 5,76,621.00 | - | 51.37% | 63,612.0 |
| 9-May-2013 | Air Conditioner | 85,170.00 | 65,367.00 | 19,803.00 | 5.00 | 2.90 | 2.10 | 4,259.00 | 80,911.00 | - | 51.52% | 10,263.00 |
| 19-Mar-2013 | CCTV | 40,000.00 | 31,798.00 | 8,202.00 | 5.00 | 3.04 | 1.96 | 2,000.00 | 38,000.00 | - | 51.25% | 4,203.00 |
| 3-Jan-2015 | CCTV | 20,000.00 | 10,254.64 | 9,745.36 | 5.00 | 1.24 | 3.76 | 1,000.00 | 19,000.00 | - | 45.45% | 4,427.00 |
| 7-Dec-2013 | CCTV | 26,200.00 | 18,902.00 | 7,298.00 | 5.00 | 2.32 | 2.68 | 1,310.00 | 24,890.00 | - | 47.26% | 3,449.00 |
| 28-Dec-2012 | Intercom | 20,000.00 | 16,233.00 | 3,767.00 | 5.00 | 3.26 | 1.74 | 1,000.00 | 19,000.00 | - | 53.29% | 2,007.00 |
| 13-Apr-2013 | Intercom | 30,000.00 | 23,203.00 | 6,797.00 | 5.00 | 2.97 | 2.03 | 1,500.00 | 28,500.00 | - | 52.45% | 3,565.00 |
| 30-Dec-2014 | Intercom | 49,000.00 | 25,261.19 | 23,738.81 | 5.00 | 1.25 | 3.75 | 2,450.00 | 46,550.00 | - | 45.41% | 10,788.00 |
| 7-Mar-2013 | Coffee Machine | 55,000.00 | 29,960.50 | 25,039.50 | 10.00 | 3.07 | 6.93 | 2,750.00 | 52,250.00 | - | 27.29% | 6,833.00 |
| 18-Mar-2013 | Aquarium | 1,00,000.00 | 78,492.00 | 21,508.00 | 5.00 | 3.04 | 1.96 | 5,000.00 | 95,000.00 | - | 52.47% | 11,285.00 |
| 8-Apr-2013 | Aquarium | 45,000.00 | 34,855.00 | 10,145.00 | 5.00 | 2.98 | 2.02 | 2,250.00 | 42,750.00 | - | 52.57% | 5,333.00 |
| 27-Dec-2012 | Mobile | 15,750.00 | 12,785.82 | 2,964.18 | 5.00 | 3.26 | 1.74 | 788.00 | 14,962.00 | - | 53.30% | 1,580.00 |
| 23-Jan-2013 | Mobile | 4,750.00 | 3,828.72 | 921.28 | 5.00 | 3.19 | 1.81 | 238.00 | 4,512.00 | - | 52.59% | 484.00 |
| 28-Feb-2013 | Mobile | 2,600.00 | 2,076.66 | 523.34 | 5.00 | 3.09 | 1.91 | 130.00 | 2,470.00 | - | 51.73% | 271.00 |
| 26-Mar-2013 | Mobile | 11,676.00 | 9,265.14 | 2,410.86 | 5.00 | 3.02 | 1.98 | 581.00 | 11,092.00 | - | 51.07% | 1,231.00 |
