

**AGRANI HOMES PRIVATE LIMITED**

REGD. OFF.: C/O ALOK KUMAR HOUSE NO:- 15, WARD NO:- 1FA  
PATLIPUTRA COLONY, PATNA – 800013

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

| Particulars                    | Note No | Figures as at the end of current Year | Figures as at the end of previous Year |
|--------------------------------|---------|---------------------------------------|----------------------------------------|
| 1 Revenue from operations      | 12      | 15,66,94,977.00                       | 19,58,99,832.00                        |
| 2 Other Income                 | 13      | 17,38,688.00                          | 7,91,328.00                            |
| <b>3 Total Revenue</b>         |         | <b>15,84,33,665.00</b>                | <b>19,66,91,160.00</b>                 |
| 4 Expenses:                    |         |                                       |                                        |
| Consumption Cost               | 14      | 11,06,92,082.00                       | 15,03,83,234.07                        |
| Employee benefit expense       | 15      | 3,15,24,160.00                        | 3,18,33,316.00                         |
| Financial costs                | 16      | 2,93,198.92                           | 3,99,921.42                            |
| Other expenses                 | 17      | 1,00,16,762.38                        | 73,36,321.33                           |
| Depreciation                   | 7       | 40,47,623.00                          | 42,95,795.00                           |
| <b>Total Expenses</b>          |         | <b>15,65,73,826.30</b>                | <b>19,42,48,587.82</b>                 |
| 5 Profit before tax            |         | 18,59,838.70                          | 24,42,572.18                           |
| 9 Tax expense:                 |         |                                       |                                        |
| (a) Current Income tax         |         | 11,70,000.00                          | 12,38,610.00                           |
| (b) Income tax Earlier Year    |         | -34,870.00                            | 1,88,786.00                            |
| (c) Deferred tax Assets        |         | -4,67,411.00                          | -3,57,655.00                           |
| 7 Profit/(Loss) for the period |         | <b>11,92,119.70</b>                   | <b>13,72,831.18</b>                    |
| 8 Earning per equity share:    |         |                                       |                                        |
| (a) Basic                      |         |                                       |                                        |
| (b) Diluted                    |         |                                       |                                        |

Summary of Significant Accounting Policies 2.1

The accompanying notes are an integral part of financial statements

As per our report of even date attached

**For AJAY KISHORE & CO**  
**Chartered Accountants**

---S/d-----

**DIRECTOR**  
ALOK KUMAR  
DIN :01747677

---S/d-----

**DIRECTOR**  
PADUM SINGH  
DIN:03439349

-----S/d-----

**CA Ajay Kishore Jha**  
**PARTNER**  
**M. No. : 055086**

**Place : Patna**

**Date : 08.09.2017**

**AGRANI HOMES PRIVATE LIMITED**

Notes to Financial Statements for the year ended March 31, 2017

| <b>PARTICULARS</b>                                    | <b>Figures as at<br/>31-03-2017</b> | <b>Figures as at<br/>31-03-2016</b> |
|-------------------------------------------------------|-------------------------------------|-------------------------------------|
| <b>NOTE NO. - 12- REVENUE FROM OPERATIONS</b>         |                                     |                                     |
| Sale of Flats                                         | 156694977.00                        | 195899832.00                        |
| <b>Total</b>                                          | <b>156694977.00</b>                 | <b>195899832.00</b>                 |
| <b>NOTE NO. - 13 - OTHER INCOME</b>                   |                                     |                                     |
| Interest Income                                       | 399285.00                           | 650694.00                           |
| Miscellaneous Receipts                                | 1339403.00                          | 140634.00                           |
| <b>TOTAL</b>                                          | <b>1738688.00</b>                   | <b>791328.00</b>                    |
| <b>NOTE NO. - 14 - CONSUMPTION COST</b>               |                                     |                                     |
| Opening Stock of Development Expenditure (WIP)        | 1342247588.10                       | 1164491502.40                       |
| Add : Construction cost during the year               | 282470631.47                        | 328139319.77                        |
|                                                       | <b>1624718219.57</b>                | <b>1492630822.17</b>                |
| Less : Closing Stock of Development Expenditure (WIP) | 1514026137.57                       | 1342247588.10                       |
| <b>TOTAL</b>                                          | <b>110692082.00</b>                 | <b>150383234.07</b>                 |
| <b>NOTE NO. - 15 - EMPLOYEE BENEFIT EXPENSE</b>       |                                     |                                     |
| Salary, Bonus and Other Benefits                      | 25263996.00                         | 25562258.00                         |
| Director's Remuneration                               | 6000000.00                          | 6000000.00                          |
| Staff Welfare                                         | 260164.00                           | 271058.00                           |
| <b>TOTAL</b>                                          | <b>31524160.00</b>                  | <b>31833316.00</b>                  |
| <b>NOTE NO. - 16 - FINANCIAL COST</b>                 |                                     |                                     |
| Bank Charges                                          | 140378.20                           | 250513.42                           |
| Interest on Advance                                   | 152820.72                           | 149408.00                           |
| <b>TOTAL</b>                                          | <b>293198.92</b>                    | <b>399921.42</b>                    |
| <b>NOTE NO. - 17 - OTHER EXPENSES</b>                 |                                     |                                     |
| Travelling & Conveyance                               | 1612232.00                          | 1332156.00                          |
| Office Maintenance                                    | 379128.00                           | 1358772.00                          |
| Audit Fee                                             | 34500.00                            | 30000.00                            |
| Electrical Expenses                                   | 1022331.00                          | 205233.00                           |
| Repairs & Maintenance                                 | 144033.00                           | 1600588.00                          |
| Postage, Stamp & Legal Expenses                       | 54518.00                            | 13816.00                            |
| Generator Running Expenses                            | 145241.00                           | 135373.00                           |
| Insurance                                             | 23679.00                            | 124285.00                           |
| Interest on delayed Payment of Service Tax            | 0.00                                | 17005.00                            |
| Interest on delayed Payment of TDS                    | 24.44                               | 502170.33                           |
| TDS Fine (Penalty)                                    | 4743662.00                          | 191000.00                           |
| Telephone and Mobile Expenses                         | 1822413.94                          | 1791823.00                          |
| ROC Filing Fee                                        | 35000.00                            | 34100.00                            |
| <b>TOTAL</b>                                          | <b>10016762.38</b>                  | <b>7336321.33</b>                   |