| 29-Aug-2013 | Mobile | 78,390.00 | 58,218.00 | 20,172.00 | 5.00 | 2.59 | 2.41 | 3,920.00 | 74,470.00 | - | 49.31% | 9,947.00 |
| 29-Dec-2014 | Mobile | 87,020.00 | 44,922.00 | 42,098.00 | 5.00 | 1.25 | 3.75 | 4,351.00 | 82,669.00 | - | 45.45% | 19,132.00 |
| 17-Jan-2015 | Computer | 88,997.96 | 85,754.62 | 3,243.34 | 3.00 | 3.20 | (0.20) | 4,450.00 | 84,547.96 | 1,297 | 0.00% | - |
| 6-Mar-2013 | Computer | 1,69,761.90 | 1,62,088.88 | 7,673.02 | 3.00 | 3.07 | (0.07) | 8,488.00 | 1,61,273.90 | 815 | 0.00% | - |
| 23-Jun-2013 | Inverter | 29,000.00 | 27,912.90 | 1,087.10 | 3.00 | 3.19 | (0.19) | 1,450.00 | 27,550.00 | 363 | 0.00% | - |
| (D) Furniture and Fixtures | | | | | | | | | | | | |
| 28-Dec-2012 | Electricals Equipments & Fittings | 1,23,000.00 | 67,768.30 | 55,231.70 | 10.00 | 3.26 | 6.74 | 6,150.00 | 1,16,850.00 | - | 27.79% | 15,348.00 |
| 5-Feb-2013 | Electricals Equipments & Fittings | 1,65,355.00 | 90,517.88 | 74,837.12 | 10.00 | 3.15 | 6.85 | 8,268.00 | 1,57,087.00 | - | 27.50% | 20,583.00 |
| 24-Dec-2012 | Furniture & Fixtures | 5,76,858.50 | 3,27,803.39 | 2,49,055.11 | 10.00 | 3.27 | 6.73 | 28,843.00 | 5,48,015.50 | - | 27.40% | 68,250.00 |
| 22-Aug-2013 | Furniture & Fixtures | 72,799.00 | 34,327.00 | 38,472.00 | 10.00 | 2.61 | 7.39 | 3,640.00 | 69,159.00 | - | 27.31% | 10,508.00 |
| 28-Dec-2014 | Furniture & Fixtures | 96,650.00 | 29,798.61 | 66,851.39 | 10.00 | 1.26 | 8.74 | 4,833.00 | 91,817.00 | - | 25.95% | 17,351.00 |
| 31-Mar-2015 | Furniture & Fixtures | 79,600.00 | 21,030.54 | 58,569.46 | 10.00 | 1.03 | 8.97 | 3,980.00 | 75,620.00 | - | 25.90% | 15,129.00 |
| (E) Vehicles | | | | | | | | | | | | |
| | Motor Cycle | | | | 10.00 | - | 10.00 | - | - | - | 0.00% | - |
| | Car | | | - | 8.00 | - | 8.00 | - | - | - | 0.00% | - |
| | | | | | | | | | | | | |
| | Total Assets | 26,79,548.36 | 17,95,557.31 | 8,83,991.05 | | | | 1,53,731.00 | 25,45,567.36 | 2,335 | | 3,05,420.00 |

Grihvatika Homes Pvt. Ltd.

R. N. REDI & CO. CHARTERED ACCOUNTANTS PATNA

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20 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 |
|---|---|---|---|
| **EQUITY AND LIABILITIES** | | | |
| **(1) Shareholders' Funds** | | | |
| (a) Capital | A | 500,000.00 | 500,000.00 |
| (b) Reserves and Surplus | B | (1,872,150.30) | (790,035.97) |
| (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 | C | 106,724,448.00 | 71,951,348.00 |
| (b) Trade payables | | | |
| (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 | I | 1,441,359.06 | 2,052,466.0 |
| (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 | 32,000 |
| **(2) Current assets** | | | |
| (a) Current investments | | - | |
| (b) Inventories | F | 63,888,855.75 | 44,915,15 |
| (c) Trade receivables | | - | |
| (d) Cash and cash equivalents | G | 39,279,130.89 | 24,551,57 |
| (e) Short-term loans and advances | H | 801,952.00 | 220,11 |
| (f) Other current assets | | - | |
| | | - | |
| | **TOTAL** | **105,443,297.70** | **71,771,31** |

**ingent Liabilities and Commitments**

**rms of our report of even date.**

**All Notes form Part of the account**

**For R.N.BEDI & CO.**

**Chartered Accountants**

: Patna

: 08.09.2015

(CA R.N.Bedi)

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| 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 | - | - |
| Other income | | - | - |
| Total Revenue (I+II) | | - | - |
| 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 | | - | - |
| Depreciation and amortization expense | H | 943,376.97 | 294,812.33 |
| Other expenses | 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) |
| Exceptional items | | - | - |
| Profit before extraordinary items and tax | (V-VI) | (1,112,114.33) | (452,462.83) |
| 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 | | | |

All Notes form Part of the accounts

of our report of even date.

For R.N.BEDI & CO.
Chartered Accountants

atna
08.09.2015

(CA. R.N.Bedi)
Proprietor

Managing Director

Directors

Grihvatika Homes Pvt. Ltd.
Director

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| 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 | | 6,063.00 |
| (c) Cash in hand | | 29,081.45 | |
| | | 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 |

Grihvatika Homes Pvt. Ltd.

Director

R.N.Bedi Co.

Anita Kumari

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

"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 | | | |
| Payment to Land Owners | 44,915,155.57 | | 12,784,982.00 |
| Bhumi Pujan | 4,727,000.00 | | 5,928,650.00 |
| Construction Expenses | 14,503.00 | | - |
| Advertisement | 243,220.00 | | 1,848,976.09 |
| Architect Fees | 5,080,741.00 | | 9,038,513.00 |
| Business Promotion | 111,000.00 | | 530,000.00 |
| Brokerage for Land | 84,600.00 | | 1,150,391.00 |
| Marketing Salary | 180,800.00 | | 987,530.00 |
| Fuel for Marketing Staff | 5,503,545.00 | | 10,210,117.00 |
| Legal Fees & Expenses | 32,520.00 | | 21,111.00 |
| Mobile Bill for Marketing Staff | 426,450.00 | | 13,548.00 |
| Marketing Staff Uniform | 285,320.00 | | 230,589.00 |
| Marketing office Electricity Bill & Exps. | - | | 110,000.00 |
| Marketing Expenses | 290,940.00 | | 280,433.48 |
| Marketing Office Expenses | 214,997.00 | | 610,058.00 |
| Marketing Office Maintenance | 419,352.40 | | 263,937.00 |
| Marketing Office Printing & Stationary & Brochuers & Leaflet | 100,135.00 | | 67,360.00 |
| 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 Refeshment 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 | | - | 44,915,155.57 |
| | | 63,888,855.75 | 44,915,155.57 |
| | | - | - |
| **Note No. - 3** | | | |
| **Other Expenses** | | | |
| Payment to Auditors | | | |
| i) As Auditor - | | | |
| - Statutory Audit | | 30,000.00 | 25,000.00 |
| ii) For taxation Matters | | 8,000.00 | 5,000.00 |
| iii) For Company law Matters | | 8,000.00 | 5,000.00 |
| Bank Charges | | 82,937.36 | 36,150.50 |
| Security Expenses | | - | 41,500.00 |
| Filling Exenses | | 4,800.00 | - |
| Logo Registration | | - | 7,000.00 |
| Registration Fees | | 35,000.00 | 20,500.00 |
| Software Expenses | | - | 17,500.00 |
| | | 168,737.36 | 157,650.50 |

For R.N.BEDI & CO.
Chartered Accountants

Managing Director

Director

(CA. R.N.Bedi)
Proprietor

Grihvatika Homes
Director

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AS ON 31.03.2014

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

| 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 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |
| " | | - | - | 0 | 0 | 0 | - | - | - | 0 | - | - | |
| | | | | | " | | | | | " | | | |
| | | - | | | | | | | | | | | |
| | | | - | 60.00 | - | 60.00 | - | - | - | 0.00% | - | - | |
| | | | | | | | | | | | | | |
| ner | 606,970.00 | 84,429.52 | 522,540.48 | 5.00 | 1.05 | 3.95 | 30,349.00 | 576,621.00 | - | 51.32% | 268,159.00 | - | |
| ner | 85,170.00 | - | 85,170.00 | 5.00 | 0.89 | 4.11 | 4,259.00 | 80,911.00 | - | 51.78% | 44,102.00 | - | |
| | 40,000.00 | 5,564.00 | 34,436.00 | 5.00 | 1.03 | 3.97 | 2,000.00 | 38,000.00 | - | 51.20% | 17,630.00 | - | |
| | 26,200.00 | - | 26,200.00 | 5.00 | 0.31 | 4.69 | 1,310.00 | 24,890.00 | - | 47.22% | 12,372.00 | - | |
| | 20,000.00 | 2,782.00 | 17,218.00 | 5.00 | 1.25 | 3.75 | 1,000.00 | 19,000.00 | - | 53.23% | 9,165.00 | - | |
| | 30,000.00 | - | 30,000.00 | 5.00 | 0.96 | 4.04 | 1,500.00 | 28,500.00 | - | 52.40% | 15,720.00 | - | |
| hine | 55,000.00 | 7,650.50 | 47,349.50 | 10.00 | 1.07 | 8.93 | 2,750.00 | 52,250.00 | - | 27.28% | 12,917.00 | - | |
| | 100,000.00 | 5,000.00 | 95,000.00 | 5.00 | 1.04 | 3.96 | 5,000.00 | 95,000.00 | - | 52.42% | 49,797.00 | - | |
| | 45,000.00 | - | 45,000.00 | 5.00 | 0.98 | 4.02 | 2,250.00 | 42,750.00 | - | 52.52% | 23,634.00 | - | |
| | 15,750.00 | 2,190.82 | 13,559.18 | 5.00 | 1.26 | 3.74 | 788.00 | 14,962.00 | - | 53.25% | 7,220.00 | - | |
| | 4,750.00 | 660.72 | 4,089.28 | 5.00 | 1.18 | 3.82 | 238.00 | 4,512.00 | - | 52.53% | 2,148.00 | - | |
| | 2,600.00 | 361.66 | 2,238.34 | 5.00 | 1.08 | 3.92 | 130.00 | 2,470.00 | - | 51.66% | 1,156.00 | - | |
| | 11,676.00 | 1,624.14 | 10,051.86 | 5.00 | 1.01 | 3.99 | 584.00 | 11,092.00 | - | 51.02% | 5,129.00 | - | |
| | 78,390.00 | - | 78,390.00 | 5.00 | 0.59 | 4.41 | 3,920.00 | 74,470.00 | - | 49.27% | 38,625.00 | - | |
| | 88,997.96 | 12,379.62 | 76,618.34 | 3.00 | 1.20 | 1.80 | 4,450.00 | 84,547.96 | - | 79.42% | 60,854.00 | - | |
| | 169,761.90 | 23,613.88 | 146,148.02 | 3.00 | 1.07 | 1.93 | 8,488.00 | 161,273.90 | - | 77.09% | 112,660.00 | - | |
| | 29,000.00 | 4,033.90 | 24,966.10 | 3.00 | 1.18 | 1.82 | 1,450.00 | 27,550.00 | - | 79.13% | 19,755.00 | - | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| uipments & Fittings | 123,000.00 | 17,109.30 | 105,890.70 | 10.00 | 1.25 | 8.75 | 6,150.00 | 116,850.00 | - | 27.78% | 29,415.00 | - | |
| uipments & Fittings | 165,355.00 | 23,000.88 | 142,354.12 | 10.00 | 1.15 | 8.85 | 8,268.00 | 157,087.00 | - | 27.49% | 39,139.00 | - | - |
| ixtures | 576,858.50 | 104,411.39 | 472,447.11 | 10.00 | 1.27 | 8.73 | 28,843.00 | 548,015.50 | - | 27.39% | 129,423.00 | - | |
| ixtures | 72,799.00 | - | 72,799.00 | 10.00 | 0.61 | 9.39 | 3,640.00 | 69,159.00 | - | 27.30% | 19,877.00 | - | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | - | 10.00 | - | 10.00 | - | - | - | 0.00% | - | - | |
| | | | - | 8.00 | - | 8.00 | - | - | - | 0.00% | - | - | |
| | | | | | | | | | " | | | | |
| | | | | | | | | | | | | | |
| | 2,347,278.36 | 294,812.33 | 2,052,466.03 | | | | 117,367.00 | 2,229,911.36 | - | | 918,597.00 | - | 1,13 |

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N. BEDI & CO.
RTERED ACCOUNTANTS

307, ABC COMPLEX
3rd FLOOR, Exhibition Road,
PATNA-800001
Mob. : 9431016017

To

# INDEPENDENT AUDITOR'S REPORT

## THE MEMBERS OF GRIHVATIKA HOMES PRIVATE LIMITED

**Report on the Financial Statements**

We have audited the accompanying financial statements of GRIHVATIKA HOMES PRIVATE LIMITED which comprise the Balance Sheet as at 31st of March 2017, and 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 there under.

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.

Director

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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 subject to the Notes of Accounts give a true and fair view in conformity with the accounting principles generally accepted in India.

(a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st of March 2017; and

(b) In the case Statement of Profit and Loss Account, of the Profit of the Company 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, is not applicable to the company.

2. As required by section 143(3) of the Act, we report that:

a. We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b. In our opinion proper books of account as required by Law have been kept by the Company so far as appears from our examinations 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 Balance Sheet and the Statement of Profit and Loss comply with Accounting Standards notified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 subject to partly compliance of AS-15.

e. On the basis of 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"**.

g. 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)No information has been given by the company about 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.

For R.N.BEDI & CO.
Chartered Accountants

(CA R.N.Bedi)
Proprietor
M.No-059375
Place:Patna
Date:29.08.2017

Director

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## "Annexure A" to the Independent Auditor's Report of even date on the Financial Statements of GRIHVATIKA HOMES PRIVATE LIMITED

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 M/s GRIHVATIKA HOMES PRIVATE LIMITED ("the Company") as on March 31, 2017 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

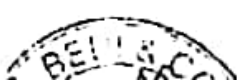
The Company's management is responsible for establishing and maintaining internal financial controls based on financial reporting criteria established by the Company considering the essential components of financial control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. 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.



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**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 March 31, 2017, based on 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.

For R.N.BEDI & CO.
Chartered Accountants

(CA R.N.Bedi)
Proprietor
M.No-059375
Place:Patna
Date :29.08.2017

PATNA

Anita Kumari

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# 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, 2017)

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 31.03.2017- 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 31.03.2017

For R.N.BEDI & C
Chartered Accountant

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

## BALANCE SHEET AS ON 31ST MARCH 2014

(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 | (760,035.97) | (307,573.14) |
| (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 | C | 71,961,348.00 | 22,450,395.00 |
| (b) Trade payables | | - | - |
| (c) Other current liabilities | D | 70,000.00 | 393,969.00 |
| (d) Short-term provisions | | | |
| | TOTAL | 71,771,312.03 | 23,036,790.86 |
| **II. ASSETS** | | | |
| **1) Non-current assets** | | | |
| (a) Fixed assets | | | |
| (i) Tangible assets | I | 2,052,466.03 | 2,009,719.36 |
| (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 | 32,000.00 |
| **2) Current assets** | | | |
| (a) Current investments | | - | - |
| (b) Inventories | F | 44,915,155.57 | 12,784,982.00 |
| (c) Trade receivables | | - | - |
| (d) Cash and cash equivalents | G | 24,551,571.43 | 8,097,089.50 |
| (e) Short-term loans and advances | H | 220,119.00 | 113,000.00 |
| (f) Other current assets | | - | - |
| | | - | - |
| | TOTAL | 71,771,312.03 | 23,036,790.86 |

ngent Liabilities and Commitments
ms of our report of even date.

All Notes form Part of the accounts

For R.N.BEDI & CO.
Chartered Accountants

Patna
07.09.2014

Grihvatika Homes Pvt. Ltd.
Director

(CA. R.N.Bedi)
Proprietor

Director

Managing Director

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

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2014

(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 | 2 | - | - |
| | Employees benefits expense | | - | - |
| | Finance costs | | - | - |
| | Depreciation and amortization expense | H | 294,812.33 | |
| | Other expenses | 3 | 157,650.50 | 307,573.14 |
| | Total expenses | | 452,462.83 | 307,573.14 |
| V. | Profit before exceptional and extraordinary items and tax | (III-IV) | (452,462.83) | (307,573.14) |
| VI. | Exceptional items | | - | - |
| VII. | Profit before extraordinary items and tax | (V-VI) | (452,462.83) | (307,573.14) |
| VIII. | Extraordinary Items | | - | - |
| IX. | Profit before tax | (VII-VIII) | (452,462.83) | (307,573.14) |
| | Tax expense: | | | |
| | (1) Current tax | - | | - |
| | (2) deferred tax | - | - | - |
| XI | Profit (Loss) for the period from continuing operations | (VII-VIII) | (452,462.83) | (307,573.14) |
| 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) | (452,462.83) | (307,573.14) |
| XVI | Earning per equity share: | | | |
| | (1) Basic | | | |
| | (2) Diluted | | | |

All Notes form Part of the accounts

erms of our report of even date.

For R.N.BEDI & CO.
Chartered Accountants

e: Patna

e : 07.09.2014

(CA. R.N.Bedi)
Proprietor

Managing Director

Director

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

0

E" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSSas on 31st March 2014

| rticulars | Figures (') | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|---|---|---|---|
| No. - A | | | |
| Capital | | | |
| UTHORISED SHARE CAPITAL | | | |
| 50000 Equity Shares of Rs.10/- Each) | | 500,000.00 | 500,000.00 |
| SUED, SUBSCRIBED & PAID UP CAPITAL | | | |
| 50000 Equity Shares of Rs. 10/- Each) | | 500,000.00 | 500,000.00 |
| | | 500,000.00 | 500,000.00 |
| No. - B | | | |
| ves and Surplus | | | |
| urplus (Balance in Statement of Profit & Loss | | | |
| Opening Balance | (307,573.14) | | |
| Addition During the Year | (452,462.83) | | |
| | (760,035.97) | | |
| Less: -Dividend | - | | |
| : -Bonus Shares | - | | |
| : -Transfer | - | (760,035.97) | (307,573.14) |
| | | (760,035.97) | (307,573.14) |
| E - C | | | |
| erm Borrowings | | | |
| avance from Customers | | 71,961,348.00 | 22,450,395.00 |
| | | 71,961,348.00 | 22,450,395.00 |
| No. -D | | | |
| Term Provisions | | | |
| visions for employee benefits | | - | - |
| ers | | - | |
| t Fees Payable | | 50,000.00 | 25,000.00 |
| al Fees Payable | | 10,000.00 | 5,000.00 |
| C Filing Fees Payable | | 10,000.00 | 5,000.00 |
| ectric Bill Payable | | - | 35,461.00 |
| rketing Salary Payable | | - | 272,508.00 |
| nt Payable | | - | 51,000.00 |
| | | 70,000.00 | 393,969.00 |
| No. - E | | | |
| Non-current Assets | | | |
| ng Term Trade Receivables | | - | - |
| ther | | | |
| eliminary Expenses | | 32,000.00 | 32,000.00 |
| | | 32,000.00 | 32,000.00 |
| o. - F | | | |
| ories | | | |
| k-in-progress | | 44,915,155.57 | 12,784,982.00 |
| | | 44,915,155.57 | 12,784,982.00 |
| . - G | | | |
| d Cash Equivalents | | | |
| nce with Banks | | | 3,137,362.00 |
| -Bank | 1,432.58 | | |
| of India-091 | 103,084.00 | | |
| of India-0338 | 3,408.00 | | |
| Bank | 4,312.47 | | |
| ed Bank | 824.36 | | |
| Mahindra | 20,000.00 | | |
| National Bank | 3,749.00 | | |
| Bank of India | 6,525.00 | | |
| nk | | | |
| hand | 6,063.00 | 149,398.41 | |
| | | 24,402,173.02 | 4,959,727.50 |
| | | 24,551,571.43 | 8,097,089.50 |

For Grihvatika Homes Pvt. Ltd.
Director

R.N. BEDI & CO. PATNA CHARTERED ACCOUNTANT

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...NORTH S.K. PURI, BORING ROAD,PATNA-800001

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSSas on 31st March 2014

| particulars | Figures (') | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|---|---|---|---|
| e No. - H | | | |
| rt-term loans and advance | | | |
| Other Loans and Advances | | | |
| Security Deposit(SBPDCL) | | 18,000.00 | 18,000.00 |
| Salary Advance | | 25,000.00 | 25,000.00 |
| Security Deposit(Land Lord) | | 70,000.00 | - |
| Advance for Materials | | 107,119.00 | 70,000.00 |
| | | 220,119.00 | 113,000.00 |
| e No. - 1 | | | |
| enue From Operation | | | |
| Sale of Products | | - | - |
| Sale of Service | | - | - |
| Other Operating Revenues | | - | - |
| | | - | - |
| e No. - 2 | | | |
| rk-in-progress and Stock-in-Trade | | | |
| Opening Work-in-Progress | 12,784,982.00 | | - |
| Payment to Land Owners | 5,928,650.00 | | 5,104,000 |
| Bhumi Pujan | - | | 25,000 |
| Boring Expenses | - | | 20,000 |
| Paint | - | | 15,000 |
| Construction Expenses | 1,848,976.09 | | 50,000 |
| Cement | - | | 150,000 |
| Advertisement | 9,038,513.00 | | 4,743,27 |
| Architect Fees | 530,000.00 | | 100,00 |
| Business Promotion | 1,150,391.00 | | 194,68 |
| Brokerage for Land | 987,530.00 | | 139,00 |
| Marketing Salary | 10,210,117.00 | | 885,50 |
| Fuel for Marketing Staff | 21,111.00 | | 11,75 |
| Advocate Fees | 13,548.00 | | 45,0 |
| Meeting Expenses | - | | 102,6 |
| Mobile Bill for Marketing Staff | 230,589.00 | | 8,2 |
| rochuers | - | | 24,5 |
| ettelment Expenses | - | | 1,101,3 |
| arketing Staff Uniform | 110,000.00 | | |
| arketing office Electricity Bill & Exps. | 280,433.48 | | |
| arketing Expenses | 610,058.00 | | |
| arketing Office Expenses | 263,937.00 | | |
| arketing Office Maintenance | 67,360.00 | | |
| rketing Office Printing & Stationary | 145,387.00 | | |
| rketing Office Rent | 278,300.00 | | |
| rketing Travelling Exps. | 175,444.00 | | |
| rketing Staff Welfare Exps. | 84,395.00 | | |
| rketing Staff Refeshment Exps. | 106,084.00 | | |
| c.Site Expenses | 49,350.00 | 44,915,155.57 | 65 |
| | | - | |
| nsferred to Work-in-Progress | | 44,915,155.57 | 12,78 |
| | | - | |

...ka Homes Pvt. Ltd
...Kumar Director

R.N. BEDI & CO

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